



Australian Government

Great Barrier Reef
Marine Park Authority

Great Barrier Reef Marine Park Authority

2018–19

ANNUAL REPORT



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This report can be viewed from <http://www.gbrmpa.gov.au/about-us/corporate-information/annual-report>

Prepared by

Great Barrier Reef Marine Park Authority

Designed by

The Hunting House

Front cover image

The Lady Elliot Island Lightstation is one of three Commonwealth Heritage listed properties managed by the Great Barrier Reef Marine Park Authority © Pablo Cogollos

The Great Barrier Reef Marine Park Authority acknowledges the continuing sea country management and custodianship of the Great Barrier Reef by Aboriginal and Torres Strait Islander Traditional Owners whose rich cultures, heritage values, enduring connections and shared efforts protect the Reef for future generations.

Aboriginal and Torres Strait Islander readers are advised this publication may contain names and images of deceased persons.

Printing standards

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Comments and questions regarding this document are welcome and should be addressed to:



Australian Government

Great Barrier Reef Marine Park Authority

Director Communications and Regional Engagement

Great Barrier Reef Marine Park Authority
280 Flinders Street
(PO Box 1379)
Townsville QLD 4810, Australia

Phone: (07) 4750 0700

Fax: (07) 4772 6093

Email: info@gbrmpa.gov.au

gbrmpa.gov.au

Letter of transmittal

Great Barrier Reef Marine Park Authority
PO Box 1379
TOWNSVILLE QLD 4810

20 September 2019

The Hon Sussan Ley MP
Minister for the Environment
PO Box 2600
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Minister

In accordance with subsection 53(1) of the Great Barrier Reef Marine Park Act 1975, I submit the annual report of the Great Barrier Reef Marine Park Authority (the Authority) for the year ended 30 June 2019.

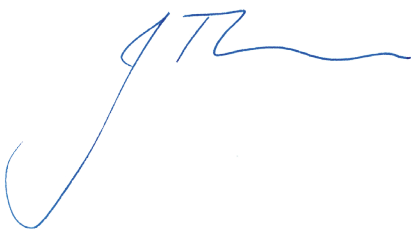
The report has been prepared for the purpose of section 46 of the Public Governance, Performance and Accountability Act 2013 (PGPA Act), which requires that an annual report be given to the entity's responsible Minister for presentation to the Parliament.

It has been prepared in accordance with the requirements for annual reports for departments, executive agencies and other non-corporate Commonwealth entities, as approved by the Joint Committee of Public Accounts and Audit under subsection 70(2) of the Public Service Act 1999.

This annual report has been prepared in line with the Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities, updated by the Department of Finance in May 2019.

In accordance with section 10 of the PGPA Rule 2014 (Fraud Rule) and the Commonwealth Fraud Control Policy (Fraud Policy), the Authority has prepared fraud risk assessments and fraud control plans and has in place appropriate fraud prevention, detection, investigation, reporting and data collection processes and procedures. We have also taken all reasonable measures to minimise the incidence of fraud and to investigate and recover the proceeds of fraud against the Authority.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'J Thomas', with a long horizontal flourish extending to the right.

Josh Thomas
Chief Executive Officer



Figure 1: Map of the Great Barrier Reef Region

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Introduction

About this annual report

The Great Barrier Reef Marine Park Authority's Annual Report 2018–19 complies with the requirements for annual reports outlined by the Australian Government Department of Finance in its Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities.

This annual report includes the Authority's annual performance statements, detailing its performance against criteria as published in the Australian Government Department of the Environment and Energy Portfolio Budget Statements 2018–19 and the Great Barrier Reef Marine Park Authority Corporate Plan 2018–19 (Corporate Plan).



The annual report comprises seven parts:

Part 1 Introduction

Outlines the purpose and structure of the report and presents the Chief Executive Officer's review of the Authority's activities and performance for the 2018–19 reporting period.

Part 2 Overview

Provides corporate background about the Authority, including its role and functions. Also provides a summary of financial performance and a staff overview.

Part 3 Performance

Details the actions taken by the Authority in 2018–19 to meet its stated purpose of **the long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community, through the care and development of the Marine Park**, reporting against key performance indicators outlined in the Authority's performance documents.

Part 4 Management and accountability

Covers the delivery of the management framework that supports effective functioning of the Authority, including corporate governance, statutory and advisory committees, management and training, workplace health and safety, asset management, corporate services, and management of consultants.

Part 5 Finances

Delivers an analysis of the financial performance and detailed financial statements.

Part 6 Appendices

Comprises the Authority's resource statement, a staffing overview, information on advertising and marketing, freedom of information and ecologically sustainable development and environmental performance, a list of staff papers and presentations, and the Queensland Government financials.

Part 7 Acronyms and index

Includes a list of acronyms, a glossary, list of requirements, and an alphabetical index.

Chief Executive Officer's review



I am pleased to submit the Great Barrier Reef Marine Park Authority's (the Authority) performance report for the year ending 30 June 2019, my first as Chief Executive Officer.

I follow in the footsteps of Dr Russell Reichelt who held the position of Chair and Chief Executive Officer for more than 11 years, until his retirement in October 2018.

Dr Reichelt will be remembered for his steady hand at the helm of the Authority over the past decade, as the Great Barrier Reef (the Reef) has come under increasing pressure. Dr Reichelt's intellect and warm diplomacy played a major role in forging partnerships at international, national and regional levels to shape a better future for the Reef.

Managing diverse environments across the Great Barrier Reef Marine Park is a privilege and a challenge. The health and biodiversity of the Reef are under threat due to the impact of climate change, land-based run off, coastal development and other human-induced pressures. Climate change is the greatest of these threats and with sea surface temperatures remaining well above average throughout most of the 2018–19 summer and severe weather and flooding associated with the cyclones and monsoon events, only the strongest and fastest possible actions to reduce greenhouse gas emissions will reduce the risks and limit the impact of climate change on the Reef.

Strong management actions within the Marine Park are essential for building Reef resilience, as is ongoing work beyond its boundary to address climate change and reduce impacts such as water pollution and marine debris. We continue to highlight these issues and collaborate widely with our partners to address them. Global action to reduce greenhouse gas emissions remains critically important to the Reef's long-term health.

In pursuit of a healthier Reef for future generations, our management of this spectacular environmental icon must continue to adapt and set the standard for best-practice Reef management. The Authority is working harder than ever to adapt and deploy management techniques that support a more resilient Reef. We have focused our efforts on actions supporting the Great Barrier Reef blueprint for resilience, including culling crown-of-thorns starfish, strengthening our compliance regime, and deepening our engagement with Traditional Owner

groups, the tourism industry, schools and the wider community to maximise all efforts supporting Reef health.

Great Barrier Reef Outlook Report 2019

In late June the Great Barrier Reef Outlook Report 2019 (Outlook Report 2019) was delivered to the Minister for the Environment for tabling in Parliament.

Published every five years, the Outlook Report examines the Great Barrier Reef's health, pressures, and likely future. It provides a regular and reliable, evidence-based assessment of Reef health and management, and informs government actions associated with the Reef. The Outlook Report 2019 is an impressive body of work achieved by a small team within the Authority, and provides a foundation for the adaptive management of the Reef and its condition.

A reminder of recent and severe impacts to the Reef and its health, the Outlook Report 2019 will help guide our strategic direction and management actions in the years to come.

Transforming management of the Marine Park

This year we have transformed our approach to policy, planning and regulation in managing the Marine Park. We have prepared a roadmap to deliver a proactive, modern and risk-based approach to planning. The roadmap will see us working in partnership with Traditional Owners, industry and stakeholders to deliver a contemporary policy, planning and regulatory framework that protects key values and enables ecologically sustainable use of the Great Barrier Reef.

We have amplified our efforts to strengthen partnerships with Traditional Owner groups. In March we released the Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park. The strategy received input from representatives of Traditional Owner groups at dedicated workshops, and includes actions the Authority will take to keep Aboriginal and Torres Strait Islander heritage values strong, safe and healthy. It represents an exciting step forward in enhancing our work in this area.



The Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef was released in March 2019

In late June we facilitated a three-day workshop on Magnetic Island bringing together nine Traditional Owner groups that have formal Traditional Use of Marine Resource Agreements (TUMRAs) in place, as well as one aspiring group. The event was the first to bring all nine TUMRA groups together in a workshop setting to share information about Reef health, Marine Park compliance, Traditional Owner involvement in Marine Park management and ways to improve communication with government partners and the community.

Events of this type are highly successful in providing a coordinated platform for the Authority and TUMRA groups to maintain and improve the TUMRA program, and reinforce the Authority's partnership with Traditional Owners on sea country management and commitment to the TUMRA program.

Enhancing reef resilience

In 2017, we produced the Great Barrier Reef blueprint for resilience (the Blueprint) which prioritised 10 actions to build the Reef's resilience. A Blueprint progress report, *From Blueprint to action: Great Barrier Reef blueprint for resilience progress report*, was released in October 2018. It reviewed the first year of actions taken by the Authority and partners towards achieving the Blueprint's initiatives.

Improvements to crown-of-thorns starfish data management and synthesis, and new decision-making tools to guide in-water starfish control activities demonstrate our responsive management approach. New technologies such as drones, surveillance equipment and vessel management systems to monitor fishing and gather compliance intelligence are other tools being used to address new threats and incidents affecting the Reef's resilience.

In the face of climate change, we have actively broadened our focus to facilitate targeted, science-based reef restoration and intervention activities such as coral reseeded and coral gardening. During 2018–19 new guidelines were made available to assist applicants seeking permission to undertake restoration or adaptation activities in the Marine Park, as well as the regulators assessing these applications.

The guidelines help applicants understand the risks associated with proposed projects, how applications will be assessed and the type of information required for assessment. They also encourage best practice standards and outline activities that are unlikely to be accepted.

We have also made significant progress on the resilient reefs network for the Great Barrier Reef. An initiative of the Blueprint, this body of work will identify areas in the Reef that have relatively low exposure to impacts, retain relatively higher coral cover, recover rapidly after impacts, and make relatively higher contributions to the coral larval supply. It will build our understanding of the frequency and severity of disturbances such as thermal stress, cyclones, crown-of-thorns starfish and declining water quality, against projected recovery rates of coral reefs. This better understanding of disturbance patterns for reefs will inform a range of management actions such as the placement of reef-based infrastructure, or guiding reef intervention decisions such as coral restoration. This work is the result of a long-term commitment by the Authority in collaboration with the University of Queensland, and scientists from the Australian Institute of Marine Science, James Cook University and CSIRO.



More than 40 Traditional Owners attended a three-day Traditional Use of Marine Resources Agreement workshop on Magnetic Island (Townsville) in June 2019

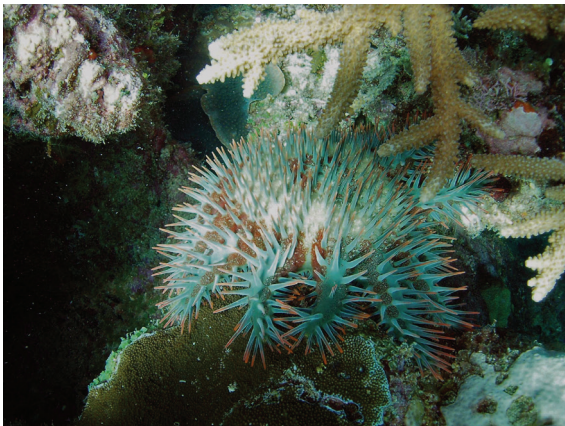
Controlling crown-of-thorns starfish

Coral-eating crown-of-thorns starfish are natural inhabitants of the Reef but when population densities increase beyond corals' ability to reproduce and grow, they cause widespread damage. Crown-of-thorns starfish outbreaks have been one of the primary causes of coral loss over the last 30 years.

Reducing both the impacts of the current crown-of-thorns starfish outbreak and the potential for future outbreaks through targeted control is one of the most scalable and feasible actions for reducing coral mortality and preventing further declines in Reef resilience.

The Authority manages an Australian Government funded Crown-of-thorns Starfish Control Program to protect a network of high ecological and economic value coral reefs from outbreaks. Additional funding of \$13.2 million during 2018–19 allowed us to increase the program's capacity from two to six vessels in late 2018.

Providers of crown-of-thorns starfish control vessels continue to work consistently in the field to deliver outcomes for the program. The Reef Joint Field Management Program also provides invaluable surveillance data on crown-of-thorns starfish abundances and coral cover which guides the efficient and effective deployment of starfish control vessels. Actions are targeted to protect the reefs that are most important for sustaining the health of the ecosystem, as well as the industries it supports.



Crown-of-thorns starfish outbreaks have been one of the primary causes of coral loss over the last 30 years, photographer: Chris Jones

Working with partners and stakeholders

Working with partners and stakeholders in delivering on-ground actions to enhance resilience is a focus under the

Reef Blueprint. As the Government's lead agency on the Reef, we play a critical role in providing expert technical and policy advice to partner organisations and stakeholders to help them take action to avoid, mitigate and manage threats.

We have a long-standing partnership with the Great Barrier Reef Foundation. Both organisations bring complementary expertise and experience to the table to address challenges facing the Reef.

Last year the Australian Government announced a record \$443 million Reef Trust Partnership between the Department of the Environment and Energy and the Great Barrier Reef Foundation to fund actions addressing key threats to the Reef. This funding presents the most significant opportunity to enhance the Reef's resilience to climate change and other threats.

Over the past year we have played an integral role in framing delivery of the Reef Trust Partnership with the Foundation to ensure strong focus on practical outcomes. This includes governance and oversight of funding decisions through roles in the Partnership Management Committee and working groups.

Our strong engagement in delivering the Reef 2050 Long-Term Sustainability Plan (Reef 2050 Plan) provides an opportunity to co-lead the coordinated response to key Reef threats in partnership with the Australian and Queensland governments and other parties.

The Reef 2050 Plan brings together partners and stakeholders, and provides an overarching framework to protect and conserve the Reef's outstanding universal value. A full review of the Reef 2050 Plan is required every five years to respond to new information, changing circumstances and emerging issues, particularly those presented in the Authority's Outlook Report 2019.

The first full review of the Plan is due in 2020 (the 2020 review) and will build on the mid-term review undertaken in 2017–2018. The 2020 review will be a comprehensive and collaborative process reflecting adaptive management to the known and predicted state of the Reef from 2020 onwards.

Bridging the gap between science and management

Science is at the heart of our efforts to manage and protect the Reef and a number of our programs, including the Reef 2050 Integrated Monitoring and Reporting Program (RIMReP), crown-of-thorns starfish control and Marine Park compliance benefit from close collaboration with Reef scientists.

A significant achievement of the 2018–19 financial year was finalising design of a Reef knowledge platform that will bring together data collected across the Reef by different researchers and organisations and see it used to inform management decisions. Spanning several years, the collaborative effort of a large group of experts and stakeholders led by the Authority and Queensland Government, has realised an integrated knowledge system combining Indigenous, social, economic and environmental attributes of the Reef. The completed RIMReP design has been used to develop an implementation roadmap and online prototype of the system. The prototype demonstrates the potential benefits of a fully implemented program and already provides an understanding of the wide variety and locations of monitoring on the Reef.

In 2019–20, the prototype will continue to evolve and guide the transition to a fully integrated monitoring program for the Great Barrier Reef. Once established, RIMReP will be a game-changer — providing coordinated access to information about the Reef, its catchment and human use of the Region.

Continuing education and fostering stewardship

The Authority empowers stakeholders to be champions of the Reef through a wide range of education and stewardship programs. Through these, we provide technical expertise and advice to local councils and Queensland and Australian government agencies, volunteer groups, schools, tourism operators, fishers and natural resource management bodies. The programs aim to raise awareness, influence best practice and find pragmatic solutions to achieve the Authority's purpose and goals and ultimately build a sense of collective responsibility and care for the Reef.

Reef HQ Aquarium, the national education centre for the Reef, continued to deliver important conservation and Reef education messages. It was identified as a Best of Queensland Experience by Tourism and Events Queensland for providing an exceptional visitor experience and exceeding consumer expectations. The Aquarium welcomed more than 128,000 visitors during 2018–19, with more than 83,000 people participating in educational talks and tours. Through its formal programs and outreach education via the award-winning Reef Videoconferencing program, reef education was delivered to more than 8000 students across Australia and the world.

The 2018–19 year saw the launch of the Master Reef Guides program in February 2019. A total of 26 industry

professionals graduated from the intensive training program and are acting as ambassadors for the Reef and its management. Key to the success of the program is strong support by government and the tourism industry. The program was developed through a partnership between the Authority, Tourism and Events Queensland and the Association of Marine Park Tourism Operators.

The Master Reef Guides program was launched in February 2019
© Pablo Cogollos



The Authority also played a key role in facilitating Australia's involvement in the 2018 International Year of the Reef. The year-long celebration focused on motivating communities, not only throughout the Great Barrier Reef catchment but more broadly across the globe, to celebrate and learn about the value and importance of coral reefs. People were encouraged to pledge their commitment to protecting the future of the Great Barrier Reef by making small behavioural changes that collectively, will make a significant difference to the health of the environment.

Celebrating 40 years of field management

The Reef Joint Field Management Program capped off a great year by celebrating 40 years of collaborative safeguarding of the Reef in June. As one of Australia's longest-running and most successful environmental partnerships, the Authority has played a critical role in shaping and implementing this unique program over the years. A key to its success is clearly the common focus on delivering vital on-ground and in-water work to protect and uphold the values of the Great Barrier Reef World Heritage Area.

Funding boosts announced by the Australian and Queensland governments in early 2018 have provided a long-term guarantee of strong on-water presence to

manage the Great Barrier Reef World Heritage Area. The funding has enabled recruitment of additional staff and established an Authority presence in Gladstone. The current fleet of 20 vessels will soon see the addition of a second 24-metre long-range vessel — the Reef Resilience — which will increase our patrol and incident response capacity.

A focus of the field unit is to ensure compliance around green zones, and in late 2018 a ‘Protect your Patch’ education campaign was launched encouraging fishers to report poaching and other illegal activity. This campaign built on similar successful compliance campaigns conducted in the 2017–18 year. Targeted media and community events at illegal fishing hot spots along the coast were supplemented with educational material highlighting the importance of green zones.

The past year also saw a significant increase in joint training, fieldwork and patrols with Indigenous ranger groups.



The current fleet of compliance vessels will soon be expanded with the addition of a second 24-metre vessel

Changing governance

Following a review of the Authority’s governance in 2017, a number of changes were legislated including separation of the Chair and Chief Executive Officer roles. Dr Ian Poiner was appointed as part-time Chairperson of the Marine Park Authority Board (Authority Board) on 29 October 2018, and I commenced as the Authority’s Chief Executive Officer on 18 March 2019 for a five-year term.

Changes were also made to the Authority Board structure. Ms Wendy Morris was appointed on 7 February 2019, as the member with tourism experience and knowledge, joining Dr Poiner and existing members, Prof Emma Johnston and Mr Dave Stewart.

There are two further Authority Board positions to be recruited, a member with knowledge of, or experience

concerning Indigenous issues relating to the Marine Park and a general member. Both processes are underway.

In line with good governance principles and to meet the recommendations of the governance review, the following documents and procedures have been implemented to support management of the Authority Board:

- Board Charter
- conflict of interest policy
- skills matrix to guide recruitment of Board members
- formal induction process for new members, including a probity interview on commencement.

The number of Authority Board meetings has also increased from four to six per year and the Authority Board has increased engagement with stakeholders in the Reef community, hosting stakeholder events in Airlie Beach and Cairns in the first half of 2019.

Following the 2019 Australian Government Election, I welcome the appointment of the Hon Sussan Ley MP as Minister for the Environment, Mr Trevor Evans as Assistant Minister for the Environment and Waste Reduction, and the Hon Warren Entsch MP as Special Envoy for the Great Barrier Reef. I have had the pleasure of meeting with both Minister Ley and Mr Entsch, as well as hosting Minister Ley at a visit to the Authority’s offices in June 2019. I look forward to fostering our strong working relationship and continuing to promote robust policy to protect the long-term future of the Great Barrier Reef.



The Hon Sussan Ley MP visited the Authority’s Townsville office during June 2019 (L–R: Josh Thomas, Prof Emma Johnston, Wendy Morris, The Hon Sussan Ley MP, Dr Ian Poiner)

Financial performance

The Authority’s financial report shows, as at 30 June 2018, a \$9.282 million deficit owing primarily to non-financial assets at Reef HQ Aquarium being written down

in value by \$10.721 million. This has been offset by some grants received from Government where suppliers were not able to be contracted during the 2018–19 year (these funds will be expended in 2019–20).

In conclusion

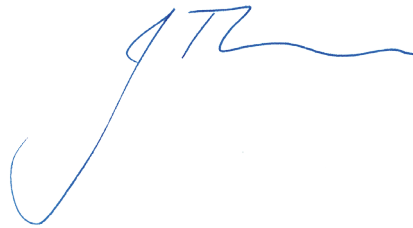
The Great Barrier Reef is an important part of the Australian national identity, a global environmental icon, and key to the cultural identity of Australia's Aboriginal and Torres Strait Islander peoples. Despite recent declines it remains a beautiful, vibrant, and resilient ecosystem. It's vital that we ensure the Reef's future through global action on climate change to maintain its ecological functioning.

Through its legislation, the Authority has the ultimate responsibility for protection of the Great Barrier Reef Region. Our management continues to evolve as we focus our activities on addressing the highest risks to the Reef and improving ecosystem resilience in the face of known and emerging challenges, particularly the effects of climate change.

In the year ahead we will continue to deliver conservation actions and a strong management presence through expansion of the Reef Joint Field Management Program and advancing our own policy, planning and regulatory approach. We will build on established education programs and engagement activities, working with key decision-makers for the Reef and fostering partnerships and stewardship actions.

In presenting this annual report, I acknowledge and thank all our staff, the executive management and Authority Board for their efforts over the past year.

Yours sincerely



Josh Thomas
Chief Executive Officer



Overview

Information about the Great Barrier Reef Marine Park Authority

The Great Barrier Reef Marine Park Authority (the Authority) is a non-corporate Commonwealth entity and operates as a statutory agency under the Great Barrier Reef Marine Park Act 1975 (Marine Park Act). The Authority sits within the Australian Government Environment and Energy Portfolio and reports to the Minister for the Environment.

The Authority is responsible for managing one of the world's premier natural resources, the Great Barrier Reef Marine Park (the Marine Park).

The vision that drives the Authority's work is: **'a healthy Great Barrier Reef for future generations'**.



Overview

The Authority implements a range of policies and programs, management strategies and legislative measures to work towards its primary outcome or purpose:

The long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community through the care and development of the Marine Park (Outcome 1)¹.

To fulfil this outcome, the Authority focuses on achieving three goals:

- protect and restore the Reef's ecosystem health, resilience and biodiversity
- safeguard the Reef's heritage
- ensure ecologically sustainable use and benefits for current and future generations.

These goals drive the delivery of the program outlined in the Australian Government Department of the Environment and Energy Portfolio Budget Statements 2018–19 (Portfolio Budget Statements), Improving the Outlook for the Great Barrier Reef (Program 1.1).

To deliver the three goals, the Authority uses a number of tools, including zoning plans, plans of management, permissions, policies and strategies, formal agreements and site management arrangements. Various management approaches are used, including education and awareness, planning, environmental impact assessment, monitoring, stewardship programs, habitat protection and restoration works, and compliance and enforcement.

Management is enhanced through partnership arrangements with Traditional Owners, the community, business, industry, scientists and government. The Reef Joint Field Management Program is funded and run by the Australian and Queensland governments. It undertakes activities to support operational and day-to-day management of the Marine Park, the Queensland Government's Great Barrier Reef Coast Marine Park and national park islands.

The Authority's management program continues to build on its strong foundational arrangements already in place to protect biodiversity and heritage values and

provide for ecologically sustainable use. The Authority continues these arrangements and draws on the recommendations of the 2014 Great Barrier Reef Region Strategic Assessment Program Report to implement measures to strengthen management and the resilience of the Reef ecosystem. The Authority's actions to protect and manage the Reef contribute to the delivery of the Australian and Queensland governments' Reef 2050 Long-Term Sustainability Plan (Reef 2050 Plan).

To attain its purpose and achieve its goals, the Authority is structured under four branches (Figure 2) that work to deliver four main program areas as outlined in its corporate plan and Portfolio Budget Statement:

- **Program area 1:** Providing expert knowledge to influence and advise key decision makers on managing, reducing or avoiding significant threats to the Reef.
- **Program area 2:** Regulating and ensuring Marine Park user compliance.
- **Program area 3:** Educating and fostering stewardship to enhance protection of the Reef.
- **Program area 4:** Enhancing reef resilience through continuous improvement and new initiatives across all aspects of management.



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¹ The purpose in the Great Barrier Reef Marine Park Authority Corporate Plan 2018–19 is consistent with Outcome 1 of the Australian Government Department of the Environment Portfolio Budget Statements 2018–19 (Portfolio Budget Statements).

Organisational structure

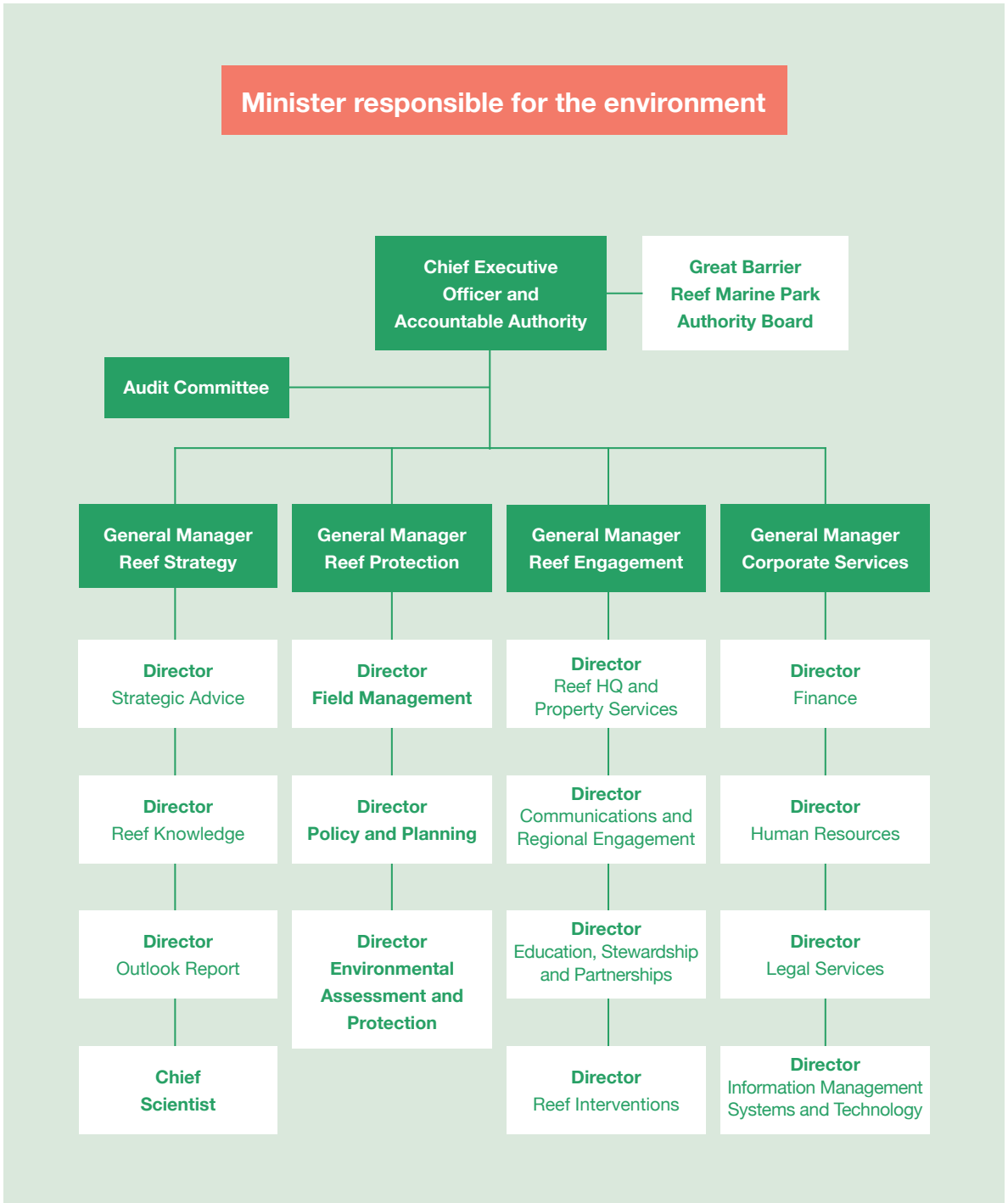


Figure 2: Organisational structure as at 30 June 2019

Accountable authority

Details of the accountable authority during the reporting period are outlined in Table 1.

Table 1: Accountable authority

Name	Position held	Period as the accountable authority	
		Date of commencement	Date of cessation
Josh Thomas	Chief Executive Officer	18 March 2019	17 March 2024
Bruce Elliot	Chief Executive Officer	29 October 2018	17 March 2019
Margaret Johnson	Acting Chair	03 July 2018	08 July 2018
		21 September 2018	29 September 2018
Russell Reichelt	Chair	01 November 2007	28 October 2018

Responsible ministers

As Minister for the Environment, the Hon Sussan Ley MP was responsible for the Great Barrier Reef Marine Park Authority as at 30 June 2019.

Minister Ley was supported by the Hon Trevor Evans MP, the Assistant Minister for Waste Reduction and Environmental Management, and received advice on specific Reef-related issues from the Special Envoy for the Great Barrier Reef, the Hon Warren Entsch MP.

Legislative framework

The Authority is established under the Marine Park Act as an Australian Government statutory authority. The objects of the Marine Park Act are set out in section 2A and the specific functions of the Authority are defined in sections 7 and 7A.

The Great Barrier Reef Marine Park consists of areas declared by the Great Barrier Reef (Declaration of Amalgamated Marine Park Area) Proclamation 2004 made under the Marine Park Act.

Other Acts administered by the Authority are:

- Great Barrier Reef Marine Park (Environmental Management Charge—Excise) Act 1993
- Great Barrier Reef Marine Park (Environmental Management Charge—General) Act 1993.

Regulations in force under the Marine Park Act:

- Great Barrier Reef Marine Park Regulations 2019.

The Authority also administers the Great Barrier Reef Marine Park Zoning Plan 2003 and the following plans of management:

- Cairns Area Plan of Management 1998
- Hinchinbrook Plan of Management 2004
- Shoalwater Bay (Dugong) Plan of Management 1997
- Whitsundays Plan of Management 1998.

Following amendments to the Marine Park Act, which commenced on 29 October 2018, the Authority's Board consists of seven members — a part-time Chairperson, five other part-time members and the Chief Executive Officer of the Authority.

The Chief Executive Officer is also the accountable authority of the agency for the purposes of the Public Governance, Performance and Accountability Act 2013 (PGPA Act), and the agency head for the purposes of the Public Service Act 1999.

As at 30 June 2019, three of the five part-time members had been appointed to the Authority Board. Prior to 29 October 2018, the Authority's Board consisted of four part-time members and a full-time Chairperson who was also the accountable authority for the purposes of the PGPA Act and the agency head for the purposes of the Public Service Act 1999.

Amendments to legislation during 2018–19

Amendments to the Marine Park Act commenced on 29 October 2018.

The Great Barrier Reef Marine Park Regulations 2019 commenced on 1 April 2019.

The Great Barrier Reef Marine Park Regulations 1983 and the Great Barrier Reef Marine Park (Aquaculture) Regulations 2000 were repealed on 1 April 2019.

Finances overview

In 2018–19, the Authority continued to successfully deliver key Reef initiatives including the Reef 2050 Integrated Monitoring and Reporting Program (RIMReP), Marine Monitoring Program, Land and Sea Country Partnerships Program, Crown-of-thorns Starfish Control Program, field management activities, capacity building for Aboriginal and Torres Strait Islander rangers, and education, stewardship and partnership programs.

The total operating revenue for 2018–19 was \$79.707 million, compared with \$78.880 million for 2017–18. Revenue by source is outlined in Figure 3.

As part of the 2018–19 Mid-Year Economic Fiscal Outlook, the Authority recognised \$4.058 million increased funding from the Queensland Government for the Reef Joint Field Management Program. This was to match the increase in funding committed by the Commonwealth in 2017–18, maintaining the 50:50 joint government contribution. This, together with the previously agreed indexing, provided a \$4.5 million increase from the Queensland Government from 2017–18 to 2018–19.

In 2018–19, the Authority also received additional funding of \$0.385 million from the Department of Foreign Affairs and Trade for the International Coral Reef Initiative.

Own source income includes support for the continuation of the Authority's work and measures to improve the outlook for the Great Barrier Reef being funded from the

Reef Trust and the Department of the Prime Minister and Cabinet. This is included in funding from 'related entities'.

Related entities are bodies that either form part of, or are controlled by, the Australian Government. In Figure 3, 'related entity' refers primarily to funds received from the Department of the Environment and Energy. Own source income for 2018–19 was \$26.486 million, \$12.705 million less than in 2017–18 — attributed to a decrease in grants received from government through memoranda of understanding and this decrease being offset through an increase in revenue received through departmental appropriation.

The Australian and Queensland governments provided matching funding for field management of the Marine Park, which the Authority implemented in partnership with the Queensland Department of Environment and Science.

The operating expense for managing the Marine Park in 2018–19 was \$78.268 million, compared with \$68.241 million for 2017–18. Expenses for suppliers were \$2.747 million more than that for 2017–18. The expenses by category are outlined in Figure 4.

The Authority's end of financial year position for 2018–19 was a \$9.282 million deficit owing primarily to non-financial assets at the Reef HQ Aquarium being written down in value by \$10.721 million. This write-down has been offset by grants received from Government where suppliers were not able to be contracted during 2018–19 (these funds will be expended in 2019–20).

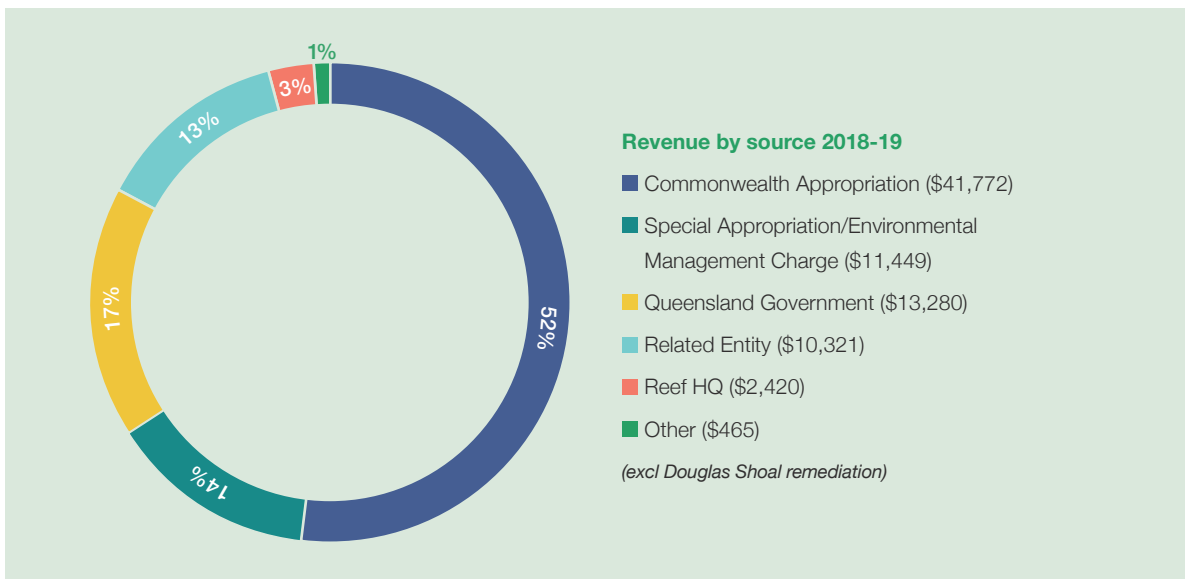


Figure 3: Revenue by source 2018–19

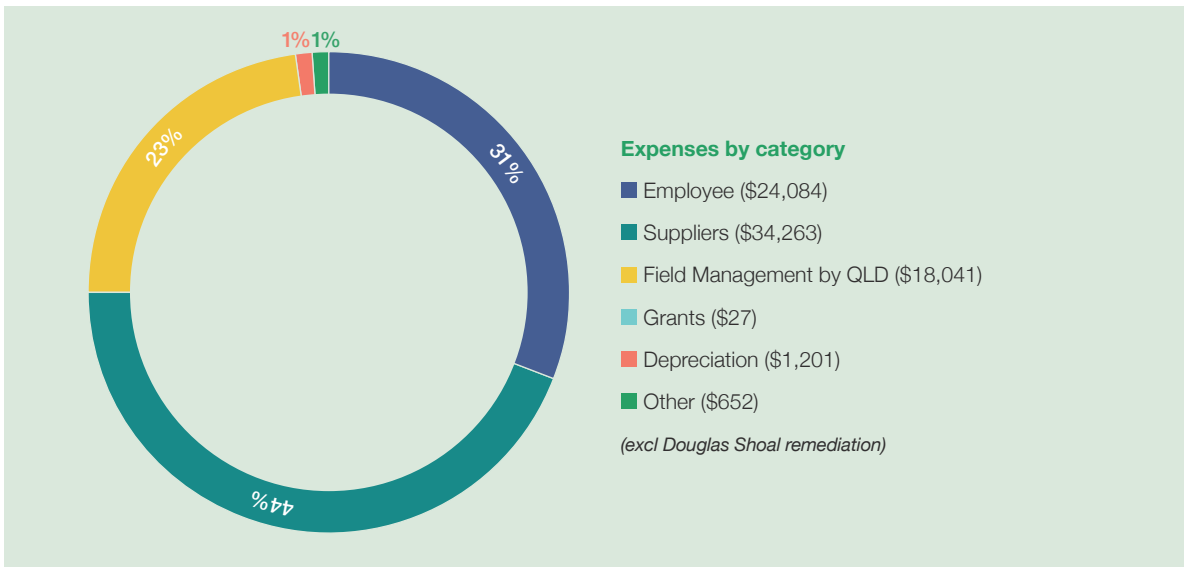


Figure 4: Expenses by category 2018–19

Staff overview

The Executive Management Group consists of the Chief Executive Officer and four Senior Executive Service Band 1 general managers from the following branches:

- Reef Strategy
- Reef Protection
- Reef Engagement
- Corporate Services.

The number of employees in the Authority was 232 at 30 June 2019, an increase from 202.58 at 30 June 2018². Details on the workforce profile at 30 June 2019 are included in Appendix B. The staff figure for 30 June 2019 includes both ongoing and non-ongoing positions.

The Authority also employs casual staff on an as-required basis to work at Reef HQ Aquarium, which is the national education centre for the Reef. The aquarium operates seven days a week and more than 100 volunteers assist in the day-to-day education programs offered through the aquarium.



² The variation between 2017–18 and 2018–19 is attributed to a variation in the calculation method. In 2017–18 the figure reported was the average staffing level across the year (202.58), whereas for 2018–19 the figure provided is 'headcount' as at 30 June 2019. To provide for year-on-year comparison, the average staffing level for 2018–19 was 217.60.

Performance

I, as the accountable authority of the Great Barrier Reef Marine Park Authority, present the 2018–19 annual performance statement of the Great Barrier Reef Marine Park Authority, as required under paragraph 39(1)(a) of the Public Governance, Performance and Accountability Act 2013 (PGPA Act).

In my opinion, this annual performance statement is based on properly maintained records, accurately reflects the performance of the entity and complies with subsection 39(2) of the PGPA Act.



Josh Thomas
Chief Executive Officer



Performance

As outlined in the Authority's Corporate Plan 2018–19, the Authority's work program for the reporting period had an emphasis on protecting, managing and restoring the Great Barrier Reef's ecosystem health and resilience, and its biodiversity and heritage values. Its restoration approach included exploring innovative ways to enhance the resilience of critical habitats.

This section of the report provides performance statements for the Authority's activities within each program area, specifically:

- performance results of the activity against the performance criteria
- analysis of progress against purpose for each program area.



Program Area 1

Providing expert knowledge to influence and advise key decision makers on managing, reducing or avoiding significant threats to the Reef

The Authority continues to work with stakeholders and partners to manage threats to the Great Barrier Reef's (the Reef) resilience, including climate change, water quality, coastal development and fishing.

It provides expert technical and policy advice to partner organisations in relation to avoiding, mitigating and managing Reef-related threats.

With an increasing number of government and non-government organisations involved in Reef protection, the Authority focuses its involvement where it can have the greatest impact.

Table 2: Summary of performance results for Program Area 1

Performance criterion	2018–19 Target	2018–19 Actual
As the authoritative voice on the Reef, the Great Barrier Reef Marine Park Authority's positions on the values and threats to the Reef shape its priorities and investment and that of its key stakeholders.	Key stakeholders' policies, positions and priorities are influenced by the Authority's strategic advice and position statements for key issues, values and threats.	ACHIEVED
	The Reef 2050 Integrated Monitoring and Reporting Program's reef knowledge framework delivers improved access to data to support reporting, incident response and Reef 2050 planning and adaptive management of the Great Barrier Reef.	IN PROGRESS
	The Outlook Report for 2019 is delivered to the Minister by 30 June and is recognised as the authoritative source on the state of the Great Barrier Reef Region and is utilised by key partners, stakeholders, and international bodies and Reef 2050 programs and activities.	ACHIEVED

Criterion source: Performance indicators are recorded in the Authority's chapter in the Department of the Environment and Energy's 2018–19 Portfolio Budget Statements p. 246, and in the Authority's corporate plan for 2018–19 p. 15.

Results against performance criterion

Strategic advice and position statements

Through the joint governance arrangements for delivery of the Reef 2050 Long-Term Sustainability Plan (Reef 2050 Plan), the Authority provided advice on the current state of the Reef, and the management response required to address pressures and threats

to the long-term protection and conservation of the Reef's environment, biodiversity and heritage values.

As a member of the Reef 2050 Plan Joint Secretariat, the Authority influenced the implementation of the plan to ensure outputs and outcomes were consistent with managing the Marine Park's key threats.

Position statements clearly outline the Authority's position on threats to the Marine Park over which the Authority has limited statutory control. Position statements consider key threats, their impacts and actions to address these impacts.

The Authority received generally positive feedback from stakeholders on the marine debris position statement. There was a 293 per cent increase on hits to the webpage following its release and the document was downloaded more than 860 times.

The Authority is represented on governance arrangements for the Queensland Government's Plastic Pollution Reduction Plan and engages in marine debris education and stewardship activities through the Reef Guardian Program and the non-government organisation Tangaroa Blue. The Authority's position is embedded throughout its core business and is tailored to a range of stakeholders, for example education initiatives and products at Reef HQ Aquarium and behaviour change workshops with Local Marine Advisory Committees.

The Authority provided sound advice to the Minister for the Environment, the Department of the Environment and Energy, and other Queensland and Australian government members of Parliament on the management of the Reef. This included items such as reef health, our climate change and marine debris position statements, and implementation of the Reef 2050 Plan.

The Authority played an integral role in framing delivery of the Reef Trust Partnership with the Great Barrier Reef Foundation, particularly in regard to control of crown-of-thorns starfish, community and Traditional Owner engagement, Reef restoration and monitoring and reporting funding components. The Great Barrier Reef blueprint for resilience (the Blueprint) continues to guide the Authority's actions for a more resilient Reef. For example this includes, delivering on-ground actions to enhance resilience, like ramping up crown-of-thorns starfish control, and empowering people to be part of the solution with the development of the climate change position statement.

International Coral Reef Initiative Secretariat and international engagement

Established in 1994 by the governments of Australia, France, Japan, Jamaica, the Philippines, Sweden, the United Kingdom and the United States of America, the International Coral Reef Initiative (ICRI) is an informal partnership between nations and organisations that strives to preserve coral reefs and related ecosystems around the world. ICRI brings together the world's key coral reef countries and organisations, and provides an important platform for knowledge sharing and capacity building for coral reef managers and policy makers.

From mid-2018, the Authority led Australia's role as co-chair of the ICRI Secretariat in partnership with the governments of Indonesia and Monaco. The three co-chair countries

developed the ICRI Secretariat Plan of Action 2018-2020 for the secretariat term, which was adopted at the 33rd Annual ICRI General Meeting held in Monaco in December 2018. The plan of action comprises the following four main themes: to promote effective and adaptable solutions to improve the protection of coral reefs, understand the trends of coral reefs, investigate the impacts of the Live Reef Food Fish Trade and to help to reduce anthropogenic threats to coral reefs. The secretariat term will end in mid-2020.

The Authority is recognised as a leader in Reef management among ICRI members. Through its role as co-chair of the ICRI Secretariat, the Authority is supporting the sharing of knowledge and expertise by encouraging active engagement by coral reef countries in ICRI and conducting a range of capacity building activities.

A key activity during 2018 was ICRI's third International Year of the Reef, which the Authority supported with a range of educational and promotional materials and events. During the year thousands of people across communities from Bundaberg to Cape York pledged their commitment to #LovetheReef and take action to reduce environmental impacts on this World Heritage natural wonder.

With support from the Department of Foreign Affairs and Trade, the Authority sponsored 15 participants from seven coral reef countries (Belize, Solomon Islands, Indonesia, Palau, Vietnam, Samoa and Ecuador) to attend the Global Eco Asia Pacific Tourism Conference in Townsville from 26 to 28 November 2018.

The Authority hosted 'Presenting for Protection: eliciting behaviour change in visitors to World Heritage areas,' a one-day ICRI side event on 29 November 2018. The Authority also facilitated this workshop that focused on how sustainable tourism contributes to the presentation of World Heritage values.

In addition to the Authority's work as part of ICRI, through hosting international visitors and attending major international fora, the Authority demonstrates its commitment to the protection and enhancement of the Reef's outstanding universal value and the protection of reefs internationally.

The Authority is also committed to delivering on Australian Government priorities including the Commonwealth Blue Charter, the Marine World Heritage Programme, and Norway High Level Panel on Building a Sustainable Ocean Economy.

Reef knowledge and information

The Authority continued its focus on developing an effective Reef knowledge platform and provided science-

based information, including delivery of Marine Monitoring Program reporting and the Eye on the Reef system.

On 30 June 2019, the development phase of the Reef 2050 Integrated Monitoring and Reporting Program (RIMReP) officially concluded, and several components of the program design and its associated prototype are now ready to be implemented.

When it is fully implemented, the resulting knowledge system will enable resilience-based management of the Great Barrier Reef World Heritage Area and its catchments through an integrated approach to collecting, accessing and visualising information. This will guide Reef management and assist day-to-day operations and strategic planning through responsive reporting of the Reef's condition, assessment of trends and the ability to predict future risks and likely outcomes from management responses. It will also guide investment on effective management actions for current and emerging issues, and evaluate progress towards targets and outcomes of the Reef 2050 Plan.

The program is ambitious, innovative and globally unprecedented in its scale and scope, and its full implementation will provide numerous benefits to Reef management. These benefits will take several years to be fully realised. In the short term there remain several issues that need to be resolved with program partners to enable implementation. These include program governance, the scale and sources of program funding, and the nature of the program's data management architecture.

The development phase of the program was designed around three integration principles:

- effectiveness: enabling the early detection of trends and changes in the Reef's environment, informing the assessment of threats and risks, and driving resilience-based management
- efficiency: enabling management priorities and decisions to be cost-effective, transparent and based on cost-benefit and risk analysis
- evolution: ability to adapt based on changes that occur to the Reef, management and stakeholder needs, and the availability of new technologies.

More than 200 experts and stakeholders contributed to development of the program framework, monitoring and modelling design, and tools to guide effective and efficient management of the Reef. Outputs of the development work define what will be required to deliver an integrated knowledge system that encompasses the combined Indigenous, social, economic and environmental attributes of the Reef.

Key achievements

- Completing the overarching monitoring program design process for RIMReP, including thematically-focused monitoring recommendations and a series of subsequent integration projects; outputs will inform recommendations for monitoring investment.
- Delivering a prototype online Reef knowledge system that brings together and helps synthesise data from a purpose-designed, management-focused, integrated monitoring program.
- Developing an implementation roadmap to guide implementation and evolution of the Reef knowledge system to 2024.
- Improving the Authority's knowledge and understanding of key threats through direct investment in monitoring and influencing research programs. For example, funding to address key monitoring gaps, including inshore, mid-shelf and offshore zoning plan monitoring and dugong monitoring in the northern Great Barrier Reef. These investments contributed to key synthesis documents about the Reef and its catchment, such as the Great Barrier Reef Outlook Report 2019 (Outlook Report 2019) and the Reef Water Quality Report Card.
- Co-developing key National Environmental Science Programme (NESP) projects with hub leads and researchers, resulting in outputs such as the identification of species essential to ecosystem function and a decision support framework for coral reef management under a changing climate.
- Direct investment in a program of habitat mapping to reveal for the first time the full three-dimensional complexity of the Reef. This innovative project is bringing together several different research approaches to provide a state-of-the-art underwater map that identifies areas providing critical habitat to the animals and plants that build and maintain the Reef.
- Developing a prototype satellite-based operational tool to allow managers to compare the disturbance and recovery potential for individual reefs and map resilience dynamics on the Reef to guide decision making.
- Providing information for the Outlook Report 2019, higher-level policy development, program planning and actions directed towards addressing threats to the Reef's health.
- Enhancing access for Reef managers and the public to 2018 and 2019 information from several key long-term monitoring programs (e.g. Marine Monitoring Program, dugong surveys, zoning plan).

Indigenous heritage

A comprehensive, integrative Indigenous heritage strategy was formulated by the Indigenous Heritage Expert Group under the RIMReP design process.

RIMReP partners and other external stakeholders adopted the Indigenous heritage monitoring framework proposed by the expert group as a suitable framework to guide Indigenous heritage activities.

The Authority's Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park, released in March 2019, is also underpinned by the group's monitoring framework and its components.

Marine Monitoring Program

The Marine Monitoring Program is managed by the Authority as a foundational element of RIMReP.

Water quality, pesticide, coral and seagrass monitoring is conducted by the Australian Institute of Marine Science (AIMS), James Cook University, Cape York Water Monitoring Partnership, University of Queensland, Queensland Parks and Wildlife Service (QPWS), Reef Catchments (the Natural Resource Management group for the Mackay–Whitsunday–Isaac region) and community volunteers. The program integrates information from a range of other monitoring programs including Seagrass Watch, AIMS Long-term Monitoring Program, and Reef Health and Impact Surveys.



Seagrass monitoring is conducted as part of the Marine Monitoring Program

Key achievements

- Completing the year's routine monitoring of inshore coral, seagrass, water quality and pesticides throughout the Reef, which has been ongoing since 2005.
- Monitoring of water quality in response to the floods over the 2018–19 summer. Partners James Cook University and AIMS undertook water quality sampling following the largest floods since 1969–70 in the Cape York Normanby and Pascoe Rivers, and extensive flooding of the Burdekin River. This was complemented by the satellite imagery analysis, which captured broadscale information on the exposure of coastal ecosystems to flood waters.
- Convening the annual workshop in November 2018 on the condition and trend of the inshore marine environment during 2017–18 for key regional and industry stakeholders.
- Contributing to the coral and seagrass scores for the Reef 2050 Water Quality Report Card, a combined two-year report card (data from 2017 and 2018) to be released by Australian and Queensland government ministers in mid-2019. This summary is underpinned by a product drafted by the Authority from detailed peer-reviewed annual technical reports provided by contracted partners at AIMS, James Cook University and the University of Queensland. The data also informed the regional report cards (Mackay, Whitsundays and the Wet Tropics regions).
- Concluding an investigation by CSIRO on the relative importance of multiple pressures on the condition of inshore coral.
- Contributing information to the Outlook Report 2019, and making the best available science accessible to marine parks managers through the Reef knowledge system prototype.
- Participating in the Paddock to Reef Integrated Monitoring, Modelling and Reporting Program (Paddock to Reef Program) as a member of the Program Leaders group and the core Advisory Committee. The Paddock to Reef Program measures progress towards targets in the Reef 2050 Water Quality Improvement Plan 2018–22.

Research and monitoring

Reef Guardian Research Grants are awarded to post-graduate students working on research that is directly relevant to management. During 2018–19, grants were awarded to seven students from six universities working on research projects including microplastics, spatial tools to identify temperature refuges, catchment run-off, microbial roles in nutrient cycling and coral reef restoration.

The Authority worked closely with the NESP Tropical Water Quality Hub and other partners to identify and guide critical areas of research for the development of RIMReP, implementation of the Great Barrier Reef blueprint for resilience and continual improvement of the Marine Monitoring Program under the Paddock to Reef Program. Likewise, the Authority worked with the Great Barrier Reef Foundation to help guide investments through their partnership with Reef Trust.

Authority staff continue to actively engage with the research community to articulate management needs and bring new research findings back to the Authority. Additionally, its science seminar series continues to be an effective conduit for bringing management-relevant research to staff, with 20 seminars by leading researchers conducted in 2018–19.

Outlook Report 2019

The Outlook Report 2019 identifies the condition of values and key threats to the Great Barrier Reef Region (the Region), the effectiveness of its management and the long-term outlook for its ecosystem and heritage values. It also provides an independent assessment of the effectiveness of existing protection and management measures in managing uses and key threats to the Region.

The report is evidence-based and supported by more than 1400 references. Its independent peer-review, by four leading experts in coral reef ecology, marine policy and heritage, further strengthened the report and its compliance with the Great Barrier Reef Marine Park Act 1975 (Marine Park Act).

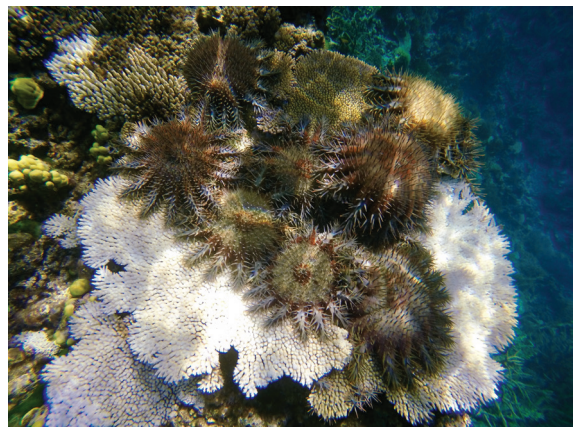
An independent assessment of the effectiveness of existing protection and management for the Region was completed to inform chapter seven of the Outlook Report. The final assessment report provides information on the strengths and weaknesses of management undertaken by all entities with a stake in managing the Reef and its adjacent catchment. This independent report followed the framework for evaluating the effectiveness of management of protected areas developed by the International Union for Conservation of Nature World Commission on Protected Areas.

The World Heritage Centre recognises the Great Barrier Reef Outlook Report as an authoritative source on the state of the Region. It requested that Australia's state of conservation of the property report, to be submitted in December 2019, link to the findings of the 2014 and 2019 Outlook Reports.

The Authority will use findings of the recently released Outlook Report 2019 to adapt and strengthen its management to improve the long-term outlook for the Great Barrier Reef Region. Full analytics on the uptake of the findings of the Outlook Report 2019 and its reach will not be available until after this annual report is tabled.

Findings from Outlook Report 2019 will inform a review of the Reef 2050 Plan to be completed in June 2020. Meetings between the Authority and Reef 2050 Plan partners over this financial year have set the scene for the review. As part of the independent management effectiveness review for Outlook Report 2019, a specific Reef 2050 Plan Insights Report was also produced by independent assessors. The Reef 2050 Plan Insights Report will contribute to informing the forthcoming 2020 review of the Reef 2050 Plan, by providing insights into the strengths and weaknesses of the plan and its contribution to the effective management of the Region.

Educational materials based on Outlook Report 2019 will be distributed during 2019–20 and stakeholder updates will also be made during this time.



The Authority will use findings of the Outlook Report 2019 to adapt and strengthen its management © QPWS, photographer: Sascha Taylor

Analysis of performance against purpose

Strategic advice and position statements

A full review of the Reef 2050 Plan is required every five years to respond to new information, changing circumstances and emerging issues, particularly those presented in the Authority's Outlook Report 2019. The first full review of the Reef 2050 Plan is due in 2020 and will build on the mid-term review undertaken in 2017–18. This work has commenced. The Authority is also leading the development of new targets to be set through the 2020 review.

Position statements require internal and external consultation, and approval by the Authority Board. Waiting for, and addressing, feedback at these essential steps has slowed delivery of the final documents.

The Authority maintained its focus providing high-quality and well-considered advice to the Minister for the Environment, the Department of the Environment and Energy and other parliamentary stakeholders throughout 2018–19. Following the 2019 Australian Government Election, the Authority provided comprehensive briefings to the new Minister for the Environment, the Hon Sussan Ley MP; Assistant Minister for the Environment and Waster Reduction, Mr Trevor Evans and Special Envoy to the Great Barrier Reef, the Hon Warren Entsch MP.

Reef knowledge

The RIMReP will enable resilience-based management of the Reef and underpins the evaluation of the Reef 2050 Plan's progress towards outcomes, objectives and

targets. The program funded critical monitoring gaps to prevent interruption to highly valuable long-term datasets. This information informed the Outlook Report 2019.

A primary focus of the 2018–19 financial year was progressing the design of the RIMReP knowledge system, and using this as a basis to develop an implementation roadmap and prototype. The prototype demonstrates the potential of a fully implemented program and already provides a platform to understand the wide variety and locations of monitoring on the Reef. It provides the ecosystem models that help managers prioritise actions and a qualitative evaluation of progress towards the targets identified in the Reef 2050 Plan.

In 2019–20, the prototype knowledge system will continue to evolve and guide the transition to a fully integrated monitoring program for the Reef. Establishing long-term governance, funding and data management arrangements will be a key focus for the remainder of 2019.

Outlook Report 2019

The Outlook Report is evidence-based and relies on the publication of peer-reviewed literature and the release of monitoring data before a cut-off date. This information is used to develop the report's grading and findings.

During 2018–19, the Authority was unable to access and incorporate some monitoring data due to the timing of completion and release of data from established monitoring programs. While this placed pressure on meeting statutory timeframes, outcomes were met in the required timeframe.



Program Area 2

Regulating and ensuring Marine Park user compliance

The Authority is the primary environmental regulator for protecting the Reef. Its role is to set the standards necessary to achieve its purpose and goals and provide certainty about where sustainable use may occur, the types of activities allowed, and the conditions for these activities.

The Authority uses a combination of management tools and approaches including zoning plans, plans of management, site-specific arrangements, agreements, permissions, education compliance and enforcement.

The Authority's world-renowned regulatory framework and zoning plan are effective in managing use of the Marine Park and providing a foundation for protecting its values and enhancing the resilience of the Reef.

The Authority continued to focus its regulatory efforts on activities presenting the highest risks to the Marine Park including through:

1. developing regulatory solutions that take a risk-based approach to achieving the intended outcome
2. implementing an effective and efficient regulatory system
3. encouraging leading practices in responsible use of the Marine Park
4. responding through its enforcement activities in a manner that was proportionate to risk, severity and attitude
5. continuously improving its regulatory practice to achieve outcomes for the Marine Park.

Despite this, external pressures, such as climate change, declining water quality caused by land-based run-off and coastal development, present ongoing risks. To improve resilience in the face of known challenges, the Authority continues to refine and focus its regulatory effort on activities presenting the highest risks to the Reef.

Table 3: Summary of performance results for Program Area 2

Performance criterion	2018–19 Target	2018–19 Actual
Planning, permissions and compliance activities enable use of the Marine Park that is ecologically sustainable.	A risk-based approach for regulation of Marine Park activities is developed.	ACHIEVED
	Permissions facilitate sustainable use in the Marine Park.	IN PROGRESS
	Reduced non-compliance of Marine Park users.	ACHIEVED

Criterion source: Performance indicators are recorded in the Authority's chapter in the Department of the Environment and Energy's 2018–19 Portfolio Budget Statements p. 246, and in the Authority's corporate plan for 2018–19 p.17.

Results against performance criterion

Policy and planning

In 2018–19, the Authority achieved several key targets to ensure regulation and management of activities was effective and efficient in reducing risks to the Reef.

Significant progress was made on a risk-based planning approach, with the Great Barrier Reef Marine Park Authority Board (Authority Board) endorsing the Policy and Planning Strategic Roadmap. This roadmap targets resources for areas of highest priority and transforms Marine Park policies

and plans based on contemporary risks, supporting an improvement in the Authority's regulatory maturity.

The Policy and Planning Strategic Roadmap was developed with input from the Indigenous Reef Advisory Committee, Tourism Reef Advisory Committee, Reef Joint Field Management Program, Traditional Owners involved in the Traditional Use of Marine Resources Agreement (TUMRA) program and partner agencies. Engagement with Traditional Owners, Reef users, key stakeholders and the local community form part of the ongoing implementation of the roadmap.

The roadmap identified five key streams of work under which a range of programs and projects will be delivered:

- **Knowledge:** ensuring knowledge of the values and use of the Reef is contemporary and comprehensive at an appropriate level for detailed planning purposes.
- **Risk:** transforming the current regulatory approach to reflect a contemporary risk appetite.
- **Sea country management with Traditional Owners:** supporting strategic involvement of Traditional Owners in management, in collaboration with the Authority.
- **Tools:** ensuring management tools are agile, applied at appropriate scales and streamlined for users and the government.
- **Resilience:** delivering resilience actions that are well-guided, proactive, adaptive and improved over time.

A number of key areas within the five key streams were progressed in 2018–19 as part of the roadmap:

- The information needs for future planning processes have been identified, with more detailed work to be undertaken in the coming years. Preliminary work established the risk appetite, tolerance and capacity for the work covered by the roadmap, including risk appetite discussions held with the Tourism Reef Advisory Committee for restoration and adaptation activities.
- Historic maritime heritage actions in the Reef 2050 Plan were supported through a joint expedition, which included the Authority, QPWS and the heritage section of the Queensland Department of Environment and Science. This led to the Martha Ridgeway shipwreck being found 177 years after it was wrecked in Wreck Bay, 90 kilometres south of Raine Island.
- The Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park was approved by the Authority Board. The strategy aims to keep the Reef's Indigenous heritage strong, safe and healthy. Developed in close cooperation with the Indigenous Reef Advisory Committee, it contains 30 actions to support Traditional Owners to look after their heritage. The actions cover the breadth of the Authority's work and contribute to a range of performance criteria across different program areas. The strategy was launched in March 2019 and implementation is underway.
- The TUMRA program continues to be highly involved with Traditional Owner groups representing 17 clans and tribes in nine accredited TUMRAs covering

approximately 25 per cent of the Marine Park coastline (Figure 5). The nine TUMRAs include Wuthathi, Lama Lama, Yuku-Baja-Muliku, Yirrganydji, Gunggandji, Mandubarra, Giringun, Woppaburra and Port Curtis Coral Coast. Negotiations commenced this year with seven saltwater groups represented by the Hopevale Congress Aboriginal Corporation and the Gudang Yadhaykenu Traditional Owners represented by the Ipmia Ikaya Aboriginal Corporation.

- The Authority supports the implementation of TUMRAs, including through multi-year contracts that provide funds to employ TUMRA coordinators and support officers, and a broad range of on-ground activities. These include junior ranger programs, cultural camps, sea country research and monitoring, cultural maintenance and protection of sites, traditional knowledge mapping and exchanges, career pathway programs and marine debris clean-ups.
- In April 2019, the Port Curtis Coral Coast TUMRA was reaccredited for 10 years. This is a great achievement and outcome for the management of sea country, highlighting the value of the TUMRA program and the partnership approach with Traditional Owners. The Port Curtis Coral Coast TUMRA covers an area of 26,386 square kilometres, extending from Burrum Heads, south of Bundaberg, north to the mouth of the Fitzroy River and includes Curtis Island offshore from Gladstone.
- In June 2019, the Authority coordinated a three-day TUMRA Coordinator Conference on Magnetic Island near Townsville. More than 40 Traditional Owners attended from the nine TUMRA groups as well as representatives from the Hopevale Congress, who are developing a TUMRA. The conference provided attendees with the opportunity to network with each other, Authority staff and QPWS, and to form new partnerships and share information about their TUMRA programs. The conference included discussions on Reef health, implementation of the Aboriginal and Torres Strait Islander Heritage Strategy, permits, compliance and opportunities to enhance co-management.
- Significant work has progressed on the roadmap's tools, including the following achievements:
 - o a consolidated summary and review of the Authority's existing Marine Park management toolbox including a successful workshop with key staff from both the Authority and QPWS, and a preliminary review of national and international tools

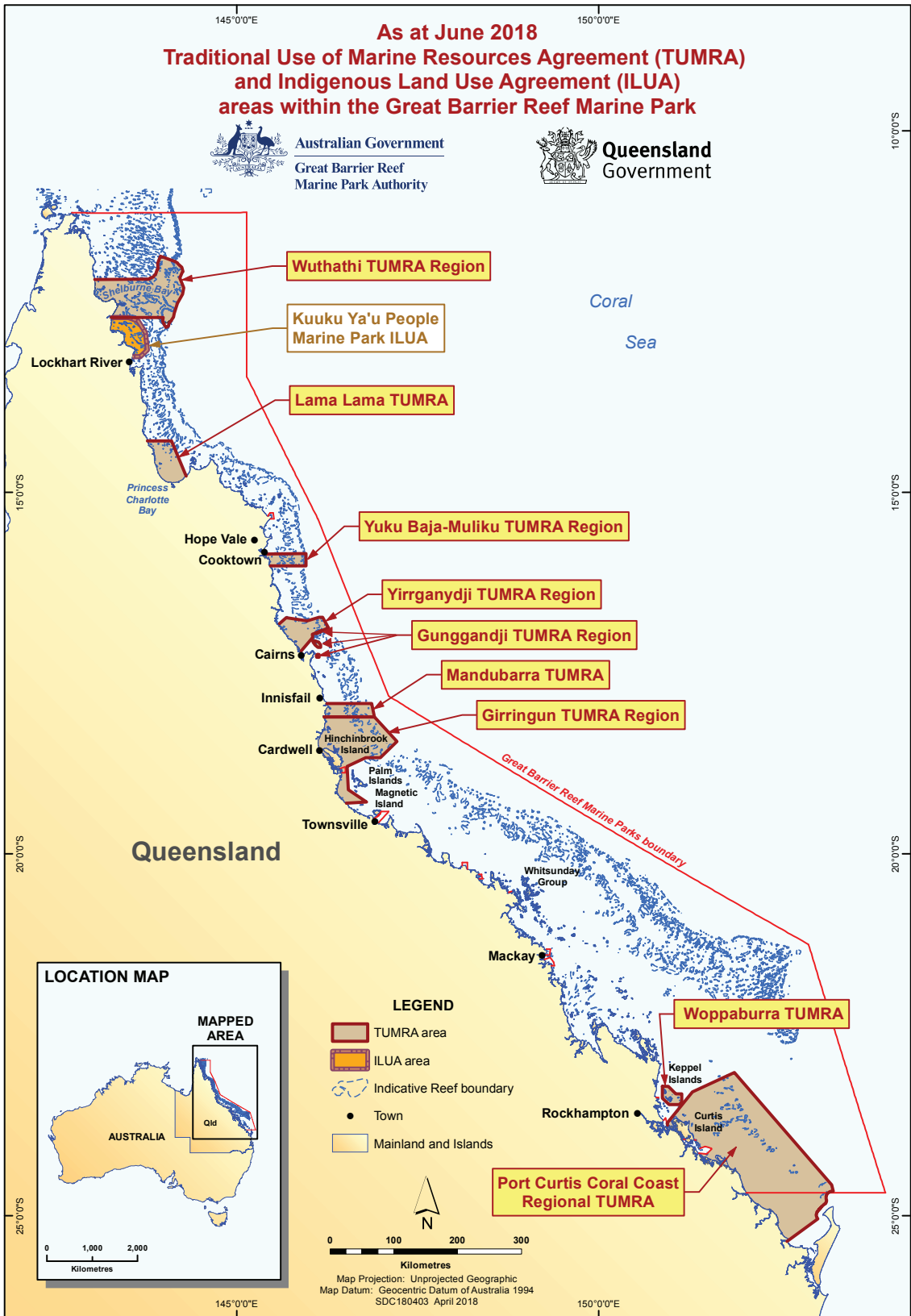


Figure 5: The TUMRA program continues to maintain a high level of involvement with Traditional Owner groups representing 17 clans and tribes in nine accredited TUMRAs

- o an audit of the Authority's decisions and external policies with a number of dated policies streamlined. Planning for a future review and the development of Marine Park management policy will be undertaken by applying the established risk appetite
- o alignment of policies and guidelines with the Great Barrier Reef Marine Park Regulations 2019
- o a comprehensive update of website information to help users understand Marine Park management requirements
- o developed and delivered in-house training on existing management tools to strengthen staff understanding.
- Significant progress was made in developing a draft policy around restoration and adaptation activities in the Marine Park. The policy aims to ensure these activities are appropriate and are conducted in a measured and sustainable way. It builds on the Great Barrier Reef blueprint for resilience and the 2018 guidelines for applications for restoration and adaptation projects.

Permissions system

Regulatory framework

The Authority's permissions system is established under the Marine Park Act which states:

'in order to achieve its objects, this Act regulates, including by a system of permissions, use of the Great Barrier Reef Marine Park in ways consistent with ecosystem-based management and the principles of ecologically sustainable use', section 2A(3).

The Authority is responsible for administering permit applications, decisions and post decision conditional approvals under the following legislation:

- Great Barrier Reef Marine Park Act 1975
- Great Barrier Reef Marine Park (Environmental Management Charge—General) Act 1993
- Great Barrier Reef Marine Park (Environmental Management Charge—Excise) Act 1993
- Great Barrier Reef Marine Park Regulations 1983 and 2019
- Great Barrier Reef Marine Park Zoning Plan 2003
- Environment Protection (Sea Dumping) Act 1981
- Sea Installations Act 1987.



The Authority's permission system is one of the regulatory tools used to manage use of the Great Barrier Reef Marine Park

Key achievements

Since new arrangements came in on 4 October 2017:



79% reduction in timeframe to make low risk decisions

84 business days down to 17 business days



90% reduction in number of old applications on the books

(pre 4 October) was 241, now 23



94% of applications received through Permits Online

of 556 applications only 33 manually lodged

Since 1 July 2018:



26% reduction of total number applications

(under assessment) was 158, now 116



68% reduction in number of old applications on the books

(pre 4 October) was 74, now 23



97% of applications received through Permits Online

Managed permits

Each permit can include multiple permissions and each permission may have multiple conditions. As at 30 June 2019, 1422 permits were being managed.

Of these, 48 per cent were categorised as lower risk, level one or routine permits, such as those for commercial tourism operations that provide scuba diving and non-motorised water sports activities.

Fifty per cent of permits were categorised as level two or tailored (for example, heli-pontoons). Approximately two per cent of current permits were level three or public information package (for example, long-term maintenance dredging and installation of new facilities) or level four or public environment report or environmental impact statement (complex or large-scale projects that may have a significant impact on the Marine Park) assessments.

All Marine Park permissions and applications under assessment are published on the Authority's website. As of 4 October 2017, the risk levels one to four were replaced with the assessment approaches of routine, tailored, public information package and public environment report/environmental impact statement, respectively (Table 4).

Table 4: Assessment approaches³

Pre 4 October 2017 risk level	Post 4 October 2017 assessment approach
1	Routine/tailored
2	Tailored/public information package
3	Public information package (PIP)
4	Public environment report (PER)/ environmental impact statement (EIS)

Many of the current permits require several post-permit management actions. For example, the more complex permits may generate an environmental management plan, a removal plan, a schedule of works, a sampling and analysis plan, or a sampling and analysis report for dredging. Most of the plans require an assessment, negotiation and written approval by a delegate within the Authority.

Applications received and decisions made

During 2018–19, the Authority received 369 applications and granted 393 permits. About 16 per cent of permits issued were lower risk, standard level one, routine permits and 82 per cent were level two or tailored assessment approaches (Figure 6). During this period, 63 applications lapsed or were withdrawn before a decision was required.

During the reporting period, three level three, public information package applications were received and five decisions were made.

No new level four, public environment report applications were received and no level four environmental impact statement decisions were made. One level four application was withdrawn during the reporting period because the application varied under the Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act) assessment process to remove the need for capital dredge spoil disposal within the Marine Park, i.e. Marine Park permission was no longer required.

There has been an increased focus on activities to promote restoration and adaptation in the Marine Park during the reporting period. The Authority continues to develop and adapt its processes with evolving risk approaches and published guidelines to better facilitate these activities. In 2018, the Marine Park Authority Board approved permission assessment guidelines to inform restoration and/or adaptation projects designed to improve the resilience of Marine Park habitats, while ensuring they do not have a disproportionate adverse impact on the ecological, biodiversity, heritage, social or economic values of the Marine Park.

³ Pre 4 October 2017 assessment approaches apply to applications being assessed and managed under those approaches.

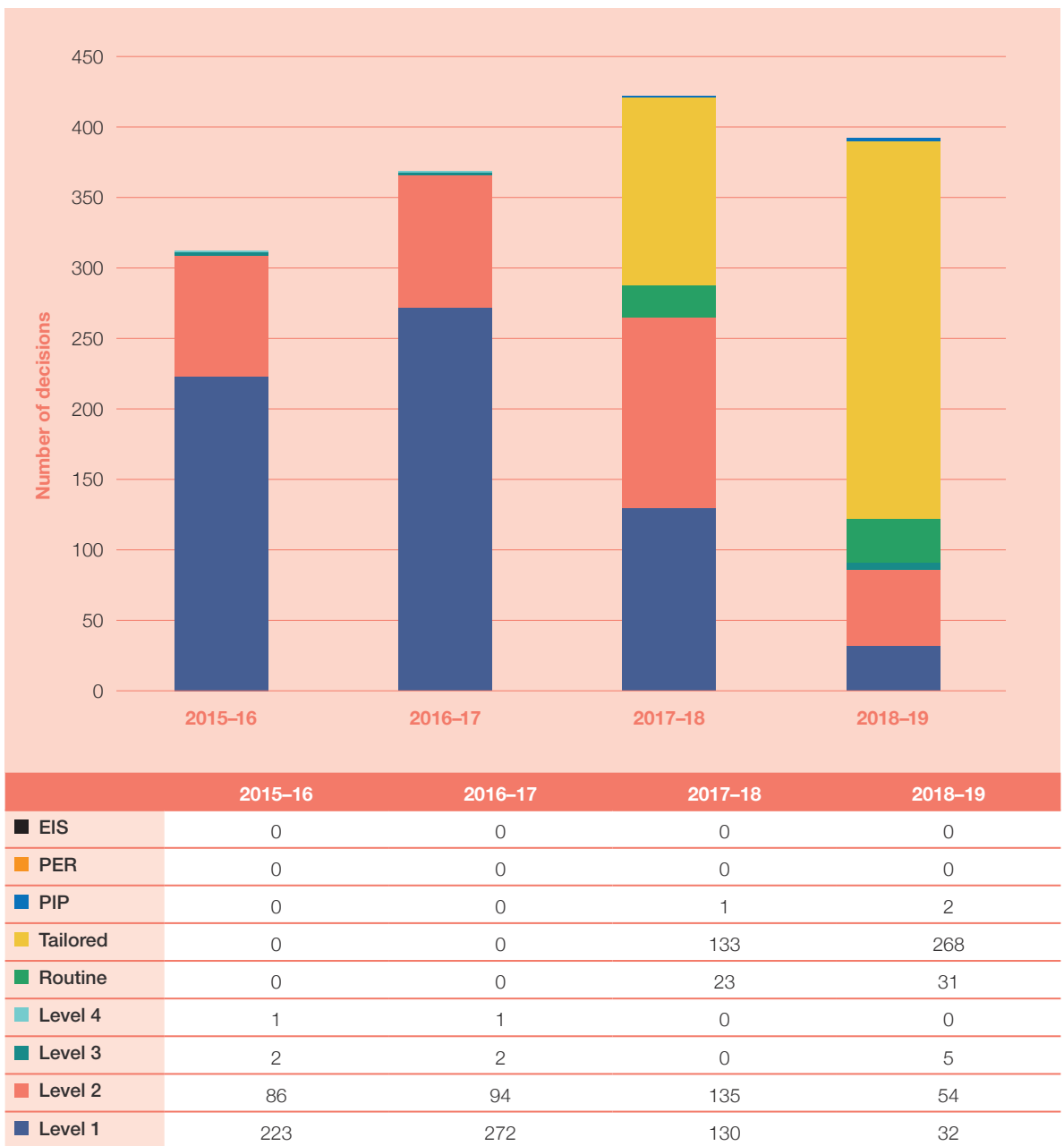


Figure 6: Number of decisions by risk assessment level (note: new application categories effective from 4 October 2017)

There's been an overall reduction in the number of applications under assessment at any one time (Figure 7) as a result of enhancements to the permissions

system made in October 2017. As at 30 June 2019, 23 applications received before the 4 October 2017 regulation changes remained under assessment.

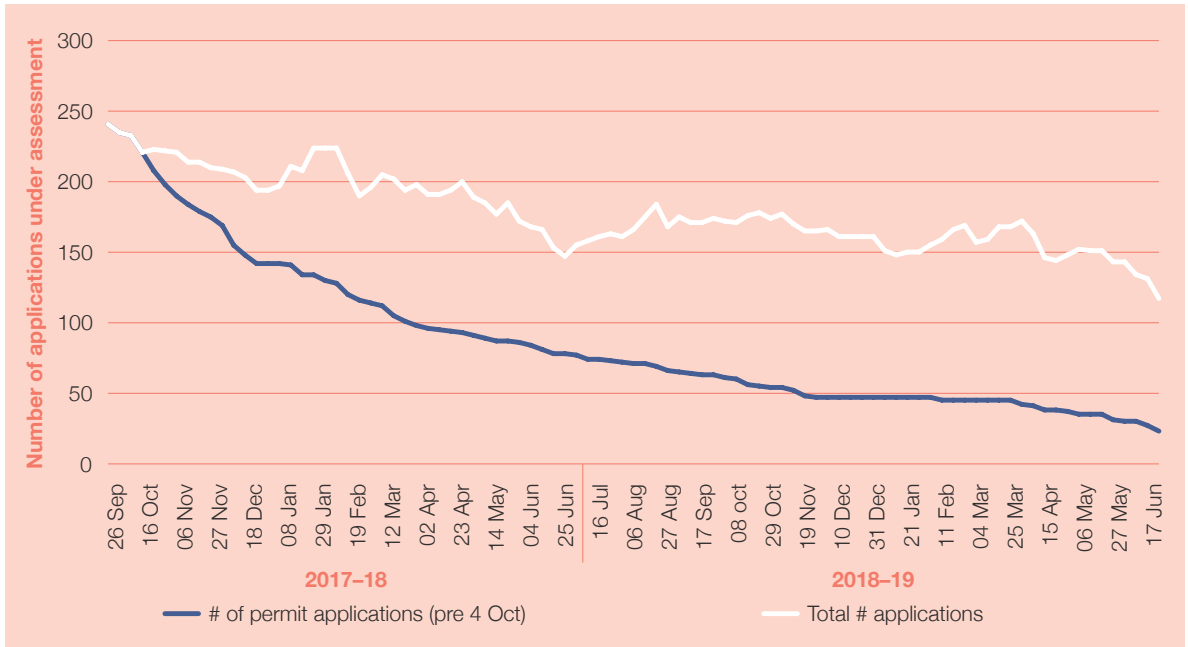


Figure 7: Total number of applications under assessment at any one time

Multiple permissions

At the end of the reporting period, the Authority managed 4709 permissions (Figure 8). Most of the permissions granted were for tourist programs, other vessels and aircraft,

moorings, facilities and research. Facilities include structures such as barge ramps, boat ramps, jetties, marinas, pipelines, pontoons, snorkel trails and marker buoys.

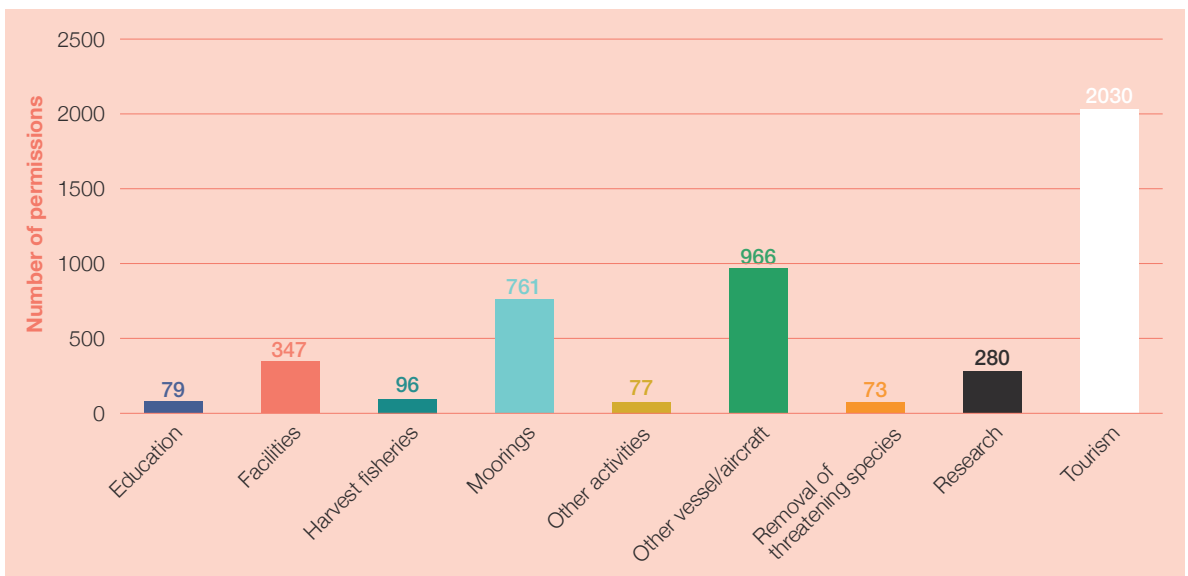


Figure 8: Type and number of current permissions managed by the Authority, as at 30 June 2019

Notifications and directions

During the reporting period, the Authority authorised or gave directions for 25 activities under Part 5 of the Great Barrier Reef Marine Park Zoning Plan 2003. This included activities such as vessel salvage, aids to navigation maintenance works, historic shipwreck inspections, coral relocation, access improvements at Tongue Point (Whitsundays), reef intervention research trials, site surveys and environmental monitoring at Douglas Shoal, installation of public moorings and reef protection markers, and a hydrophone trial for compliance support.

Other decisions

In addition to assessing permit applications, the Authority was responsible for a range of other permissions system matters. These included granting one compulsory pilotage exemption and approving 45 post-permit requirements, including environmental management plans, sampling and analysis plans, reports and event plans. One permit was granted during the financial year under the Environment Protection (Sea Dumping) Act 1981 for maintenance dredge material disposal at Hay Point.

Applications refused, reconsidered and appealed

There were no applications refused during the reporting period. The Authority works closely with applicants to ensure their understanding of regulatory obligations so activities are managed effectively and consistently with the Marine Park Act.

During the reporting period, the Authority did not make any internal reconsiderations of an initial permit application decision and no requests for a statement of reasons were received. The Authority publishes a statement of reasons on its website when there is likely to be significant public interest in the decision.

Administrative Appeals Tribunal

Two applications continued before the Administrative Appeals Tribunal during the reporting period:

- The review of a decision to refuse an application made for a secondary service determination under Regulation 137 of the Great Barrier Reef Marine Park Regulations 1983. On 13 June 2019, the Administrative Appeals Tribunal handed down their decision on this matter, preferring the applicant's interpretation of the transfer passenger definition. As a result of that finding, the Tribunal felt it was not necessary to deal with

the secondary service provisions. A reconsideration decision by the Authority on the secondary service provisions is likely by the end of July 2019.

- The review of the decision to grant permissions for the Queensland Government's Shark Control Program. On 2 April 2019, the Administrative Appeals Tribunal handed down their decision on this matter which varied some of the permit conditions. The Queensland Department of Agriculture and Fisheries appealed the decision to the Federal Court of Australia, which means the Authority is automatically party to that appeal. The matter will be heard by the full Federal Court in August 2019.

Permission compliance

The Authority's corporate plan is committed to strengthening the monitoring and management of compliance risks associated with permission requirements, which complements recommendations made by the Australian National Audit Office (ANAO) audit.

The Annual Permissions Compliance Plan and associated risk assessment is the mechanism through which the Authority achieves this goal. Activities undertaken in 2018–19 occurred across systems development, education and communication, monitoring and reporting and enforcement (including administrative and educational actions), and included:

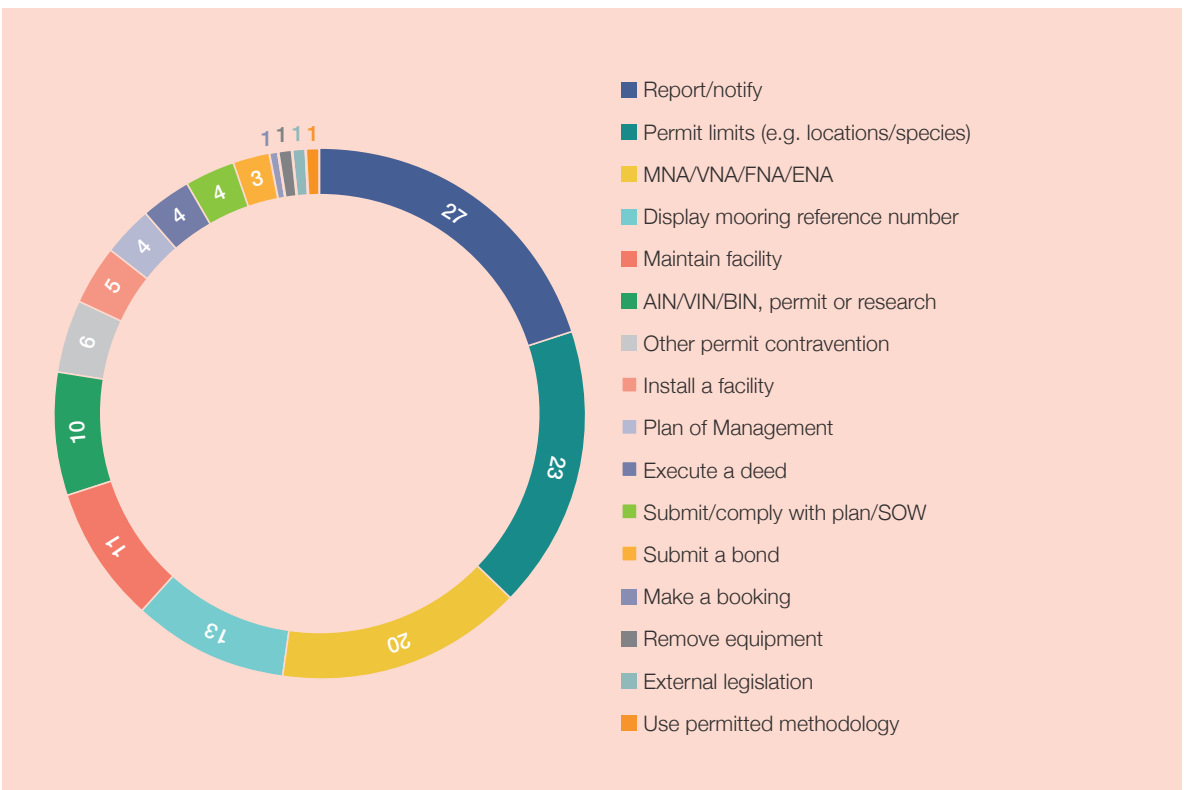
- tourism and research permit holder engagement activities (including presenting at a Whitsundays tourism forum)
- education and training for stakeholders and partner regulatory agencies on permission compliance including presenting at a tourism industry forum and meeting with research stakeholders
- developing a case management system for managing allegations of permission non-compliance
- finalising four permission compliance procedures and drafting several others
- reviewing the Permissions Compliance Annual Plan that enabled increased integration of risk management into daily compliance activities and further strengthening of the permissions compliance partnership with Queensland Parks and Wildlife Service
- undertaking field inspections of marine parks permits and reviewing completed inspections
- undertaking one targeted facility inspection to monitor compliance

- helping enhance the field reporting system to facilitate capture of field data relevant to the permission system
- an audit relating to remittance of the environmental management charge
- ongoing management of submitted and identified allegations
- reviewing the enforceability of standardised permit conditions for specific permission types and involvement in the condition review process managed by the Policy and Planning team
- undertaking environmental site supervision at priority sites to supervise and ensure permit condition compliance, usually to an approved schedule of works or environmental management plan.

The Authority continued to manage all identified permission non-compliances. There were 136 alleged permission non-compliances identified during 2018–19, with one or more administrative compliance actions recorded against 99 per cent of allegations.

Figure 9 shows the types of permission compliance allegations identified during 2018–19, with more than half the allegations being failure to report or notify, exceeding permit limits (locations, zones, quantities, species) and failure to comply with a mooring, vessel, facility or equipment notification approval.

A number of allegations in 2018–19, and in previous years, were identified via audits or assessment processes led by the Authority (Figure 9).



*AIN = aircraft identification number; BIN = bareboat identification number; ENA = equipment notification approval; FNA = facility notification approval; MNA = mooring notification approval; SOW = schedule of works; VIN = vessel identification number; VNA = vessel notification approval

Figure 9: Recorded permission non-compliances by type during 2018–19

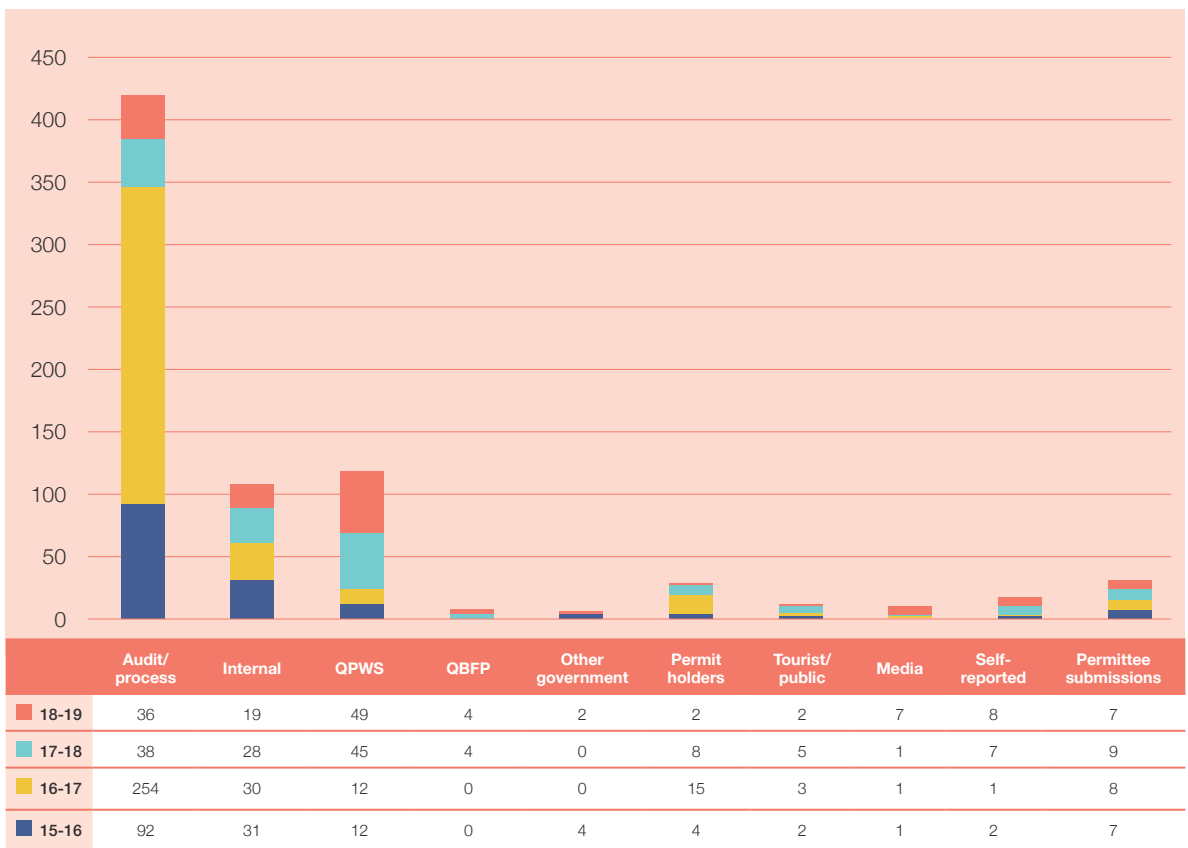


Figure 10: Source of recorded permission non-compliances July 2015–June 2019

Targeted engagement with government partners such as Queensland Parks and Wildlife Service and Queensland Boating and Fisheries Patrol resulted in increased reports from these agencies in 2017–18 and 2018–19 (Figure 10).

Environmental management charge

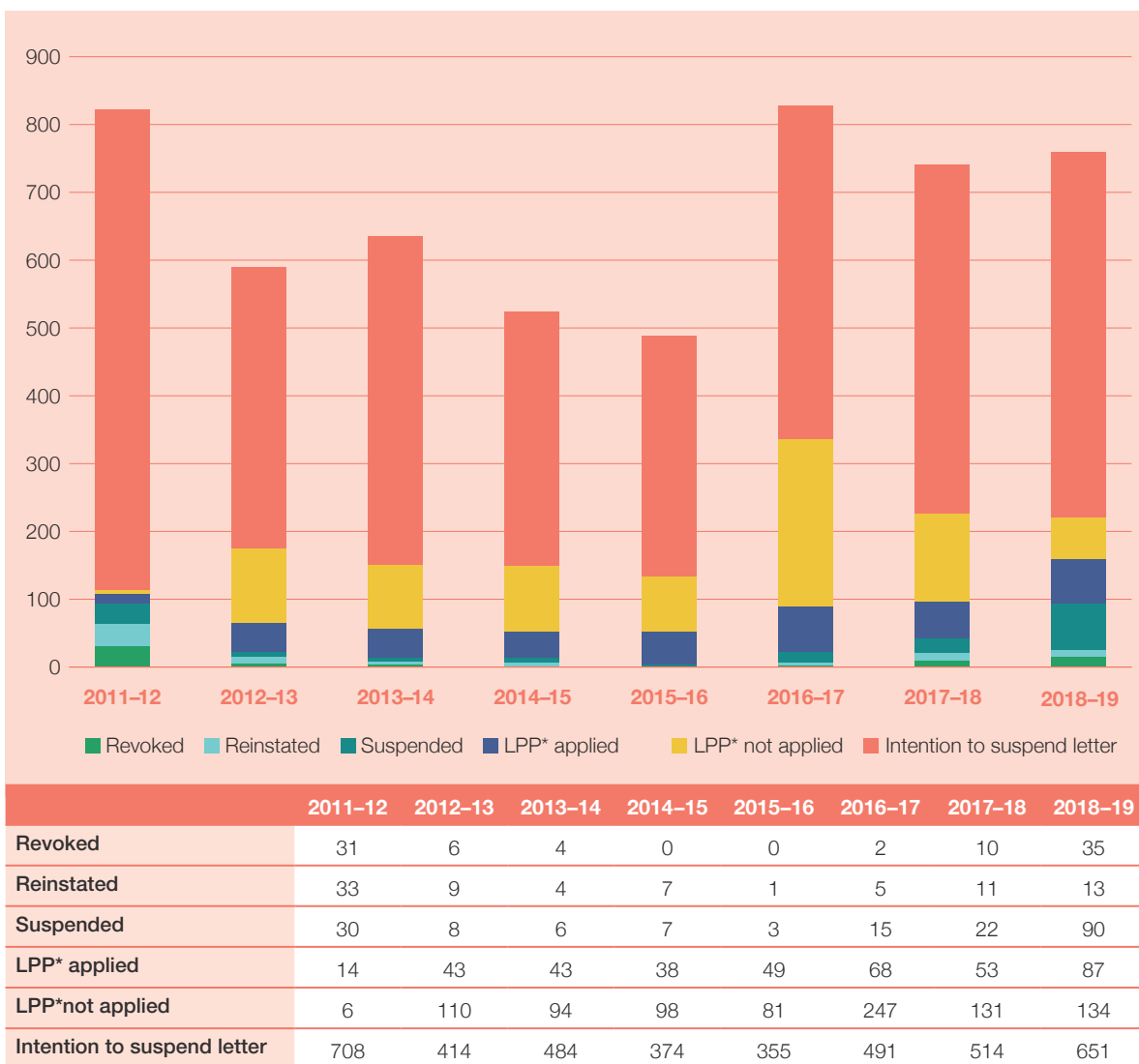
Managing the environmental management charge, placed on most commercial activities including visitors using tourism operations in the Marine Park, continued to be a priority for the Authority. To ensure best practice and transparent management of the revenue, the Authority provided guidance material to permittees.

In 2018–19, the standard tourist program charge per person per day remained at \$6.50 and was \$3.25 for part-day tours of less than three hours. All tourism operators were

notified that the full-day charge will increase to \$7.00 as of 1 April 2020 and to \$3.50 for the part-day charge.

During the reporting period, the Authority undertook 1010 environmental management charge administrative compliance actions (see Figure 11).

Each quarter, there are between 608 and 634 permit holders with permissions that include environmental management charge obligations — most of whom (92 per cent) meet their obligations within the legislated timeframe (one month following the end of the quarter). Permit holders who have received one late payment penalty generally pay on time thereafter and do not receive another penalty. Of those who received multiple late payment penalties, most received only one further penalty.



LPP* = late payment penalty

Figure 11: Administrative actions taken for environmental management charge non-compliance, 2011-12 to 2018-19

Service level standards

From 4 October 2017, service level standards outlined in the Permission System Service Charter came into effect with the other improvements to the permissions system.

To track progress on the principles outlined in the charter, the Authority committed to the service level standards outlined in Table 5. Decisions on applications continue to be made as efficiently as possible within existing resources.

Table 5: Permissions system and service level standards for 2018–19

Service level standard	Performance
Assessments and decisions	Mean (since 4 October 2017)
Average time to provide written acknowledgement of receiving properly made application (standard: 10 business days)	5.16 business days
Routine: average time for decision (standard: 25 business days)	17.8 business days
Tailored: average time to send a request for further information (standard: 30 business days from a properly made application)	23.89 business days
Tailored: average time for decision (standard: 50 business days from a properly made application)	40.55 business days
Environmental management charge (EMC) obligations	Performance measure
Send reminders within two weeks of the end of each quarter for those permission holders that are yet to finalise their EMC obligations	Achieved
Send intention to suspend notices to those permission holders that have not complied with EMC obligations within one month of the EMC payment becoming due	Achieved
Send suspension and late payment penalty notices to permission holders who fail to remit their EMC obligations within legislated timeframes	Achieved
Ensure plans, policies guidelines and information regarding EMC obligations are easily accessible through the Authority's website	Achieved
Permission compliance	Performance measure
Ensure plans, policies guidelines and information regarding permission compliance are easily accessible through the Authority's website	Permission compliance external webpage went live on 3 November 2017 with updates ongoing
Publish on the Authority's website (by 1 August each financial year) the priority areas for auditing and monitoring	Compliance priorities for 2018–19 available on external website

Cost recovery

To fulfil Australian Government requirements outlined in its charging framework and cost recovery guidelines, the Authority updated its cost recovery implementation statement. This outlines the Authority's current cost recovery measures for permit application and administration fees. This updated statement was approved by the accountable authority and published on the Authority's website.

The statement is limited to justifying existing cost recovery arrangements. As required under the Australian Government's

charging framework and cost recovery guidelines, it does not provide a review of these arrangements or seek to identify improvements. Permissions system fees were last reviewed to align with the commencement of the Great Barrier Reef Marine Park Zoning Plan 2003.

The Authority intends to update the statement each calendar year following tabling of its annual report in Parliament. Updates will include audited financial details and consumer price index increases in permissions system fees that take effect annually in January.

Management of defence activities

The Authority maintained a strong working relationship with the Australian Department of Defence throughout the 2018–19 reporting year.

A memorandum of understanding with the Department of Defence fosters a collaborative approach to the management of defence exercises in the Marine Park. In December 2018, the Authority hosted the annual general meeting between the Department of Defence and other regulators providing opportunities for planning and scoping of new ideas for ongoing management of defence exercises.

Staff provided advice to the Department of Defence on ways to avoid or minimise impacts from several defence operations and exercises that occurred in the Marine Park. These included the joint Australian and United States of America training activity, Talisman Sabre and Exercise Wallaby, and an annual training exercise undertaken by the Singapore defence forces in Shoalwater Bay.

Management of port activities

The Authority continued to implement the memorandum of understanding with the Queensland Ports Association. This included attending two ports forums, which involved meetings with all Reef ports, relevant Australian (Department of the Environment and Energy) and Queensland (Department of Environment and Science and the Department of Agriculture and Fisheries) government regulators.

Coordination with the *Environment Protection and Biodiversity Conservation Act 1999*

The Authority continued to implement the 2009 memorandum of understanding with the Australian Department of the Environment and Energy in relation to the integration and application of the EPBC Act and Marine Park Act.

This memorandum helps integrate and streamline application and assessment processes when approvals and permissions are required under both Acts by establishing agreed-to administrative arrangements. In 2018–19, the Authority advised the Australian Department of the Environment and Energy on compliance matters in relation to pre-referrals, referrals and approved projects.

Reef Management System

The Reef Management System is a database designed to provide simple and seamless functionality to manage

permissions for all activities occurring within the Great Barrier Reef World Heritage Area. The system allows staff and external permission holders to manage a range of legislative and regulatory requirements.

The system is regularly upgraded to support and streamline the assessment of applications for permissions, with the intent that key documents including permits, assessment reports and cover letters be populated automatically from the database. Key improvements realised in 2018–19 included the management of post-permit requirements such as due date reminders and coordinating referrals and delegated approval steps through the system. Capturing these inputs, checks and requirements in a single, interrogative system met recommendations one to three of the ANAO 2016 review and increased compliance with the National Archives of Australia Digital Continuity 2020 Policy.

Permits Online, the external interface of the Reef Management System, was introduced in October 2017. Improvements continue to be made to the Permits Online system through internal and external user feedback, including a mechanism to pay permit application assessment fees and lodge required reports. An average of 94 per cent of all correctly lodged applications were received via Permits Online.

During the reporting period, 23 vessel notification approvals and one aircraft notification approval were managed via Permits Online. Of the post-permit requirements, one environmental management plan, six moorings maintenance certificates and 24 research reports were submitted using Permits Online.

The Authority is developing an integrated permissions compliance module in the Reef Management System to streamline data management; capture allegations, investigation and action processes; and meet recommendations four and five of the ANAO 2016 review report. A suite of updated procedures, templates and documents were implemented on 1 April 2019 to reflect the commencement of the Great Barrier Reef Marine Park Regulations 2019.

Pre-prepared documents were integrated into workflows for applications received from 1 April 2019 onwards.

A review of all current tourism permits was undertaken in June 2019. This identified which current permits would fit within the parameters of the routine tourism and charter permit upon renewal. The integrity of data held in the

Reef Management System was also checked against the permit document and updated where necessary.

A newly developed 'continuation module' in Permits Online will display currently permitted activities and provide the opportunity for permit holders to apply to continue with the same activities and locations, request changes appropriate to their permission type, or nominate for a routine permit if eligible. The review is expected to result in the number of routine tourism and charter permits increasing by approximately 30 per cent when they are due for continuation.

Risk-based solutions to permissions

Planning of risk-based permissions system improvements was incorporated into the Policy and Planning Strategic Roadmap.

A detailed project plan, including a supplementary streamlining permissions roadmap, was developed in consultation with Queensland Parks and Wildlife Service. Key achievements included approving two new routine permits for commercial research operations and the removal of crown-of-thorns starfish and *Drupella* species. A review of permit conditions was also initiated, with the completion of two condition review workshops held with permissions staff from the Authority and Queensland Parks and Wildlife Service to establish a joint process for the review of all standard permit conditions. This work will continue during 2019–20.

Marine Park compliance

Reef Joint Field Management Program

The Reef Joint Field Management Program is delivered by the Authority and Queensland Parks and Wildlife Service. It provides practical on-ground actions aimed at protecting and maintaining well-functioning marine and island ecosystems, and supports ecotourism opportunities and commercial industries. The program's core activities include delivering conservation actions, monitoring ecological and heritage values, responding to incidents, educating and engaging with marine parks users and upholding compliance.

In 2017–18, the program was the beneficiary of Australian and Queensland government budget announcements to meet additional funding recommended in the Periodic Review Report 2017 prepared by the Field Management Strategy Group. The funding was staged to enable considered and sustainable expansion from a joint base funding commitment of more than \$17 million, to more than \$38 million by 2021–22, with a commensurate increase in staff from 115 to around 186 people.

Compliance with Marine Park and other environmental legislation in the World Heritage Area is undertaken and coordinated by the Reef Joint Field Management Program. The program delivers a risk-based compliance program designed to target non-compliance in the areas with the highest threats to the integrity, health and resilience of the World Heritage Area. It delivers a suite of compliance activities, including surveillance, investigation and administration, in partnership with other government agencies such as QPWS, Queensland Boating and Fisheries Patrol, Queensland Water Police and Maritime Border Command.



Maintaining integrity of the zoning plan © Commonwealth of Australia (GBRMPA), photographer: Th3rd Dimension Media

A total of 821 dedicated compliance patrol vessel days, nine land-based days and 98 days of targeted chartered aerial surveillance were achieved during 2018–19. A total of 50 per cent of the dedicated compliance days were undertaken during known high-risk periods for non-compliant recreational fishing, a significant priority for the program given the ongoing high number of recreational fishing offences (Figure 12) and apparent complacency and negligence among recreational fishers around zoning compliance. The increased detection of recreational fishing offences may be attributed to the program’s risk-based intelligence-led focus, with greater targeting of compliance efforts.

There has been a significant increase in the detection of recreational fishing offences since 2012–13, although there was a slight decline in 2018–19 compared to the previous year. During the reporting period, 1117 possible offences were reported from across the Commonwealth and Queensland (State) jurisdictions of the World Heritage Area. Most of these offences were handled through compliance actions such as caution notices (45), advisory letters (277) and warning notices (14). More serious matters resulted in infringement notices (166 notices, \$334,013 in fines) and court action (41 prosecutions, \$95,450 in fines).

Fifty-six incident reports were submitted by members of the public; compared to 61 in 2017–18. The recreational fishing project, a compliance and education campaign targeting recreational fishers poaching from green zones (beginning mid-2017), continues to encourage marine parks users to report suspected illegal activity via a 24-hour hotline or the Authority website and a dedicated Protect Your Patch campaign. There was also an increase in reports submitted by Indigenous ranger groups, up from 15 in 2017–18 to 28 in 2018–19.

Indigenous ranger inspector training continued funded through a memorandum of understanding with the Department of the Prime Minister and Cabinet, with 21 Indigenous rangers graduating in 2018–19. Training commenced for a further 25 Indigenous rangers who are scheduled to complete their training in 2019–20.

The Reef Joint Field Management Program continued to support the Queensland Department of Agriculture and Fisheries expansion of commercial vessel tracking under the Queensland Sustainable Fisheries Strategy 2017–2027. The program contributed \$2.2 million in 2016–18 towards the industry rebate scheme to assist fishers with the purchase and installation of vessel tracking units. These vessel tracking units are now operating on net, line and crab fisheries with further expansion planned for 2019–20.

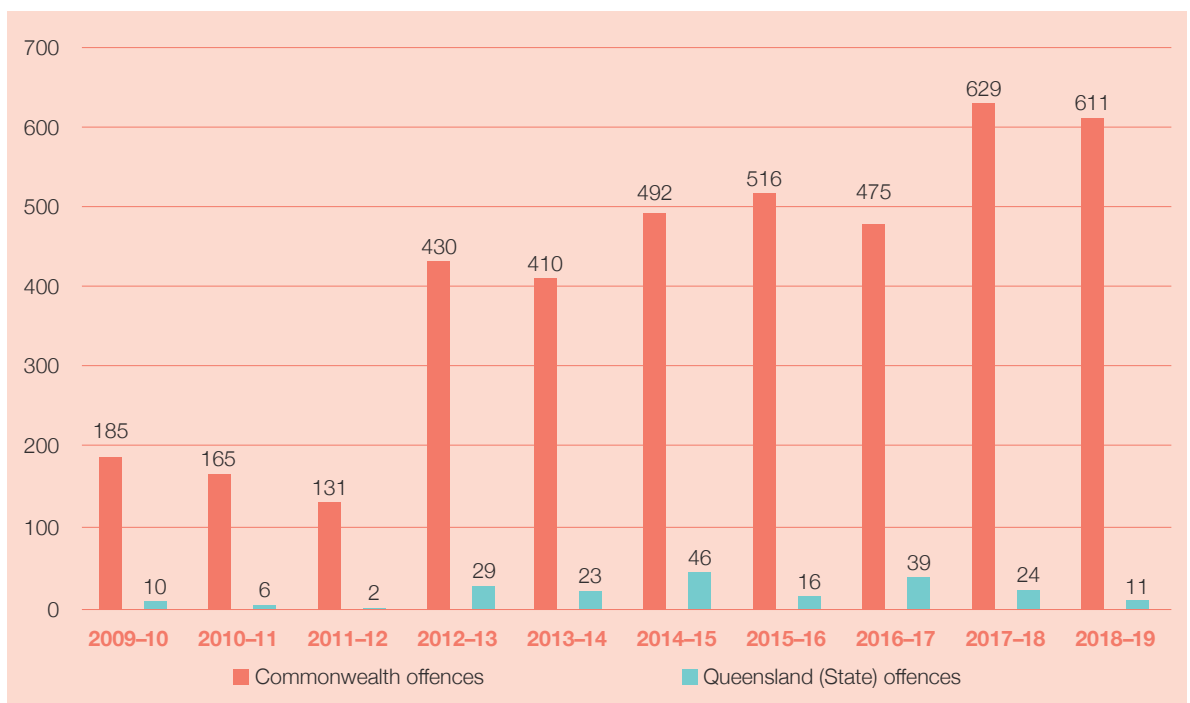


Figure 12: Trend in recreational fishing offences (Note: orange bars indicate Commonwealth offences: blue bars indicate the number of Queensland (State) offences)

Key achievements



Enhanced data collection and reporting on day-to-day activities and events occurring during planned field activities.



During 2018–19 the system recorded...

1035 trip reports

comprising **2224** activities and **3655** events such as sightings, public contacts, incidents and information reports

Delivered

1581

vessel days
at sea

The two primary vessels

Reef Ranger

293

vessel days
at sea

Reef Heron

69

vessel days
at sea

Delivered



821

dedicated compliance
patrol vessel days



9 land-based
days



98
aerial surveillance days



Supported Aboriginal and Torres Strait Islander people to return to country with Traditional Owners spending **685** person days on program vessels in the World Heritage Area

Aboriginal and Torres Strait Islander rangers participated in

7% of dedicated
compliance patrols



Began construction of the new 24-metre vessel Reef Resilience

Analysis of performance against purpose

Policy and planning

The development of the Policy and Planning Strategic Roadmap by a dedicated Policy and Planning section enabled the Authority to undertake pre-emptive Reef-wide planning and policy work. Reporting and financial management under the Land and Sea Country Partnerships Program were also completed in accordance with the memorandum of understanding with the Department of the Environment and Energy.

Permissions system

The Authority continued the implementation of improvements towards greater transparency and consistency in the permissions system in 2018–19 as identified in the Great Barrier Reef Region Strategic Assessment Program Report in 2014 and recommended by the ANAO in 2015.

Significant measures were realised through investment in system upgrades and enhancements and streamlining of assessment processes within Permits Online and the Reef Management System, addition of new low-risk routine permit categories for commercial research, and a focus on reducing the backlog of permit applications under assessment.

Marine Park compliance

The Reef Joint Field Management Program continued to enhance its compliance efforts in 2018–19 as recommended in the Reef 2050 Plan and the Great Barrier Reef blueprint for resilience. Factors contributing to this high performance included the establishment of a second field operations team in Gladstone, recruitment of additional Authority and QPWS staff, understanding and making use of the correlation between good weather and recreational fishing activities, and targeting compliance patrols at high-risk zones and activities.



Improving recreational fishing compliance with Marine Park zoning continues to be a priority for the program. Targeted compliance and communication campaigns were held in Seaforth during November, the Whitsunday region during the Easter 2019 holidays and Yeppoon during the June 2019 holidays.

Considerable compliance effort has been directed at high-risk periods for non-compliant recreational fishing. The program promoted a firm approach to illegal recreational fishing with a shift to issuing infringement notices to offenders where evidentiary requirements have been met, resulting in 166 infringement notices (Figure 13).

The 'Protect your Patch' compliance and education campaign targeted recreational fishers poaching from green zones © Commonwealth of Australia (GBRMPA)

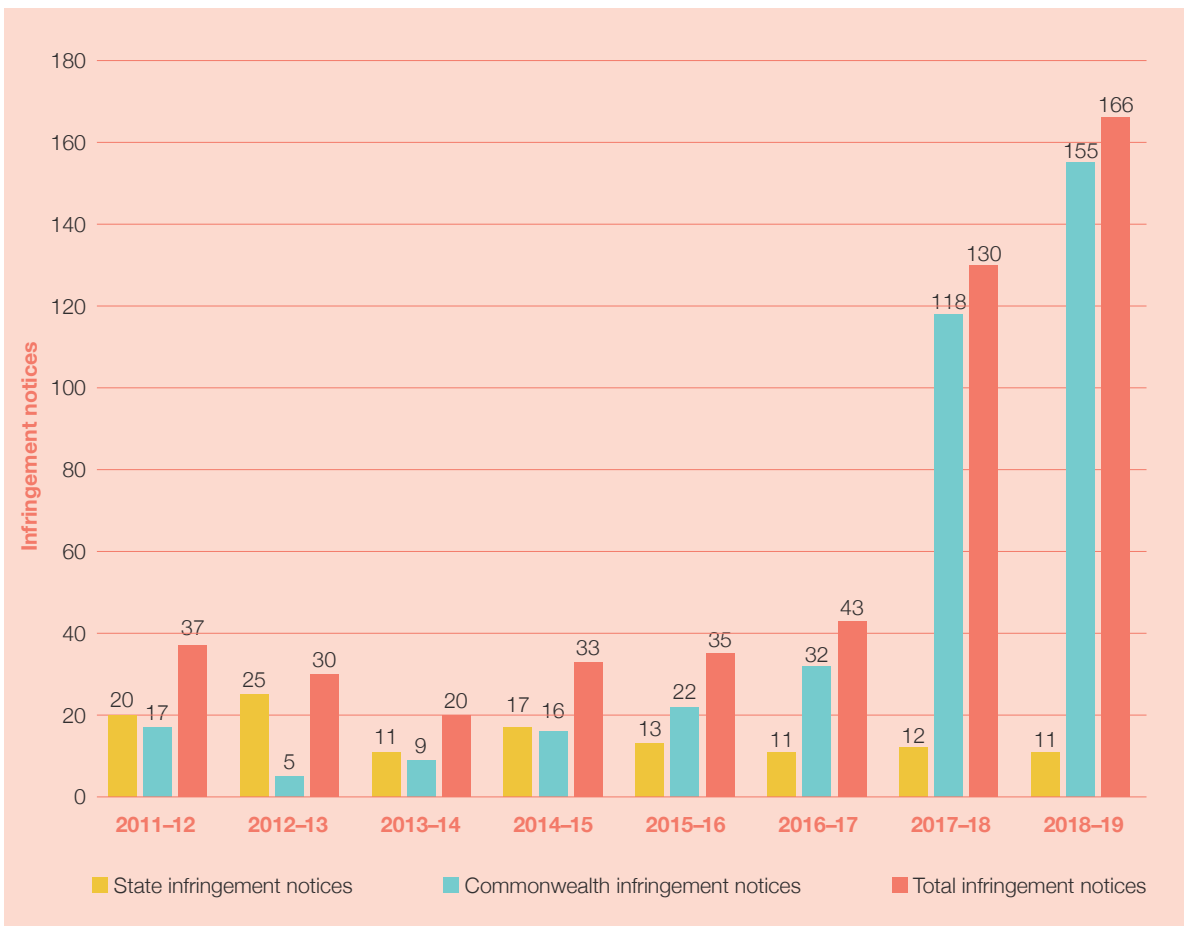


Figure 13: Trends in the number of infringement notices issued

Case study: Celebrating 40 years of joint field management

An enduring partnership between the Commonwealth and Queensland governments in managing the Great Barrier Reef was created 40 years ago when the Emerald agreement was signed by Prime Minister Malcolm Fraser and Queensland Premier Joh Bjelke-Petersen.

This document, signed 14 June 1979, created the Reef Joint Field Management Program which is funded by both the Australian and Queensland governments.

Since 1979, rangers and marine managers from these governments have joined forces to protect the iconic and vast Great Barrier Reef World Heritage Area.

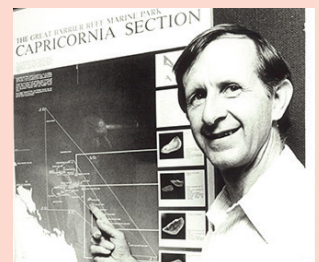
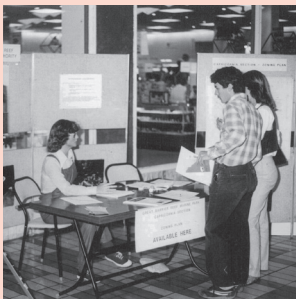
Together they are the eyes and ears on the Reef, at sea, in the air and on the islands, protecting an area that is bigger than Italy and includes the most distant reaches of the World Heritage Area.

Saving vulnerable turtles and seabirds, restoring tourism infrastructure post-cyclones, monitoring crown-of-thorns starfish outbreaks and ensuring zoning rules are followed are just a few of the achievements of this unique program.

Dedicated field officers and vessels are essential for protecting reefs and islands that are home to iconic plants, animals, habitats and rich cultural heritage.

Compliance patrols plays a vital role in protecting the Reef, with illegal fishing remaining one of the highest direct risks to the World Heritage Area. Through the fleet of 20 vessels, the program has the ability to travel at high speed, operate in offshore areas, and carry out night operations. A second 24-metre long-range vessel, the Reef Resilience, will soon expand patrol and incident response capacities, particularly in the southern part of the Reef.

With 40 years of experience, productive partnerships and sustainable resourcing; the Reef Joint Field Management Program is well-placed to continue to deliver this crucial and far-reaching work over the coming years to protect the iconic Great Barrier Reef World Heritage Area, for this generation and generations to come.



Program Area 3

Educating and fostering stewardship to enhance protection of the Reef

The Authority implements a wide range of education and stewardship programs across the Reef catchment and beyond. These include Reef Guardians, Local Marine Advisory Committees, industry training and the management and operation of the national education centre, Reef HQ Aquarium.

Through these programs, the Authority provides technical expertise and advice to its stakeholders including local

government, volunteer groups, schools, tourism operators, fishers, natural resource management bodies and industry.

A three-year overarching strategic communications and engagement strategy aims to ensure the Authority is a trusted, authoritative voice for the Reef that inspires and enables people to take action to ensure a healthy Reef for future generations.

Table 6: Summary of performance results for Program Area 3

Performance criterion	2018–19 Target	2018–19 Actual
The Great Barrier Reef Marine Park Authority, its partners and the public improve stewardship of the Reef through their commitment to, and adoption of, sustainable behaviours and best practices relevant to the Reef.	Reef HQ exhibitions, public and community education activities improve awareness, attitudes and aspirations.	ACHIEVED
	Stewardship partnerships, networks and programs deliver outcomes informed by and consistent with Authority positions.	ACHIEVED

Criterion source: Performance indicators are recorded in the Authority's chapter in the Department of the Environment and Energy's 2018–19 Portfolio Budget Statements p. 246 and in the Authority's corporate plan for 2018–19 p. 19.



More than 250 community members attended the release of two turtles rehabilitated at the Reef HQ Turtle Hospital

Results against performance criterion

Education: learning, industry and community education activities

The daily program of educational talks and tours facilitated at Reef HQ Aquarium delivers key messages about the values and threats to the sustainable future of the Marine Park and World Heritage Area, and the actions that people can take to help protect the region. More than 83,000 local, regional, national and international visitors participated in the daily program of educational talks and tours (or 65 per cent of the total visitor number).

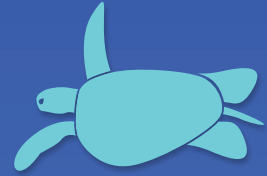
The Reef HQ Volunteers Association continues to support the operation of Reef HQ Aquarium, providing volunteers to assist with the delivery of educational talks and tours. In 2018–19, 20 new volunteers were recruited to the



128,387
VISITORS
CAME THROUGH
OUR DOORS



reefHQ
GREAT BARRIER REEF
AQUARIUM



Cared for
249 marine turtles
since opening



> 12,700
ACTIVE MEMBERS



24 selling agents
were engaged



These video
conferences reached
48 LOCATIONS
NATIONALLY &
INTERNATIONALLY

2500
PEOPLE
CONNECTED
THROUGH
ABOVE &
BELOW
WATER
VIDEO CONFERENCES

More than
83,700
people attended our
**talks &
tours**



Total power
generated =
1.6
Gigawatt hours

First leopard shark
birth in 3 years
occured by parthenogenesis

REEF HQ
HAS
PRODUCED
104,400 kWh,
OF SOLAR
ENERGY THIS
YEAR



153 NEW SOLAR
PANELS
HAVE BEEN INSTALLED
THIS YEAR

CO₂ = 1726 tonnes
prevention



9
CRUISE SHIPS
visited



Public release
of turtles
NAT & ARVO
had more than
250 people
see them off



REEF BY NIGHT
has hosted upwards
3000+ PEOPLE

More than
1000 NEW FISH
were added to our aquariums

NERVOUS WHALER SHARKS
were introduced to the aquarium,
increasing the

TOTAL SPECIES OF SHARKS
TO SIX



Captive born
**OLIVE SEA
SNAKES**
turned
1 YEAR OLD

Facebook
reach was more than
1,500,000



125,271
Facebook
engagements



52 APPOINTMENTS
were made with the
Australian Tourism
Exchange



4.6 ★★★★★



4.5 ★★★★★

EXPERIENCEOZ

4.7 ★★★★★

Google

4.4 ★★★★★

program, taking the total number of active volunteers to 109 who contributed more than 11,800 hours of services to the aquarium. Reef HQ Aquarium volunteers have collectively contributed more than 431,300 hours of service since the aquarium first opened in 1987.

Visitor satisfaction surveys indicated that 77 per cent of visitors have an improved understanding of Reef issues because of their visit to Reef HQ Aquarium and 74 per cent indicated they had a better understanding of how they can help protect the Reef.

Formal education programs (foundational to tertiary) were delivered to 5500 students and teachers from more than 150 schools at Reef HQ Aquarium. These programs align with the Australian curriculum and raise student awareness and knowledge of the Reef through an enquiry approach to learning. During 2018–19, 92 per cent of teachers indicated that Reef education programs aligned well with the curriculum and achieved their teaching and learning requirements.

The Authority's education team hosted around 60 Aboriginal and Torres Strait Islander students undertaking James Cook University's Aboriginal and Torres Strait Islander in Marine Science (ATSIMS) program. The high school students and 30 program partners undertook a range of program activities with a science, technology, engineering and mathematics focus. This is the fourth consecutive year that Reef HQ Aquarium has supported this program. The learning was two-way, with the Reef education team benefiting from knowledge shared by students about Traditional Owner names for reef animals. The Authority has supported the ATSIMS program since its inception in 2013, and its continued involvement links to actions identified in the Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park. The ATSIMS program aims to bolster the interest, experience and hands-on skills that Aboriginal and Torres Strait Islander youths need to initiate and succeed in a marine science career.

The Authority's outreach education (virtual fieldtrip) program, Reef Videoconferencing, was used to deliver Reef education to 48 schools and events around Australia and the world, reaching over 2500 participants. Highlights included:

- delivering 14 Reef education programs into South Korean schools, a continuing legacy resulting from the Authority's support of Australia's presence at the Yeosu Expo 2012, where the theme was 'The Living Ocean and Coast'
- participating in International Year of the Reef 2018 celebrations involving Reef Guardian Councils and

Schools in the Southern Great Barrier Reef Region (Yeppoon, Rockhampton, Bundaberg and Gladstone)

- delivering a keynote presentation at the Australian Association of Environmental Education Conference 2019
- delivering a keynote presentation at the Australian Independent Schools Geography Teachers Conference 2019
- involving 200 students from Reef Guardian Schools across Queensland in World Ocean's Day 2019 celebrations.

The Reef Videoconferencing program received a Pinnacle Award from the United States of America's Centre of Interactive Learning Collaboration in recognition of the quality of educational content and exceptional skill in program delivery.

Reef Videoconferencing has delivered Reef education programs to over 390 international locations spanning 14 countries, and to 415 locations within Australia (Figure 14).

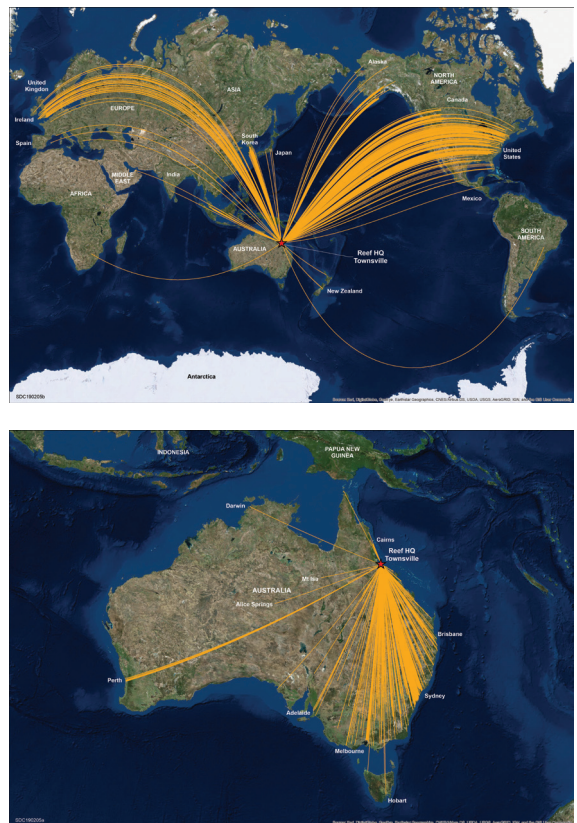
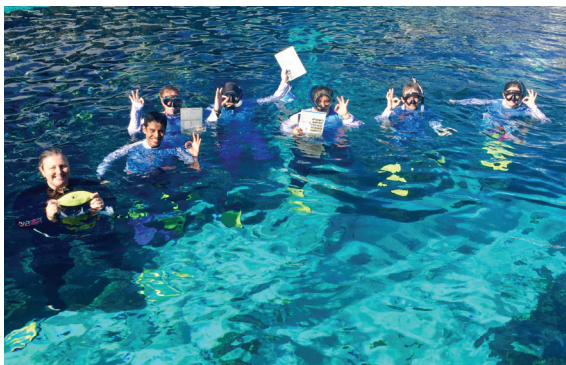


Figure 14: Reef Videoconferencing has reached more than 390 international and 415 Australian locations

Reef HQ Aquarium continues to be an integral contributor to Townsville and North Queensland's strategic positioning as a global destination of excellence for faculty-led study abroad programs (known as EduTourism programs). The Authority's education team delivered specialised programs to more than 370 students from the United States of America, Japan and Singapore. More than 220 participants received in-water training during the Authority's Eye on the Reef Rapid Monitoring Program using Reef HQ Aquarium's coral reef exhibition, building capacity in students to contribute to reef health monitoring through citizen science.

ReefED speciality – teacher professional development

Reef Education staff facilitated in-water training at Reef HQ Aquarium as part of ReefED Speciality – Teacher Professional Development workshop



Ten teachers from Reef Guardian Schools attended a two-day professional development workshop at Reef HQ Aquarium to increase their knowledge and awareness of how the Marine Park is managed, and to strengthen their capacity to use and facilitate Eye on the Reef methodology training with their students. Eye on the Reef is a reef monitoring and assessment program that enables anyone who visits the Reef to contribute to its long-term protection by collecting valuable information about reef health, marine animals and incidents.

The outcomes of this professional development were two-fold. Teachers felt more confident in training students to conduct reef health assessments and there was increased monitoring of the Reef by students as part of their formal education program.

The professional development workshop received high commendations from participating teachers as it supports core teaching and learning requirements identified in the Queensland senior marine science syllabus.

Master Reef Guides

The Master Reef Guide Program was developed through a partnership with the Authority, Tourism and Events Queensland and the Association of Marine Park Tourism Operators.

The program's vision is 'Master Reef Guides will be recognised as the world's leading reef guides, interpreters and storytellers sharing the wonders of the Great Barrier Reef World Heritage Area through engaging, entertaining and educational experiences that exceed visitor expectations'.

This was achieved by equipping marine tourism industry staff with the knowledge and skills to deliver world-class interpretation and guiding via a continuous learning development cycle. This included a comprehensive online training course, intensive and immersive field schools, professional networking and knowledge sharing opportunities and leadership development masterclasses.

In February 2019, 13 industry professionals from Authority-recognised high standard tourism operations graduated as the inaugural Master Reef Guide cohort. A second group of 13 professionals graduated in March 2019.



The Master Reef Guides program has seen 26 graduates since its launch in February 2019 © Pablo Cogollos

Reef Discovery Course

The Authority developed a comprehensive online training course, Reef Discovery Course, which summarises the A to Z of Marine Park biology, ecology, geology, heritage, management and interpretation in a condensed format. The 10 modules developed will continue to be updated to remain contemporary.



The Reef Discovery Course provides a comprehensive online training course about the Reef

Stewardship: empowering and inspiring others to change behaviours

The Social and Economic Long-term Monitoring Program (SELTMP) 2019 report on changes within the resident population between 2013 and 2017 showed that the ratings for indicators of aspirations and stewardship were significantly higher in 2017 than they were in 2013. For example, across the sample size, residents gave higher ratings for their sense of responsibility to protect the Reef, their willingness to do more to protect the Reef and their willingness to learn more about the condition of the Reef. It should be noted the SELTMP data shows the self-perceptions of survey respondents and does not provide empirical data on actual activities.

Future Leaders Eco Challenges, Reef Guardian Schools

The Reef Guardian Schools Program facilitates Future Leaders Eco Challenges annually. This series of stewardship workshops held across the Reef catchment is designed to empower students, teachers and communities by providing them with new skills and connecting them to the bigger picture of Reef protection. Teachers also obtain professional development hours via capacity building activities delivered at these events.

Through various Future Leaders Eco Challenge activities, students and teachers learned key principles in becoming Reef stewards:

- **Care** and respect for the Reef, its catchment and community
- **Learn** and improve
- **Act** to minimise environmental impacts and conserve resources
- **Share** knowledge and collaborate.

The 2018 theme, 'International Year of the Reef', aimed to strengthen awareness regarding the value of coral reefs worldwide and the threats these reefs face.

The 2019 theme was 'Protect your Patch' focusing on how the small acts of many people make a big difference, as well as how we can all think global while acting local.

Nine Future Leaders Eco Challenges were facilitated within the Reef catchment involving:

- 63 Reef Guardian Schools
- 505 students
- 74 teachers
- 49 partner organisations.

During the 2019 Future Leaders Eco Challenges, the Reef Guardian Schools team aimed to foster stronger partnerships with Traditional Owners. Traditional Owners provided a Welcome to Country at eight of the nine events and shared with students how they have protected their sea country for thousands of years, and continue to do so.

Future Leaders Eco Challenge 2018

 **13**
EVENTS

 **55**
Partners - local councils and advisory committees, Indigenous rangers, volunteers and environmental groups

CARE

113 schools 

LEARN

Cooktown

Douglas

Cairns

Cassowary Coast

Ingham & Cardwell

Townsville

Burdekin

Bowen

Whitsunday

Mackay

Rockhampton

Gladstone

Bundaberg



1,294
Students attended


148
Teachers attended


27,114
Students reached


1,662
Teachers reached

ACT

 **23** Actions - marine debris clean-ups, revegetation, waste audits, water quality and biodiversity investigations

 **102,100**
People reached through traditional media

SHARE


Australian Government
Great Barrier Reef
Marine Park Authority

reef guardians

Digital communications highlights 2018–19

Social media channels – Great Barrier Reef Marine Park Authority



12M

Impressions

Number of times content is displayed

Impressions

Facebook 6,959,424

Twitter 709,817



393.9K

Engagement

Number of interactions users have with the content

Instagram 4,037,466

LinkedIn 306,640



2,588

Posts

Number of posts to all social media platforms

Posts per channels

Facebook 463

Twitter 1,364



129K

Followers

Numbers of followers for all channels combined

Instagram 517

LinkedIn 240

Social media channels – Reef HQ Aquarium



2.7M

Impressions

Number of times content is displayed



24.2K

Engagement

Number of interactions users have with the content



164

Posts

Number of posts to all social media platforms



41K

Followers

Numbers of followers for all channels combined

Engagement – Great Barrier Reef Marine Park Authority



393,896

Social media



19,932

Followers gained



657,245

Website impressions

Engagement – Reef HQ Aquarium



24,200

Facebook



1,386

Followers gained



84,732

Website impressions

Website – Great Barrier Reef Marine Park Authority

455,560 Users

The number of users who access our website over the year

Female

64.31%

Male

45.69%

Engagement

On average users looked at **2.04 pages** and stayed **2 minutes and 25 seconds**

Website – Reef HQ Aquarium

61,062 Users

The number of users who access our website over the year

Female

67.58%

Male

34.42%

Engagement

On average users looked at **1.39 pages** and stayed **1 minute 43 seconds**

Reef Guardian Councils Program

The 18 Reef Guardian Councils continued to undertake a variety of environmental initiatives in their local government areas that contribute to building the resilience of the Reef. These actions included:

- water management: waterways rehabilitation, water monitoring, urban stormwater treatment, and wastewater and trade waste treatment
- waste management: waste avoidance, waste reuse and recycling
- land management: vegetation and pest management, resource assessment, erosion control, and land planning and management
- climate change: planning and policy, energy and resource efficiency, and community education
- community: education, capacity building and developing partnerships.

Changeology workshops

Changeology is a knowledge base about the psychology of behavioural change that draws from the diffusion of innovations, risk perception, social learning theory, self-determination theory and social psychology. The Authority provided five changeology workshops in regional centres across the Reef catchment, which were strategically focused on building skills and capacity to influence community behaviours within stakeholders who impact on the Reef catchment and the Reef.

The workshops saw 80 participants from a diverse range of stakeholder groups commit to caring for the Reef, including local government staff and councillors, Local Marine Advisory Committee members, fishers, teachers and members of the Reef tourism industry.

Reef Guardian community and stewardship grants

The Reef Guardian Community and Stewardship Grants are an investment in 'empowering people to be part of the solution,' a key strategy in the Great Barrier Reef blueprint for resilience. They provide an opportunity for Reef Guardians, Local Marine Advisory Committees, Reef Traditional Owner groups, researchers and the wider community to be supported in their efforts to positively influence the current and future values of the Reef.

The 25 projects funded by the first round of the Reef Guardian Community and Stewardship Grants were

delivered during the 2018–19 financial year. These small capacity building grants were designed to form partnerships and fund on-ground action in communities. Projects included island clean-ups, reef restoration projects, International Year of the Reef community events, stormwater drain clean-ups and community Reef monitoring.

The Reef Guardian Grant Guidelines were reviewed, and updated in line with the Commonwealth Grants Rules and Guidelines, to ensure consistency between Commonwealth entity grant programs. The revision presented a new opportunity, Reef Guardian Sea Country Grants. This funding aims to support Aboriginal and Torres Strait Islander land and sea management organisations to deliver small sea country and heritage management projects — keeping Indigenous heritage values of the Marine Park strong, safe and healthy. The aim is to focus on projects that:

- provide resources and experiences that build Aboriginal and Torres Strait Islander heritage knowledge about the Reef, including through identification, mapping, intergenerational sharing and promotion
- recognise and foster leadership in sea country management, including skills and leadership development
- encourage and support action to provide on-ground sea country conservation and protection, and to influence others to do the same
- build networks and facilitate partnerships to build more effective and efficient stewardship of Aboriginal and Torres Strait Islander heritage values.

As at 30 June 2019, the revised Reef Guardian Grant Guidelines were being prepared for Ministerial approval.

High Standard Tourism Operator program

The Authority is committed to ensuring improved conservation outcomes in the Marine Park through the High Standard Tourism Operator program. The program was established in 2004 and recognises tourism operators as being high standard when they achieve independent (and voluntary) eco certification through either Ecotourism Australia or EarthCheck. At 30 June 2019, 65 operators were recognised as high standard. High Standard Tourism Operators voluntarily operate to a higher standard than required by legislation as part of their commitment to the ecologically sustainable use of the Marine Park. These operators are independently certified as meeting best practice standards for the key areas of protection, presentation and partnership.

The Authority held tourism operator workshops in Port Douglas, Cairns and the Whitsundays to provide information and advice on:

- what it means to operate in the Marine Park
- important changes to the way permissions are managed and how this will affect permitted tourism operators
- the new Permits Online portal to help manage applications and save time
- tools to communicate responsible Reef practices.

The Authority produces a comprehensive publication available to tourism operators, Responsible Reef practices for tourism operators in the Great Barrier Reef Marine Park, which recommends the best environmental practices for more than 30 activities commonly undertaken in the Marine Park. A set of 15 visual icons — based on responsible Reef practices — were also developed in collaboration with industry to enhance education and awareness among non-English speaking visitors to the Marine Park.



Icons were developed to promote responsible Reef practices among non-English speaking visitors

Eye on the Reef

Eye on the Reef is a reef monitoring and assessment program run by the Authority. The program enables anyone who visits the Reef to contribute to its long-term protection by collecting valuable information about Reef health, marine animals and incidents, including sightings of crown-of-thorns starfish and charismatic mega-fauna such as whale sharks.

Eye on the Reef brings together the following assessment and monitoring programs:

- **Sightings Network:** an Eye on the Reef smartphone app enables any Marine Park user to access Marine Park zoning in real-time while out on the water, and to contribute to management by reporting interesting or unusual sightings. These observations and images feed straight into the Eye on the Reef data management system, which helps the Authority to build knowledge about species diversity, abundance, habitat and range.
- **Rapid Monitoring:** enables Reef users and tourists to be more engaged in Reef reporting and protection. Core Reef health indicators are reported by people from locations that may not be regularly visited. A number of High Standard Tourism Operators now offer the Rapid Monitoring program to their guests.
- **Tourism Weekly Monitoring:** tourism operators carry out weekly observations of specific sites, providing invaluable data. This program provides a platform for tourism operators to understand their sites and actively contribute to the stewardship and protection of their sites.
- **Reef Health and Impact Surveys:** a robust and rapid method for providing a snapshot of Reef health at any time on any reef. Used by managers, researchers and the crown-of-thorns starfish program, it is used to assess impacts of cyclones, bleaching, disease and predation.

The Eye on the Reef program and its associated data management and reporting system currently stores 43,583 surveys of reef health and 19,869 records of protected species and significant event sightings. Over 600 people have been trained in Eye on the Reef methods. In 2018–19, more than 5211 surveys of reef health and almost 2590 sightings of protected species and significant events were received. Eighteen tourism operators are contributing data to the program.



More than 50 tourism workers were trained across three in-water Eye on the Reef training days © Commonwealth of Australia (GBRMPA)

Eye on the Reef workshops were held in late 2018, with 41 participants in the far northern region, 38 in the central region and 20 in the southern region. The Authority also conducted three in-water training days for tourism staff with more than 50 participants trained.

Sustainable fishing

The Reef supports a range of fishing activities targeting a variety of species including fishes, sharks, crabs and prawns. Fishing is the largest extractive use of the Great Barrier Reef Region (the Region) and recreational fishing is one of the most popular activities on the Reef.

The Authority aims to ensure understanding of and compliance with the management regimes in the Region through public information and education programs, and the adoption of satellite-based vessel monitoring systems.

The Reef Guardian Fishers Program involves 26 fishing operations from Bundaberg to Cooktown and encompasses most commercial fishing activity occurring within the Marine Park. Four new operations were successfully assessed during the reporting period and two left the program (both for personal reasons). Eleven Reef Guardian Fishers are represented in the fisheries working groups established by Queensland to develop harvest strategies critical to the implementation of the Queensland Sustainable Fisheries Strategy: 2017–2027. Their input has helped the Authority successfully influence the implementation of the strategy, enabling ecologically sustainable fishing and the need to reduce risk within the Marine Park to be openly recognised and discussed among stakeholders.

The Authority continued to work collaboratively with key recreational fishing groups and Reef Guardian Councils in Rockhampton, Mackay and Cairns to develop and implement stewardship-based codes of practice for recreational fishing supported by citizen science-based monitoring. The Rockhampton recreational fishing voluntary code-of-practice has been strengthened by a sign-on pledge, first used in the Reef Guardian Fisher Program, to honour the code. At 30 June 2019, more than 500 fishers had committed to the pledge. The codes are also working to increase sustainable regional tourism opportunities.

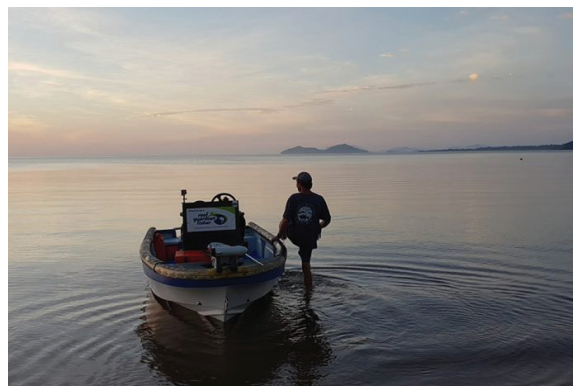
Fishery working groups convened multiple times for the coral reef fin fish, trawl, crab, east coast inshore fin fish, rocky reef, tropical rock lobster, sea cucumber and marine aquarium fish and coral fisheries. The Authority's input and influence were well reflected in communiques and

the development of draft harvest strategies consistent with the Queensland Sustainable Fisheries Strategy.

The Authority took part in working groups on sustainability issues related to shark and saucer scallop harvest and undertook a workshop to provide advice on difficult bycatch issues relevant to species of conservation concern, including marine mammals, in the large mesh gillnet component of the east coast inshore fin fish fishery. Involvement in these working groups, plus Fisheries Research and Development Corporation activities, influenced the establishment of appropriate monitoring and research programs, and the ongoing development of fishery-specific ecological risk assessments.

Work conducted with Fisheries Queensland monitoring and research staff addressed recognised gaps in RIMReP and helped bring research streams together, promoting information sharing and complementing work with citizen science, such as Info-fish.

The Authority contributed to legislative development and Fisheries Act 1994 amendments necessary to enable effective implementation of the Queensland Sustainable Fisheries Strategy including strengthened enforcement provisions.



The Reef Guardian Fishers Program involves 26 fishing operations from Bundaberg to Cooktown, photograph: Chris Bolton Fishing

Local Marine Advisory Committees

For more than 20 years, the Authority has received advice from voluntary, community-based Local Marine Advisory Committees. These committees provide a forum for Reef catchment communities between Cape York and Bundaberg to discuss local issues,

provide advice to managers and encourage their communities to take action to improve Reef health.

A new three-year term began in July 2018. A proactive membership drive resulted in 176 people nominating for membership across 12 committees. Since then, an additional 23 people were endorsed as members.

The Authority hosted a two-day meeting involving the committee chairs in October 2018, providing an opportunity for senior staff to meet with the community representatives and discuss issues. Updates were provided on Authority priorities and the many local Reef protection activities being undertaken by the committees. It also clarified the roles and responsibilities of the committees and provided training and skills to the attendees.

In February 2019, the Great Barrier Reef Foundation worked with the committees to provide Local Action Community Reef Protection Grants. Each committee workshoped local threats to the Reef, potential projects and partners to address the threats, and was allowed to endorse a project in their local area up to the value of \$15,000. Eleven grants were allocated and the Local Marine Advisory Committees will be working with partners to deliver these projects.

Regional engagement

One million residents live in the Reef catchment, an area of more than 400,000 square kilometres stretching from northern Cape York to Bundaberg. Regional engagement officers based in Cairns, Mackay and Rockhampton service these communities with a range of programs including the Reef Guardian stewardship program and Local Marine Advisory Committees. The officers are a local point of contact for Reef stakeholders and the general public. During 2018–19 they directly engaged with more than 11,800 stakeholders across 92 events.

Reflecting corporate priorities, the main themes for the year were encouraging stewardship activities that benefit the Reef and promoting compliance with Marine Park zoning.

Regional staff organised Reef Guardian events and attended community shows and festivals to promote 2018 International Year of the Reef as well as stewardship activities that help to protect the Reef. Information about Reef health, management actions and partnerships were also prominent in the messaging delivered at these events.

In support of the 'Protect your Patch' campaign promoting zoning compliance, regional officers attended fishing expos, competitions and trade shows

to educate recreational fishers about the proven benefits of zoning, the risks of non-compliance and the importance of reporting suspicious incidents.



Regional officers based in Cairns, Mackay and Rockhampton work with communities with a range of Reef stewardship programs

Regional officers engaged with stakeholders at meetings to increase the Authority's outreach in catchment communities and explore opportunities for collaboration.

From January to June 2019, regional engagement officers participated in 107 meetings with Reef stakeholders including government partners, non-government organisations and industry groups.

The regional officers also serviced a network of more than 200 businesses, government agencies and visitor information centres that stock information products provided by the Authority. These community access points (CAPs) are an important mechanism to connect with local communities, especially Reef users.

During 2018–19, engagement with CAPs followed a new approach, which prioritised the effectiveness of each CAP in terms of its accessibility, primary Reef stakeholders and communication capacity.

This strategy allowed officers to prioritise highly accessible and influential CAPs for more frequent engagement, and to deliver tailored education and messages based on the stakeholders of each CAP.

During 2018–19, regional officers engaged with CAPs on 549 occasions through face-to-face engagement, telephone and digital communications. Messaging and education supporting zoning compliance and the 'Protect your Patch' campaign were the main focus of engagement.

During 2018–19, the Authority distributed more than 66,800 zoning maps and almost 15,000 associated materials to help marine parks users comply with zoning rules and permitted activities. These were supplied to recreational users and CAPs.

Analysis of performance against purpose

Education

Reef HQ Aquarium visitation and revenue continued to trend downward while maintenance costs increased due to the facility's age. After 32 years of operation in a harsh tropical climate, Reef HQ Aquarium is in need of refurbishment and increasing maintenance costs are drawing resources away from refreshing exhibits and enhancing visitor experiences.

While the education program participation was tracking as predicted during the second half of 2018, the extreme weather that saw much of Townsville and North Queensland flooded in February 2019 impacted many schools and their associated communities. This resulted in an overall reduction in visits and school participation in Reef HQ Aquarium's education programs.

Stewardship

The Authority completed a review of the Reef Guardian Schools Program to identify active and inactive schools. To optimise program delivery, the scope of the Reef Guardian Schools Program now focuses on schools within the Reef catchment between Bundaberg and Cooktown. Schools from outside the catchment (north of Cooktown and south of Bundaberg) were encouraged to continue their efforts in environmental sustainability.

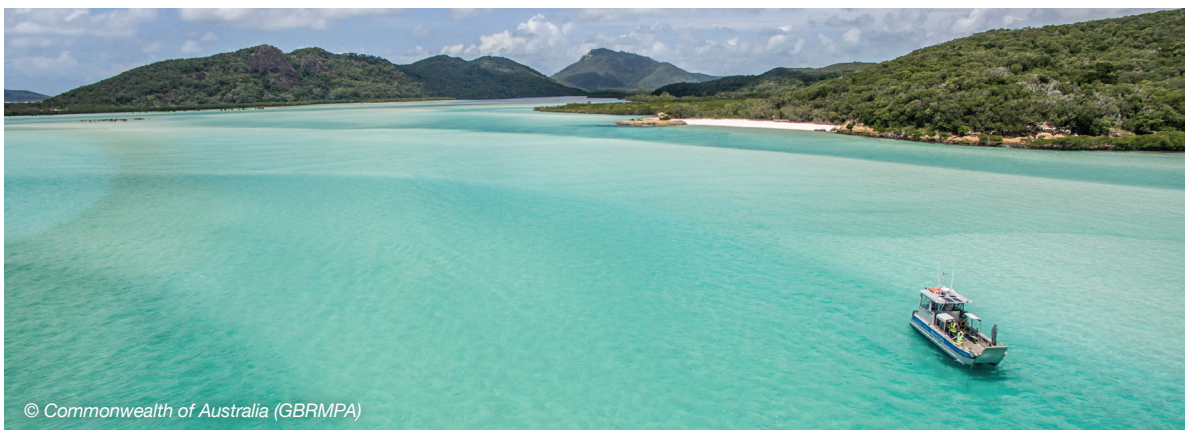
Eight new schools joined the Reef Guardian Schools Program during 2018–19, bringing the total number of Reef Guardian Schools to 280 involving 117,214 students and 7912 teachers.

The Reef Guardian Councils Program will transition to a decentralised, regionally-focused coordination model in 2019–20. This approach will enable more regular engagement with the 18 existing Reef Guardian Councils and strengthen partnership opportunities in line with priority initiatives identified in the Great Barrier Reef blueprint for resilience. For example, delivering on-ground actions to enhance resilience, empowering people to be part of the solution and fostering change.

The marine tourism industry is a key partner in protecting and managing the Reef. Tourism operators help enhance visitor experiences of the Reef and play an important role in protecting the renowned biodiversity that supports their industry.

The expert knowledge and advice provided through the Authority's involvement in Queensland Sustainable Fisheries Strategy working groups resulted in positive outcomes for the management of ecologically sustainable fishing within the Marine Park. In particular, the inclusion in the strategy of sustainable catch limits of 60 per cent unfished biomass by 2027 to build resilience and the development of harvest strategies for all Queensland fisheries, starting with the trawl, east coast inshore, crab and coral reef line fisheries.

The important engagement work entered into as part of the sustainable fishing work program has ensured that fishing-related risks within the Marine Park and the Authority's position on these risks are considered in the implementation and ongoing review of Queensland's Sustainable Fisheries Strategy: 2017–2027.



Case study: International Year of the Reef 2018

International Year of the Reef 2018 provided a global platform to raise awareness of the value of coral reefs, and in particular for the Authority, the significance of the Great Barrier Reef.

To celebrate, motivate and educate people about coral reefs and the threats they face the Authority hosted or participated in more than 80 community events across the Reef catchment and developed a range of branded supporting materials and resources.

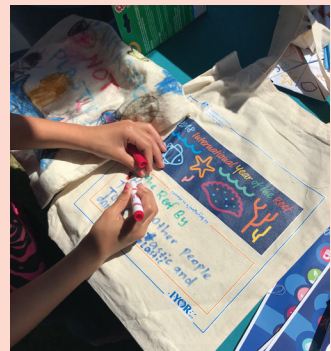
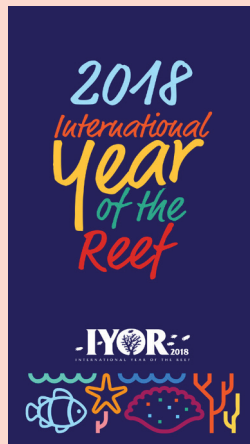
Key messages were themed around how we can all contribute to helping keep the Reef great, how local, regional and global actions can help the Reef, and celebrating the fantastic work already underway to ensure a resilient Reef.

Communities were encouraged to get involved by taking environmental actions at home, work and school to help reduce the effect of climate change on the Reef. This sparked conversations about how people everywhere can contribute to environmental sustainability by pledging their commitment to #LoveTheReef through simple changes in behaviour.

A showcase event, and first for the region, saw Reef HQ Aquarium, the national education centre for the Reef, link to communities in the southern Reef catchment via a live video stream on 10 July. A crowd of more than 200 students and community members across Bundaberg, Rockhampton, Yeppoon and Gladstone embraced the opportunity to learn about coral reefs and chat directly with a diver from inside the aquarium.

Another key activity in the spirit of International Year of the Reef was a Pecha Kucha evening hosted by the Authority in Townsville. More than 150 audience members heard from eight speakers on topics including Reef science, research, art and conservation. The variety of presentations highlighted the Reef's broad reach and influence across the community.

These and more activities celebrating International Year of the Reef helped to create unity and focus, and highlight the importance of working together to secure the future of our Reef and other coral reefs around the world.



Program Area 4

Enhancing reef resilience through continuous improvement and new initiatives across all aspects of management

In addition to its strategic planning for the Reef, the Authority has a history of undertaking significant interventions and other activities to enhance Reef resilience, including implementing the Crown-of-thorns Starfish Control Program, island conservation projects and the Douglas Shoal Environmental Remediation Project. These actions highlight the Authority's responsiveness in adapting its management approach to address new threats and incidents that affect the resilience of the Reef.

In response to coral bleaching events, coral disease and severe weather events, the Authority revisited

and adjusted its strategic plans for managing the Reef, with an increased emphasis on developing, implementing and enabling interventions to build the Reef's resilience in the face of climate change.

The Authority's Great Barrier Reef blueprint for resilience signalled a new direction for managing the Marine Park from 2017. It outlines 10 initiatives focused on actions delivering maximum benefits for Reef resilience and builds on existing management arrangements, such as crown-of-thorns starfish control and fishing compliance, to protect the Reef.

Table 7: Summary of performance results for Program Area 4

Performance criterion	2018–19 Target	2018–19 Actual
Incident responses and interventions by the Authority and partners improve Reef health, and enhance future knowledge and capability.	Incident response is effective and efficient, and mitigates damage to the Reef.	ACHIEVED
	Stakeholders and partners are aware of and understand future intervention priorities and locations.	IN PROGRESS
	Management activities and priority conservation actions are delivered on budget, provide the intended impact and inform future activities.	IN PROGRESS
	Capability is developed to implement effective new approaches to conservation.	ACHIEVED

Criterion source: Performance indicators are recorded in the Authority's chapter in the Department of the Environment and Energy's 2018–19 Portfolio Budget Statements p. 246 and in the Authority's corporate plan for 2018–19 p. 21.

Results against performance criterion

Reef incident response framework

The Reef Joint Field Management Program — a partnership between the Australian and Queensland governments — responds to maritime and environmental incidents that pose a threat to the World Heritage Area in collaboration with other responsible agencies. Incidents include ship and smaller vessel groundings and sinkings, pollution spills, coral bleaching, marine pest incursions, stranded marine animals and severe weather events, such as cyclones and flooding.

The program assessed 89 maritime events with the potential to cause environmental harm. The events included 36 vessel groundings, 16 sinkings and nine spills of substances, including fuel, oil and liquid waste. A risk assessment was undertaken for all maritime events notified to the program with in-field response undertaken for 18 incidents, including seven site assessments of damage.

Three official joint Commonwealth–Queensland 'order to remove notices' were issued to vessel owners for vessels that had run aground or sunk and posed a significant threat to the World Heritage Area. These notices were issued at no cost to the Authority.

Ten staff undertook training in site assessment of damage to learn streamlined in-field techniques for more consistent site assessment and reporting from vessel groundings. This enhanced the program's capacity to complete site assessments of damage quickly and efficiently following maritime events.

The Authority conducted its annual pre summer workshop to assess climate related risks to the Reef in collaboration with leading marine scientists, researchers and technical experts from around Australia and overseas.

Workshop participants reviewed the previous 2017–18 summer conditions, considered climate outlooks for the 2018–19 summer, assessed the risks to the Reef for the 2018–19 summer and discussed monitoring activities needed.



Damage mitigation and site rehabilitation is delivered through the Reef incident response framework

During the high risk months between November and April, the Authority closely tracked environmental and reef health conditions by monitoring weather forecasts and models; keeping stakeholders up-to-date through reef health reports. Weekly updates were prepared and circulated within the Authority and partner agencies, with weekly website content and video updates.

Priority intervention actions

The Authority has supported the increase in reef restoration and adaptation projects taking place in the Great Barrier Reef. During 2018–19, the Authority engaged with reef scientists and research organisations to explore proposed solutions to help preserve and restore the Reef. This included partnering in the Reef Restoration and Adaptation Program (RRAP), a multi-phase program bringing together more than 150 of Australia's leading experts to inform

planning and prioritising of reef restoration measures. The Authority played a key role in ensuring the risks and benefits of intervention projects that may be proposed, such as geo-engineering actions, introduction of artificial structures and stabilisation, and reproduction and recruitment activities, are understood and that any proposed activities fall within legislative and regulatory guidelines.

The Authority has continued its leadership in identifying a network of resilient reefs, an initiative to determine reefs that are most likely to remain resilient as disturbances become more severe and frequent. The new approach looks at areas that have relatively low exposure to impacts, and are likely to recover rapidly after impacts. These reefs are predicted to make relatively higher contributions to the coral larval supply, and drive recovery of the ecosystem as a whole.

The project has developed tools that explore and visualise cumulative exposure modelling of cyclones, coral bleaching, flood plumes, and crown-of-thorns starfish predation to identify priority reefs for the resilience network.

Priority conservation actions

The Reef Joint Field Management Program undertook 1901 in-water Reef Health and Impact Surveys across 187 reefs to assess the health of the Reef, including 1356 associated with crown-of-thorns starfish surveillance.

These surveys produce a Reef-wide picture of the condition of the Reef and informed the situational awareness of environmental and reef health conditions reporting. The program also undertook subtidal seagrass monitoring at four sites — at Newry, Hinchinbrook and Flinders islands, and Tongue bay, with Bathurst and Lloyd bay sites unable to be sampled due to bad weather. This provided a broad geographical assessment of seagrass condition across the World Heritage Area to contribute to the Authority's Marine Monitoring Program.

There were 8070 individual broadscale manta tows — where a snorkeller is towed behind a vessel to make direct observations of the reef — undertaken across 106 reefs, surveying around 1577 kilometres of the Reef to help guide crown-of-thorns starfish control activities.

The program conducted 224 bird surveys at 154 different locations across the World Heritage Area. There were 100 bird species observed, of which 19 species were breeding.

As at 30 June 2019, 100 per cent of public moorings and 98 per cent of reef protection markers have been

inspected to ensure they are safe for use. The installation of 50 new public moorings and 56 new reef protection markers expanded the World Heritage Area's reef protection program to 272 public moorings and 270 reef protection markers to protect coral and seagrass habitats. The mooring and Reef protection expansion was funded through the Queensland Government and Commonwealth Reef Trust.



Coral larvae reseeding research (Southern Cross University) at Vlasoff Reef, Port Douglas region © Commonwealth of Australia (GBRMPA)

Capability development

The Authority partnered or enabled a number of restoration projects that trialled new technologies and mobilised community efforts to help reefs better withstand and recover from disturbances. These included:

- Scaled-up field trials at Moore and Vlasoff reefs in November–December 2018, involving collected coral larvae being reared in floating pools and then released to enhance coral growth. The trials, aimed at increasing the survivorship of settled corals, included the use of an underwater autonomous vehicle known as a 'LarvalBot' to disperse coral larvae. This project is a partnership between Southern Cross University, the Queensland University of Technology, the Authority and the Great Barrier Reef Foundation.
- Trials of coral spawn slick harvesting on reefs around Heron Island in November–December 2018. Spotter aircraft located slicks and directed research vessels, with these vessels then deploying floating booms to hold the slicks while larvae were pumped into vessel holding tanks. The health of the coral larvae being held in the tanks was measured to determine the potential for transporting healthy larvae to target reefs.

- Continued research into the effect of temperature and water movement on coral through the Reef Havens project. The trial initially proposed localised pumping of deeper, cooler water onto corals to reduce bleaching stress. The project now seeks to develop a highly detailed profile of water temperature and currents within a specific reef complex to determine whether creating artificial water movement can reduce the risk of bleaching.
- Testing the viability of using 'reef bags' to consolidate coral rubble and provide habitat in areas impacted by tropical cyclones. Six bags of unconsolidated coral rubble were successfully deposited at Hook Island fringing reef and Bait Reef to test deployment across different habitats. While there were challenges associated with filling the bags, monitoring indicates they are now covered with benthic growth and fish are using them for habitat and cover.
- Continued work on the Reef Joint Field Management Program's macroalgae removal project to test the benefits of removing macroalgae from fringing reef at Magnetic Island. Previous trials were upscaled resulting in the removal of more than 850 kilograms of macroalgae from three sites in Florence Bay, Magnetic Island. James Cook University partnered with the Reef Joint Field Management Program and will monitor the ecological outcomes of the macroalgal removal.

Crown-of-thorns Starfish Control Program

The Authority manages the Australian Government funded Crown-of-thorns Starfish Control Program to protect a network of high ecological and economic value coral reefs from outbreaks of the coral-eating starfish. The program aims to deliver world-leading science-based adaptive management of crown-of-thorns starfish outbreaks within the Marine Park.

With additional Australian Government funding of \$13.2 million, in November 2018 the Authority significantly increased the capacity of its Crown-of-thorns Starfish Control Program from two to six vessels. The overarching management goals of these vessels are to cull starfish aggregations to below scientifically established thresholds, ensuring coral growth outpaces the mortality of coral caused by crown-of-thorns starfish, and achieving or maintaining a 'no outbreak' status across the high value reefs.



The Authority worked closely with NESP Integrated Pest Management scientists to implement an innovative approach to controlling outbreaks of the starfish, and provided training in control methodology and data management to 75 vessel crew members across the expanded fleet.

Vessel crews delivered crown-of-thorns starfish surveillance and culling, undertook surveys of coral health and contributed to scientific research to improve crown-of-thorns starfish management. The program's expansion enabled crown-of-thorns starfish control vessels to be deployed in the far north and far south of the Marine Park for the first time (Figure 15).

The Crown-of-thorns Starfish Control program continues to protect economically and ecologically important reefs © Commonwealth of Australia (GBRMPA)

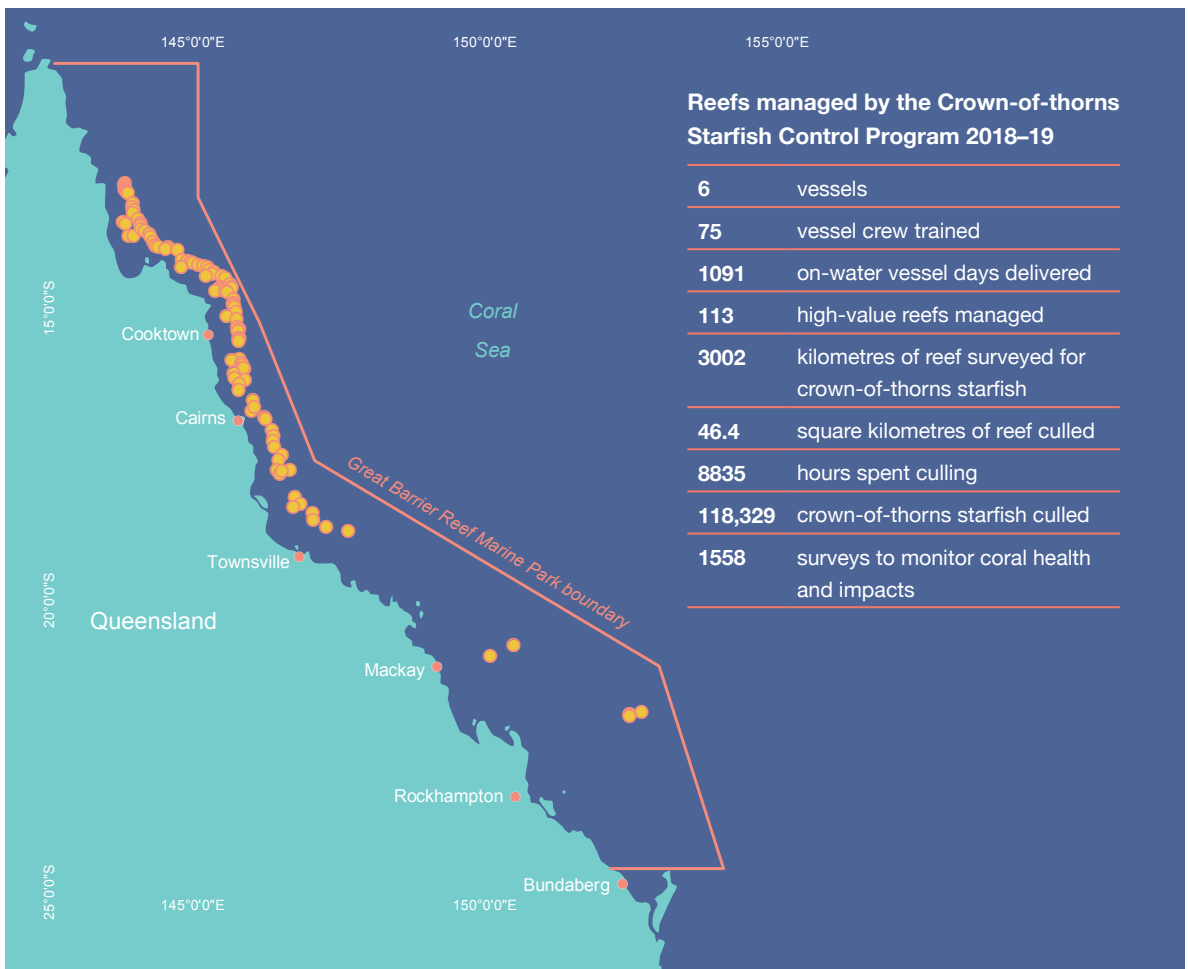


Figure 15: Map showing the locations of the 113 high-value reefs across the Marine Park that were managed by the Crown-of-thorns Starfish Control Program in 2018–19

The expanded control program delivered 1091 days on water across the six-vessel fleet during 2018–19. The program managed 113 reefs of high value across the Marine Park, surveying 3002 kilometres of reef for signs of the coral-eating starfish. In locations where starfish were detected, dive crews were deployed to cull starfish numbers below ecologically sustainable thresholds using a single-shot injection of bile salts or vinegar. Overall, crews spent 8835 hours culling and removed 118,329 starfish across more than 46 square kilometres of reef habitat. A total of 1558 Reef Health and Impact Surveys were also conducted to assess the impacts to coral cover on reefs where starfish were managed.

On 58 per cent of the high-value reefs managed for crown-of-thorns starfish, initial surveillance revealed crown-of-thorns starfish impacts were minimal and control teams proactively culled any starfish to suppress the development of an outbreak. On a further 29 per cent of the high-value reefs, initial surveillance revealed crown-of-thorns starfish were impacting the reef and control teams culled starfish down to sustainable levels. On the remaining 12 per cent of high-value reefs, crown-of-thorns starfish impacts were significant and intensive culling was undertaken to achieve sustainable levels (Figure 16).

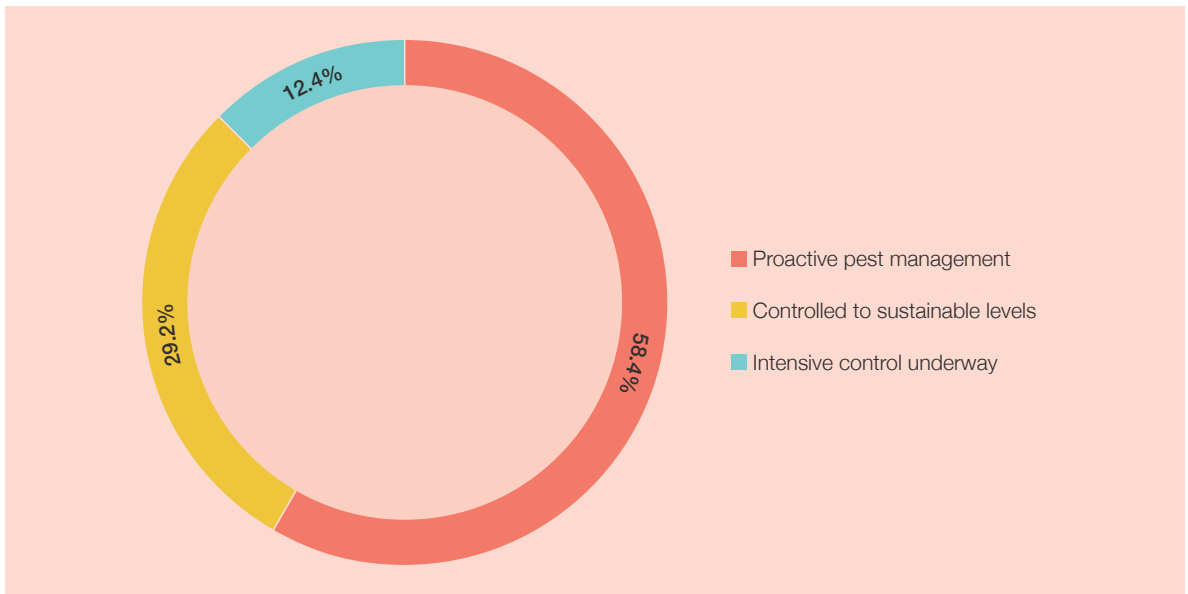


Figure 16: Outcomes of pest management across 113 high-value reefs managed by the expanded Crown-of-thorns Starfish Control Program in 2018–19

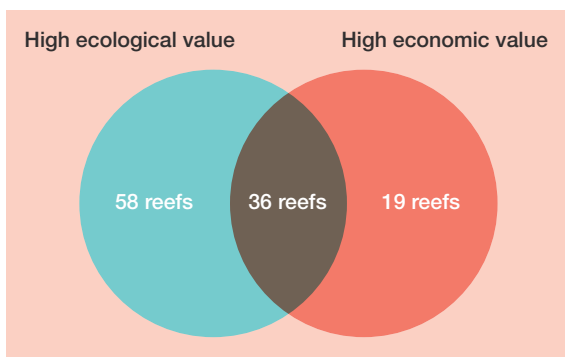


Figure 17: The Crown-of-thorns Starfish Control Program focuses its pest management on reefs of high ecological and economic value in the Marine Park to enhance the resilience of the ecosystem and reef-dependent industries

The network of high-value reefs that are being managed by the Crown-of-thorns Starfish Control Program makes an important contribution to the overall resilience of the Reef and Reef-dependent industries (Figure 17).

Of these reefs, 58 were prioritised for pest management because of their high ecological value, including their capacity to consistently spread coral larvae to other reefs and aiding their recovery from impacts. An additional 19 reefs were prioritised owing to their economic value, as they support significant reef tourism operations. A further 36 reefs were directly managed for crown-of-thorns starfish because of their combined ecological and economic contributions to enhance the resilience of the Reef and the industries it supports.

Douglas Shoal Environmental Remediation Project

Two major contracts were awarded following open tender processes as part of the Douglas Shoal Environmental Remediation Project. One for remediation planning (\$5.5 million) and one for environmental monitoring (\$3.6 million). Targeted site surveys were conducted from March to June 2019 to fill critical knowledge gaps regarding the nature and extent of damage from the grounding of the cargo ship, Sheng Neng 1, in 2010.

Traditional Owners were employed and participated in these field surveys. Preliminary results indicate physical damage and chemical contamination remain significant barriers to natural recovery, even nine years after the grounding incident. The data collected in the field will be used to refine priorities, identify remediation objectives, evaluate remediation options and approach the market to procure remediation contractors.



Targeted site surveys filled critical knowledge gaps about the nature and extent of damage at Douglas Shoal following the 2010 grounding of Shen Neng 1 © Commonwealth of Australia (GBRMPA), photographer: Ed Korber



Traditional Owners participated in field survey activities at Douglas Shoal © Commonwealth of Australia (GBRMPA), photographer: Ed Korber

Analysis of performance against purpose

Reef incident response framework

The Reef Joint Field Management Program is continually improving its incident response capability and procedures. Having access to timely and regular reports of environmental and reef health conditions is a significant improvement that enables planning for any response activity needed in the field.

Having more staff trained in site assessments enables a faster response following maritime incidents and improved consistency in assessment and reporting. These site assessments will be increasingly important for informing damage mitigation and rehabilitation of sites.

Priority intervention actions

The Authority is a key partner in the Reef Restoration and Adaptation Program's scoping of intervention options to increase the Reef's resilience. This engagement will continue into the next stages of the program with the Authority playing a key role in ensuring the risks and benefits of proposed interventions are understood and that any proposed activities fall within legislative and regulatory guidelines.

Development of the Reef knowledge system prototype and operational tools was made possible by a long-term commitment to build on the resilience benefits of the existing Marine Park Zoning Plan by the Authority, and collaboration with researchers at the University of Queensland who were contracted to provide significant technical contribution, along with experts from a range of other organisations, including AIMS and CSIRO.

In 2019–20 this work will continue to be developed, automated and incorporated into the prototype operational tool allowing managers to compare the disturbance and recovery potential for individual reefs understand and map resilience dynamics on the Reef to guide decision making.

Outputs will be combined with the outputs of the NESP resilience-based management decision support project to further enhance its capacity to guide management investments, primarily by helping managers to determine where and when to act.

Priority conservation actions

The marine and island conservation activities undertaken by the Reef Joint Field Management Program contribute to enhancing reef, island and species resilience.

The increased in-field delivery reflects additional funding received from the Authority for Reef Health and Impact Surveys and crown-of-thorns starfish surveillance, prioritising delivery that is consistent with the Reef 2050 Plan and the Great Barrier Reef blueprint for resilience, as well as continuous improvements to vessel and staff scheduling.



Reef protection markers are installed to protect coral and seagrass habitats © Commonwealth of Australia (GBRMPA)

The Crown-of-thorns Starfish Control Program was delivered within budget during 2018–19. Expansion of the program contributed to achieving the vision of the Great Barrier Reef blueprint for resilience, by 'ramping up' crown-of-thorns starfish control through an innovative in-water control program. The expanded program uses a scientifically-informed and data-driven approach to measure progress in achieving its intended impacts. The data collected through the program is also being used to inform the adaptive management strategy for crown-of-thorns starfish outbreaks in the Marine Park, in partnership with NESP scientists.



Manta tow surveys helped to direct crown-of-thorns starfish control activities © Commonwealth of Australia (GBRMPA)



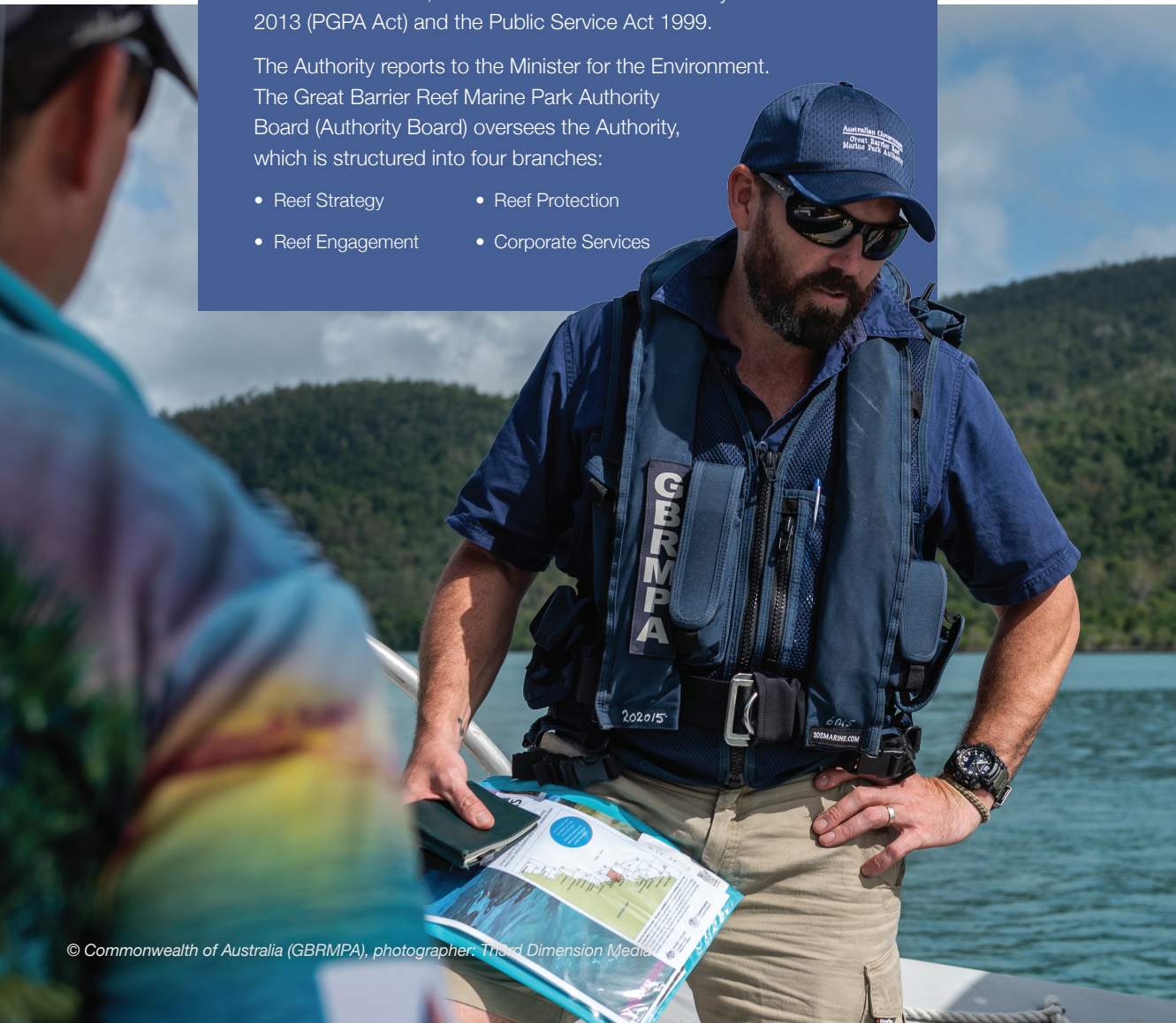
Indigenous ranger inspector training saw 21 Indigenous rangers graduate in 2018–19, with a further 25 scheduled to complete their training in 2019–20 © Commonwealth of Australia (GBRMPA), funded by the Department of the Prime Minister and Cabinet, photographer: Leigh Harris, Ingeous Studios.

Management and accountability

The Great Barrier Reef Marine Park Authority (the Authority) governance framework for the 2018–19 reporting period is based on the legislative requirements of the Great Barrier Reef Marine Park Act 1975 (Marine Park Act), the Public Governance, Performance and Accountability Act 2013 (PGPA Act) and the Public Service Act 1999.

The Authority reports to the Minister for the Environment. The Great Barrier Reef Marine Park Authority Board (Authority Board) oversees the Authority, which is structured into four branches:

- Reef Strategy
- Reef Protection
- Reef Engagement
- Corporate Services



Management and Accountability

The Authority uses the best available scientific information to guide its work and engages with experts and the community, including two Reef Advisory Committees and 12 Local Marine Advisory Committees.

The Authority's main office is in Townsville, with regional offices in Cairns, Mackay, Gladstone and Rockhampton to ensure a close connection with those communities. An office in Canberra provides a key liaison function with the Minister's office, the Department of the Environment and Energy, and other Australian Government agencies. A small office in Brisbane provides a liaison function with Queensland Government partners, particularly the Office of the Great Barrier Reef.

Governance review

In March 2017, the Australian Government commissioned an independent review of the Authority's governance, led by independent reviewer, Dr Wendy Craik AM.

The review looked at the arrangements governing the Authority to determine whether current arrangements were the best fit for the Authority's work.

The independent review report was released in October 2017 and the Government accepted all 24 recommendations. The Authority has responsibility for implementing 10 of these recommendations, with the remaining 14 recommendations to be implemented by the Department of the Environment and Energy.

The Authority and the Department remain committed to implementing the recommendations, with 19 completed and significant progress made toward achieving the remaining five recommendations.

Great Barrier Reef Marine Park Authority Board

The Authority Board, led by the Chairperson, is responsible for the management of the Marine Park under the Marine Park Act.

New Authority governance arrangements commenced on 29 October 2018, separating the role of the Chairperson and the Chief Executive Officer. The Chief Executive Officer is responsible for the day-to-day operations of the Authority and is the accountable authority and agency head for the purposes of the PGPA Act and the Public Service Act 1999, respectively.

The Chairperson, Chief Executive Officer and members of the Authority Board are chosen by the Minister for the Environment and appointed by the Governor-General.

The Marine Park Act requires the Authority Board to include a member with qualifications or extensive experience in a field related to the functions of the Authority, a member with knowledge of or experience in the tourism industry, a member nominated by the Queensland Government, and an Aboriginal and Torres Strait Islander person with knowledge of or experience with Aboriginal and Torres Strait Islander issues related to the Marine Park.

There are currently five members recruited to the Authority Board with a further two positions to be recruited. The recruitment process for a member representing Aboriginal and Torres Strait Islander interests is currently underway and the process to recruit a further general member will commence in 2019.

Under the new governance arrangements, the number of Authority Board meetings will increase to six per calendar year.

Membership of the Authority Board



Chairperson: Dr Ian Poiner

Dr Poiner is a highly respected marine scientist with a long history of involvement in Great Barrier Reef science and conservation.

His recent roles include Chair of the Australian and New Zealand International

Ocean Discovery Program Consortium, the CSIRO Oceans and Atmosphere Advisory Committee, Marine National Facility Steering Committee and the Reef and Rainforest Research Centre. Dr Poiner is also the Patron of the Australian Marine Sciences Association.

Following a successful research career at CSIRO (1985–2004), Dr Poiner served as the Chief Executive Officer of the Australian Institute of Marine Science from 2004 to 2011. He was a member of the International Scientific Steering Committee of the Census of Marine Life from 2002 and its Chair from 2007 to 2013. From 2012 to 2016, he was Chair of the Gladstone Healthy Harbour Partnership Science Panel.

In 2008, Dr Poiner was appointed a Fellow of the Australian Academy of Technological Sciences and Engineering in recognition of his leadership of research and development based enterprises for the benefit of marine science, the conservation of some of the most iconic marine life and marine habitats on Earth including the Great Barrier Reef, and the development of the marine industry.

In 2013, James Cook University awarded Dr Poiner an Honorary Doctor of Science in recognition of his outstanding service and distinguished public contribution to the northern Queensland community and exceptional service rendered to the University, comprising of academic excellence and the exercise of outstanding leadership. Dr Poiner holds a Bachelor of Science (Honours) 1A Zoology and a PhD in Zoology from the University of Queensland.

On 29 October 2018, Dr Poiner was appointed as the part-time Chairperson of the Authority Board for a term of four years and six months. Dr Poiner replaced previous Chairperson Dr Russell Reichelt who retired in 2018 after 11 years with the Authority.

Chief Executive Officer: Mr Josh Thomas



Mr Thomas was appointed Chief Executive Officer of the Authority in 2019, for a term of five years. Mr Thomas has more than 15 years of experience in the public and private sector in Australia and overseas. He has helped shape and lead environmental policy and programs for the Great Barrier Reef and terrestrial natural resource management.

Mr Thomas has worked in a number of senior public sector roles and across the environment, agriculture and finance portfolios, as well as in federal Ministerial offices. He has a strong track record of public engagement on matters affecting Australia's World Heritage sites, and through major environmental programs such as the Biodiversity Fund and Caring for our Country.

Mr Thomas' policy experience in the marine environment extends across the Great Barrier Reef and its catchments, to migratory and endangered species, whaling matters, marine parks and Antarctica. He is committed to enhancing Australia's natural environment and has been a strong advocate for incorporating both contemporary science and Indigenous traditional knowledge into environmental management throughout his career.

Mr Thomas lives in Townsville and holds a Master's of International Affairs, Bachelor of Science, and Bachelor of Arts (Honours).

Member: Ms Wendy Morris



Ms Morris developed a passion for the Reef while sailing and exploring the far northern reefs after arriving in Port Douglas in 1974. After graduating from James Cook University with a Bachelor of Science in Marine Biology/Zoology, she subsequently completed an Honours degree at Murdoch University with a thesis on desert bird communities. She started the first marine biologist guided snorkelling tours with her company Reef Biosearch on Quicksilver from Port Douglas in 1986, and continues to be a frequent Reef explorer and photographer.

Since 1990, Ms Morris has been involved in the marketing and management of multiple tourism businesses including reef charter vessels, hotels, resorts and attractions. Through her family's company, she was recently involved in the successful establishment of the Mt Emerald Windfarm on the Atherton Tablelands.

Apart from private companies, her board appointments have included Tourism and Events Queensland, Tourism Port Douglas Daintree, Advance Cairns and Citizens of the Great Barrier Reef. Ms Morris is currently Chair of Tourism Tropical North Queensland. She is also a graduate of the Australian Institute of Company Directors. In 2017, Ms Morris was awarded the Marie Watson Blake Award for outstanding contribution by an individual by the Queensland Tourism Industry Council.

Ms Morris was appointed as a part-time member of the Authority Board for five years effective from 7 February 2019.

Member: Professor Emma Johnston AO



Emma Johnston is an award-winning scientist, educator and communicator, and is the Dean of Science and a professor of marine ecology and ecotoxicology at the University of New South Wales. Professor Johnston investigates human impacts on marine ecosystems,

with a particular emphasis on stress ecology, invasion biology and the development of biomonitoring tools. She has published more than 100 journal articles in coastal ecology. She graduated with a Bachelor of Science

(Honours) from the University of Melbourne in 1997 and obtained a PhD from the University of Melbourne in 2002.

Professor Johnston has led more than 20 major research projects for industry, government, the Australian Research Council and the Australian Antarctic Science Program.

From 2010 to 2014 she was an Australian Research Fellow for the Australian Research Council, and in 2012 became the inaugural Director of the flagship Sydney Harbour Research Program for the Sydney Institute of Marine Science. She is currently the lead author of the Australian Government's State of the Environment Report for the Australian Coast, and Pro Vice-Chancellor (Research) at the University of New South Wales.

Professor Johnston has received a string of awards including the inaugural Australian Academy of Science Nancy Millis Medal (2014), the Eureka Prize for the public communication of science (2015) and the Hynes Award from the Canadian Rivers Institute (2016). Professor Johnston was a recipient of the Office of the Order of Australia (June 2018) and is a senior advisor to both government and industry, and is Vice-President of Science and Technology Australia.

Professor Johnston was appointed as a part-time member of the Authority Board for five years effective from 5 May 2016.

Member: Mr Dave Stewart



Dave Stewart was appointed Director-General of the Department of the Premier and Cabinet in February 2015.

Prior to this role, he was the Secretary for Transport for New South Wales, where he led around 27,000 people shaping planning, policy and delivery of

public transport, roads and freight across New South Wales.

After a long career in local government and engineering construction in Australia and the United Kingdom, Mr Stewart joined the Queensland Government in 2006 as Deputy Coordinator-General within the Department of Infrastructure and Planning, where he was responsible for delivering major water and road projects.

From June 2008, he was the Director-General of Queensland Transport and then the Department of

Transport and Main Roads, overseeing the integration of organisations to a new customer-focused model. His primary responsibility was transport leadership including strategic policy and planning, system stewardship, infrastructure delivery and service delivery.

One of his highlights as the Director-General has been participating in the community champions program for Indigenous communities, where he regularly visited Gulf communities and assisted them with accessing much-needed government services.

He is passionate about regional Queensland and engaging directly with residents, business, government and community leaders.

He is a civil engineer and holds Masters degrees in Business and Engineering Science. He completed an executive program at Harvard University looking at private sector involvement in infrastructure delivery. He is a Fellow of Engineers Australia and an Honorary Fellow, Chartered Institute of Transport and Logistics.

Mr Stewart was appointed as a part-time member of the Authority Board on 23 July 2015 for a three-year term, concluding on 22 July 2018 and was recently re-appointed the Queensland member of the Authority Board on 21 June 2018 for five years effective from 23 July 2018.

Authority Board meeting schedule

During 2018–19, the Authority Board held five meetings (Table 8).

Table 8: Meetings of the Great Barrier Reef Marine Park Authority Board 2018–19

Meeting	Date	Location	Attendance
MPA 251	18 September 2018	Canberra	Present: Dr Russell Reichelt, Chairperson; Prof Emma Johnston AO, member; Ms Margie McKenzie ⁴ , member (teleconference 9 am–12.15 pm AEST), Mr Dave Stewart, member Apologies: Ms Melissa George ⁵ , member
MPA 252	4 December 2018	Townsville	Present: Dr Ian Poiner, Chairperson; Mr Bruce Elliot, Acting CEO; Prof Emma Johnston AO, member (by virtual meeting); Mr Dave Stewart, member (by virtual meeting) Apologies: Mr Dave Stewart (from 12.41 pm AEST), member
MPA 253	22 March 2019	Townsville	Present: Dr Ian Poiner, Chairperson; Mr Josh Thomas, CEO; Prof Emma Johnston AO, member (teleconference); Mr Dave Stewart, member; Ms Wendy Morris, member Apologies: Nil
MPA 254	10 May 2019	Airlie Beach	Present: Dr Ian Poiner, Chairperson; Mr Josh Thomas, CEO; Prof Emma Johnston AO, member (teleconference); Mr Dave Stewart, member; Ms Wendy Morris, member Apologies: Nil
MPA 255	25 June 2019	Townsville	Present: Dr Ian Poiner, Chairperson; Mr Josh Thomas, CEO; Prof Emma Johnston AO, member; Mr Dave Stewart, member; Ms Wendy Morris, member Apologies: Mr Dave Stewart (from 12 pm AEST), member

MPA = Marine Park Authority

⁴ Ms Margie McKenzie was reappointed for a second term on 21 June 2018; however she tendered her resignation on 24 September 2018 which was accepted by the Governor General on the same date.

⁵ Ms Melissa George had her second term extended for one year from 22 November 2017, her term expired on 21 November 2018



Senior executive

Margaret Johnson — General Manager, Reef Strategy



The branch comprises the following sections:

- Strategic Advice
- Reef Knowledge
- Outlook Report

The Authority's Chief Scientist role also falls within this branch.

Bruce Elliot — General Manager, Reef Engagement



The branch comprises the following sections:

- Reef HQ and Property Services
- Communications and Regional Engagement
- Education, Stewardship and Partnerships
- Reef Interventions

Dr Simon Banks — General Manager, Reef Protection



The branch comprises the following sections:

- Field Management
- Policy and Planning
- Environmental Assessment and Protection

Anne Leo — General Manager, Corporate Services



The branch comprises the following sections:

- Finance
- Human Resources
- Legal Services
- Information Management Systems and Technology

An organisational chart depicting the senior executives and their responsibilities is in the Overview section of this report, Figure 2.

Audit committee

The Audit Committee was established in accordance with section 45 of the PGPA Act and Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) section 17 Audit Committees for Commonwealth Entities.

The Audit Committee provides independent assurance and assistance to the accountable authority and the Authority Board on the Authority's risk, control and compliance framework, and its financial and performance reporting responsibilities.

The Audit Committee comprised the following members during 2018–19:

- Ian Rodin, member and Chairperson
- Phillip Fogarty, member and Queensland Government representative (Department of the Premier and Cabinet)
- Margaret Johnson, member

During 2018–19, the Audit Committee held four meetings (Table 9).

Table 9: Meetings of the Great Barrier Reef Marine Park Authority Audit Committee 2018–19

Meeting	Date	Location	Attendance
AC 80	31 August 2018	Townsville	Present: Mr Ian Rodin, Chairperson; Mr Phillip Fogarty, member; Ms Margaret Johnson, member Apologies: Nil
AC 81	30 November 2018	Townsville	Present: Mr Ian Rodin, Chairperson; Mr Phillip Fogarty, member; Ms Margaret Johnson, member Apologies: Nil

Meeting	Date	Location	Attendance
AC 82	21 March 2019	Townsville	Present: Mr Ian Rodin, Chairperson; Mr Phillip Fogarty, member; Ms Margaret Johnson, member Apologies: Nil
AC 83	28 May 2019	Townsville	Present: Mr Ian Rodin, Chairperson; Mr Phillip Fogarty, member; Ms Margaret Johnson, member Apologies: Nil

AC = Audit Committee

Functions and responsibilities

Functions and responsibilities are set out in the Audit Committee's Charter of Operation, reflecting requirements under the PGPA Act and Regulations. The charter covers the Audit Committee's functions in relation to:

- financial reporting
- performance reporting
- risk oversight and management
- systems of internal control.

Members of the Audit Committee are expected to understand and observe the legal requirements of the PGPA Act and Regulations. Members are also expected to:

- act in the best interests of the Authority
- apply good analytical skills, objectivity and judgement
- express opinions constructively and openly, raise issues that relate to the Audit Committee's responsibilities and pursue independent lines of inquiry
- contribute the time required to review provided meeting papers.

Internal audit reports

During 2018–19, internal audits undertaken in accordance with an annual internal audit plan included:

- procurement and contract management
- Douglas Shoal Environmental Remediation Project
- Reef 2050 Integrated Monitoring and Reporting Project management
- Crown-of-thorns Starfish Control Program framework review
- Protective Security Policy Framework compliance review.

Risk management

The Authority continued to improve its risk management capability in 2018–19 by further integrating its framework and accompanying risk assessment tools into daily business activities.

Improvement work was informed by an independent review of the Authority's risk register, and the annual assessment of the Authority's risk management maturity, provided through participation in Comcover's risk management benchmarking program. The overall maturity of the Authority's risk management framework in 2018–19 was sustained at an advanced level. Oversight of the Authority's risk management framework is regularly provided by the Audit Committee.

The internal and external audit functions continue to provide independent assurance to the Authority on the integrity and reliability of operational, financial and fraud risk mitigation arrangements that are in place.

Fraud control

The Authority's Fraud Control Policy and Plan is consistent with the Australian Government fraud control policy, and Resource Management Guide No. 201 (preventing, detecting and dealing with fraud), and gives effect to the fraud control provisions of the PGPA Act and rule 10 of the PGPA Rule.

The fraud control policy and plan is also aligned with AS8001–2008 Fraud and corruption control.

In 2018–19, the Authority undertook a comprehensive assessment of its fraud risks to identify where additional treatments should be implemented to minimise the opportunity for, and the incidence of, fraud. Correspondingly, the Authority's Fraud Control Policy and Plan was also reviewed and updated.

A new fraud incident investigation policy and fraud — suspected incident reporting form were implemented to provide information on how incidents of suspected

or discovered fraud are investigated and to facilitate the reporting of suspected fraud incidents.

Collectively, the fraud risk assessment and corresponding fraud control framework continue to:

- facilitate appropriate fraud prevention, detection, investigation, reporting and data collection in a way that meets the specific needs of the Authority
- reduce the incidence of fraud in the Authority, as much as is reasonably practicable
- facilitate the process to recover the proceeds of fraud against the Authority.

Five enquiries regarding suspected fraud were made to the Authority's fraud liaison officer during 2018–19. One remains subject to a final assessment and there was insufficient evidence to support the other four allegations.

Reflect Reconciliation Action Plan

The Authority continued to implement its Reflect Reconciliation Action Plan. The plan seeks to translate the Authority's values into practical and intentional actions that will actively contribute to reconciliation within the Authority and with Aboriginal and Torres Strait Islanders.

A Reconciliation Action Plan implementation working group supports implementation of the plan. The group met five times during the reporting period and led activities to celebrate National Reconciliation Week and NAIDOC Week. They also progressed initiatives such as inviting other Australian Public Service agencies within the Townville region to participate in key reconciliation activities organised by the Authority.

Advisory committees

The Authority has a number of committees that provide support and strategic advice on the management of the Marine Park, including two Reef Advisory Committees and 12 Local Marine Advisory Committees. Other committees may be appointed periodically to deal with specific issues. All committees have terms of reference and procedures established by the Authority. Their composition and membership are reviewed as required.

The Tourism Reef Advisory Committee met on 30 and 31 October 2018, and 28 and 29 May 2019, which was the final meeting of the current Tourism Reef Advisory Committee term. During their five-year term, the committee met for 10

formal meetings, with an additional special meeting held in 2017 following the Reef Symposium and subsequent development of the Great Barrier Reef blueprint for resilience. Members reviewed 96 information papers and provided insight and recommendations on 65 advice papers.

The Indigenous Reef Advisory Committee met on 15 and 16 October 2018, and 21 March 2019, which was the final meeting of the current Indigenous Reef Advisory Committee term. During their four-year term, the committee held 11 formal meetings and one workshop. The committee considered 94 matters from 15 organisations and received numerous presentations to inform members and seek their feedback on a variety of topics relating to Indigenous matters.

At the 249th meeting of the Authority Board, members approved the extension of the existing Tourism Reef Advisory Committee and Indigenous Reef Advisory Committee through to 30 June 2019. Recruitment of a new committee will be undertaken early in the 2019–20 year.

The committees are competency-based, and members are appointed by considering their experience, knowledge, skills, relationships and networks with Reef Traditional Owners or relevant groups or sectors identified in the applicable terms of reference. All committee members are expected to adopt a broad perspective on committee business that is raised.

The 12 Local Marine Advisory Committees operate along the Reef catchment. They represent community interests from Cape York in the north to the Burnett region in the south and provide an avenue for local communities to discuss areas of concern directly with the Authority. The committees also provide input into the management of the Marine Park and undertake activities that contribute to its long-term protection.

Each Local Marine Advisory Committee meets five times per year. Members are appointed for a three-year term. The current term began in July 2018 and ends in June 2021.

Corporate and operational plans

The Authority undertakes planning at corporate and operational levels. In 2018–19, the Authority's corporate and operational planning were influenced by commitments in the Reef 2050 Long-Term Sustainability Plan (Reef 2050 Plan), recommendations in the Great Barrier Reef Region Strategic Assessment: Strategic assessment report, initiatives with actions outlined in the Great Barrier Reef blueprint for resilience, and the findings of the Great Barrier Reef Outlook Report 2014. The corporate and operational planning process is shown in Figure 18.

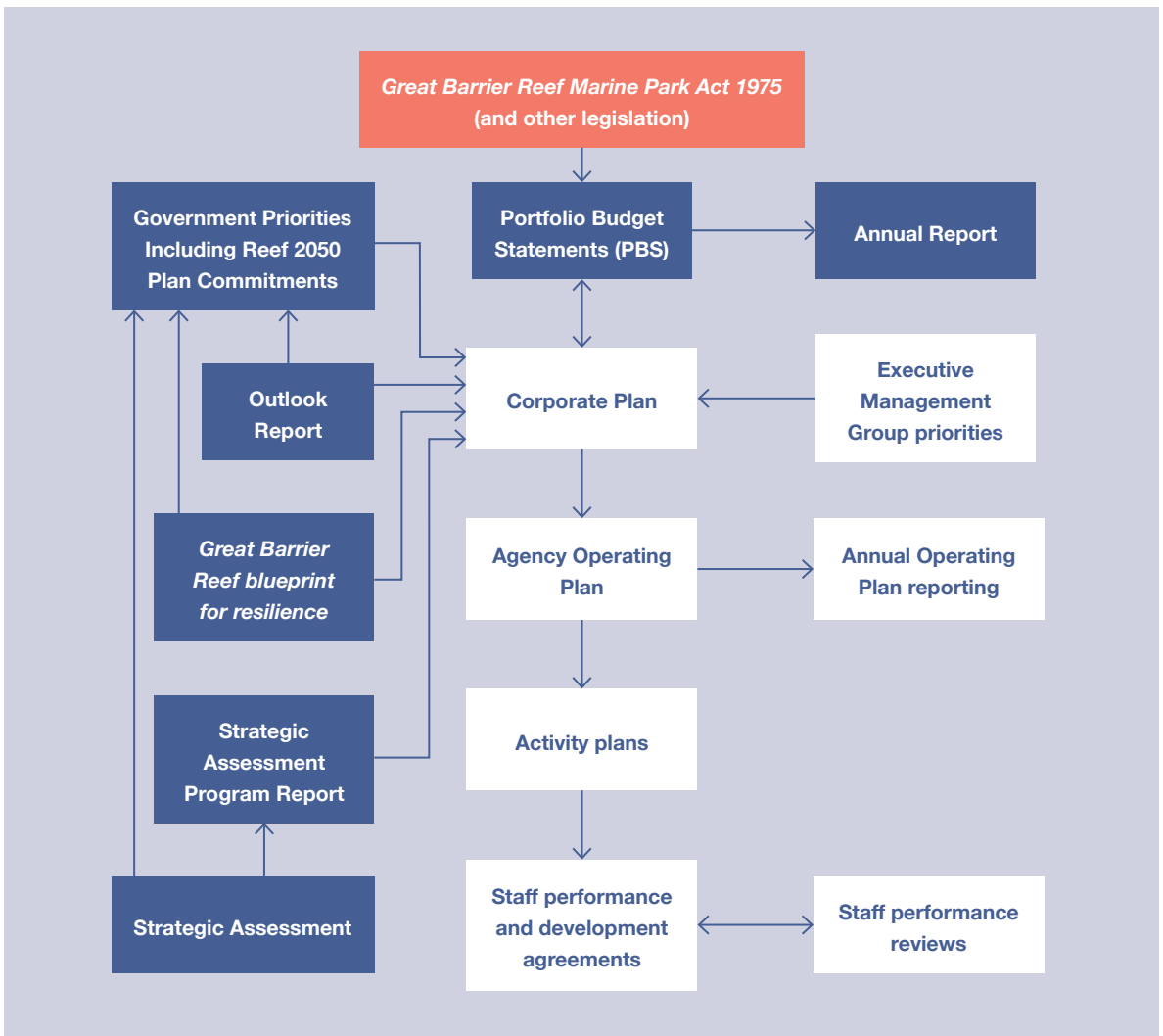


Figure 18: Corporate and operational planning process

Corporate plan 2018–19

The Great Barrier Reef Marine Park Authority Corporate Plan 2018–19 outlines the Authority’s purpose, activities, performance criteria and other information as required under the PGPA Act. It focuses on delivering outcomes required by legislation, especially the Marine Park Act, through the achievement of three goals:

- protect and restore the Reef’s ecosystem health and biodiversity
- safeguard the Reef’s heritage
- ensure ecologically sustainable use and benefits for current and future generations.

To achieve these goals, the Authority delivers its management program under four main program areas:

- Program area 1: Providing expert knowledge to influence and advise key decision makers on managing, reducing or avoiding significant threats to the Reef.
- Program area 2: Regulating and ensuring Marine Park user compliance.
- Program area 3: Educating and fostering stewardship to enhance protection of the Reef.
- Program area 4: Enhancing reef resilience through continuous improvement and new initiatives across all aspects of management.

Annual operating plan

The corporate plan is supported by an annual operating plan. This plan sets out detailed actions to achieve the Authority's goals.

Service Charter 2017–2020

The Service Charter 2017–2020 outlines the Authority's goals, aims and customers, and its commitments to its customers. The Authority aims to provide appropriate services to meet all of its commitments and continue to develop services as new issues arise. The Service Charter will be reviewed regularly in line with these changes.

The Service Charter is available on the Authority's website.

Ethical standards

The Authority is committed to the Australian Public Service Values and Code of Conduct set out in the Public Service Act 1999, which is an integral part of the people management framework. It is incorporated in the Authority's corporate plan and the Great Barrier Reef Marine Park Authority Enterprise Agreement 2018–2021.

Information on ethical standards is provided to staff through the Authority's intranet, induction procedures and the internal newsletter, CEO's Update.

External scrutiny

The Great Barrier Reef Marine Park Authority Audit Committee Charter of Operation and other documents reflect the requirements for audit committees under the PGPA Act.

O'Connor Marsden & Associates Pty Ltd was contracted by the Authority to provide internal audit services for 2018–19. Internal audit work was undertaken in accordance with an agreed strategic internal audit plan.

In line with the Australian Government's focus on accountability and corporate governance, audit activity concentrated on areas of potential high risk and sought to assure the adequacy of existing control frameworks and compliance with the provisions of relevant legislation.

There were no judicial decisions that significantly affected the Authority's operations during 2018–19.

Australian National Audit Office reports

RSM Australia Pty Ltd, under contract to the Australian National Audit Office (ANAO), undertook the external audit

of the Authority's 2018–19 financial statements (see Part 5 Finances).

The following Auditor-General reports of 2018–19 may contain recommendations of relevance to the Authority:

- No.16 — Implementation of the Australian Government's Workplace Bargaining Framework
- No. 17 — Implementation of the Annual Performance Statements Requirements 2017–18
- No. 22 — Award of a \$443.3 million grant to the Great Barrier Reef Foundation
- No. 38 — Application of cost recovery principles.

Commonwealth Ombudsman

Nil complaints were made to the Ombudsman in the 2018–19 financial year.

Management of human resources

Effectiveness of people management

The human resources section provides a range of services for:

- payroll
- recruitment
- workplace health and safety
- learning and development
- dive operations and training
- workforce planning
- workplace relations, including high-level advice and assistance to managers and supervisors regarding performance and health case management matters.

The section proactively supports line areas to meet business objectives as outlined in the annual operating plan.

Training and staff development

The Authority invested \$461,228 for learning and development in 2018–19. This included the cost of training courses, conference attendance, formal qualifications, study fee reimbursements and professional memberships.

The Authority continued with an ongoing program to systematically reinforce fundamental public service values through mandatory corporate training delivered via eLearning

modules. For 2018–19, mandatory courses focused on risk management, understanding and addressing bullying and harassment, privacy, Australian Public Service Values and the Code of Conduct, and workplace health and safety, including emergency response procedures.

In-house corporate (face-to-face) training programs contributed to the development of Australian Public Service core skills in strategic thinking, analytical and critical reasoning, decision making, building relationships, and engagement and performance management. Specialised in-house training included mental health awareness, difficult discussions and a variety of field-based skills.

The Authority also invested in further developing the leadership skills of senior and middle-level staff through a series of sessions focused on leading for excellence.

The Authority maintains its support of employees' professional development, with time off for face-to-face study, and reimbursement of professional fees upon successful completion of a semester of study.

Workplace health and safety

The Authority's working environment varies from contemporary office accommodation to remote camping and offshore and aquarium diving operations. Staff conduct extensive fieldwork that includes boat patrols, in-water reef health surveys, engineering and water quality management. The Authority's broad community consultation involves staff liaising with schools, tourism operators, the fishing industry and Traditional Owners (including in remote locations).

In accordance with its terms of reference, the Authority's Workplace Health and Safety Committee met three times during the reporting period. The Committee is chaired by Dr Simon Banks, General Manager Reef Protection.

During 2018–19, 80 incident reports were submitted by employees. Of those reported, nine incidents were classified as notifiable to Comcare, the workplace health and safety regulator, as a serious or dangerous illness or incident; and all nine were reported. Four claims for compensation were submitted and accepted by Comcare during 2018–19.

The Authority continues to provide an employee assistance program to enable support for work and family matters. Between 1 July 2018 and 30 June 2019, an estimated 31 staff and family members used this service (totalling approximately 81.30 clinical delivery hours).

The Authority meets its regular hazard inspection requirements by rostering senior executive staff to conduct a quarterly safety inspection of work areas, with the inspection to include a manager from the work area, a health and safety representative or one staff representative of the work area. The Reef HQ Aquarium work area is considered higher risk and monthly inspections occur in that area. This approach, with leadership engagement, was noted as a best practice example in Comcare's initial audit of the workplace health and safety management system undertaken in July–August 2018. Hazards identified through this process were reported to the Authority Consultative Group, Workplace Health and Safety Committee, Executive Management Group, Audit Committee and Authority Board.

In September 2018, the Authority relocated its main Townsville offices. In conjunction with the move, emergency procedures were reviewed and emergency evacuation drills were conducted in accordance with the Building Fire Safety Regulation 2008.

Approximately 39 staff attended a range of workplace, health and safety training modules facilitated by Comcare, including due diligence training that was attended by the Authority's Executive Management Group.

Training was also provided for health and safety representatives appointed during the reporting period.

Comcare conducted an audit into the Authority's workplace health and safety management system between 31 July and 2 August 2018, against 30 criteria taken from the 108 criteria National Audit Tool (the standard for an initial audit).

The Authority received a 77 per cent conformance rate as a result of the audit, with seven non-conformances identified. Following the audit, the Authority worked in conjunction with Comcare to develop a corrective action plan identifying proposed resolutions to non-conformances. This was submitted to the Workplace Health and Safety Committee for input and was subsequently endorsed by the Executive Management Group in October 2018. The corrective action plan has been submitted to Comcare who, along with the Workplace Health and Safety Committee, are monitoring progress until all actions are closed.

The aim of the Authority's health and wellbeing program is to support staff to create healthy habits, including being sun safe. The program is directed towards good practices such as working in the shade where possible, wearing UV sun smart shirts, wide-brim hats and sunglasses with UV protection, and using 50+ sunscreen. All of

these items are provided to employees when working outdoors. Promoting regular skin checks for all employees forms a fundamental part of the Authority's approach.

In March 2019, approximately 108 employees received a free influenza vaccination as part of the Authority's health and wellbeing program. These numbers continue to increase each year as more staff access this initiative. New initiatives will continue to be developed to complement and build on those already in place, helping and encouraging staff to be, and stay, healthy.

An external contractor was engaged in December 2018 to review the Authority's dive operations manual. The focus of the review was to confirm the legislative compliance of the existing manual and whether it sets out requirements which are fit-for-purpose, neither over nor under regulating the dive and snorkel activities undertaken by Authority staff, given the risk profile of those activities. The final report by the contractor was returned to the Authority in June 2019. A final determination as to the uptake and implementation of the recommendations will occur during the 2019–20 financial year.

Staffing statistics

The Authority had 232 employees as at 30 June 2019. Of these, 167 people were employed at Australian Public Service levels 1–6; 61 were employed at executive level 1 or 2, and four were employed at senior executive service levels, including the Chief Executive Officer. More information is provided in the staffing overview table in Appendix B.

Workplace diversity

Workplace diversity data for the Authority's employees are in Appendix B. The Authority's workplace diversity program seeks to ensure:

- annual operating plans (section) and long-term strategic plans (corporate) acknowledge the diverse backgrounds of employees and their current and potential contribution to the Authority
- the suite of terms and employment conditions enshrined in the Authority's Enterprise Agreement supported by Authority policies assists employees to balance their work, family, caring and lifestyle responsibilities and preferences
- the Australian Public Service Values remain central to the Authority's culture.

Providing access for people with disabilities

The 2018–19 workplace diversity data identified that two per cent of employees have some form of disability.

The Authority's disability action plan includes applying the principle of reasonable adjustment to office access and accommodation, and work methods. Ergonomic assessments are conducted, and equipment is provided, to suit the needs of the individual.

The Authority's main building in Townsville — which includes the field management office, conference room, and meeting rooms — is wheelchair accessible. Reef HQ Aquarium, Rockhampton and Canberra offices are also wheelchair accessible.

Since 1994, non-corporate Commonwealth entities have reported on their performance as policy adviser, purchaser, employer, regulator and provider under the Commonwealth Disability Strategy. In 2007–08, reporting on the employer role was transferred to the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au. From 2010–11, entities have no longer been required to report on these functions.

The Commonwealth Disability Strategy has been overtaken by the National Disability Strategy 2010–2020, which sets out a 10-year national policy framework to improve the lives of people with disability, promote participation and create a more inclusive society. A high-level, two-yearly report will track progress against each of the six outcome areas of the strategy and present a picture of how people with disability are faring. The first of these progress reports was published in 2014, and can be found at www.dss.gov.au.

Employment agreements

The Great Barrier Reef Marine Park Authority Enterprise Agreement 2018–2021 was introduced in March 2018.

Consistent with government policy, all non-senior executive service employees are covered by the enterprise agreement. The current agreement provides salaries to cover classifications ranging from an Australian Public Service level 1 to executive level 2, including a specific legal officer classification.

For non-senior executive service employees, salaries range from \$41,930 for Australian Public Service level 1 to \$148,194 for executive level 2, including a specific legal officer classification. More information is provided in the staffing overview table in Appendix B.

Non-salary benefits provided to employees include:

- payment of one work-related professional association membership fee for ongoing employees, exempt from fringe benefits tax
- access to salary packaging of vehicles and superannuation for all ongoing employees, exempt from fringe benefits tax
- a healthy lifestyle allowance of \$150 per financial year to help meet the cost of activities or equipment that maintain health and fitness.

Senior executive remuneration

At 30 June 2019, all Authority Board members were remunerated by way of Remuneration Tribunal (Remuneration and Allowances for Holder of Part-time Public Office) Determination 2019 or Remuneration Tribunal (Remuneration and Allowances for Holder of Full-time Public Office) Determination 2019.

All senior executive service employees were remunerated by way of section 24(1) determinations under the Public Service Act 1999.

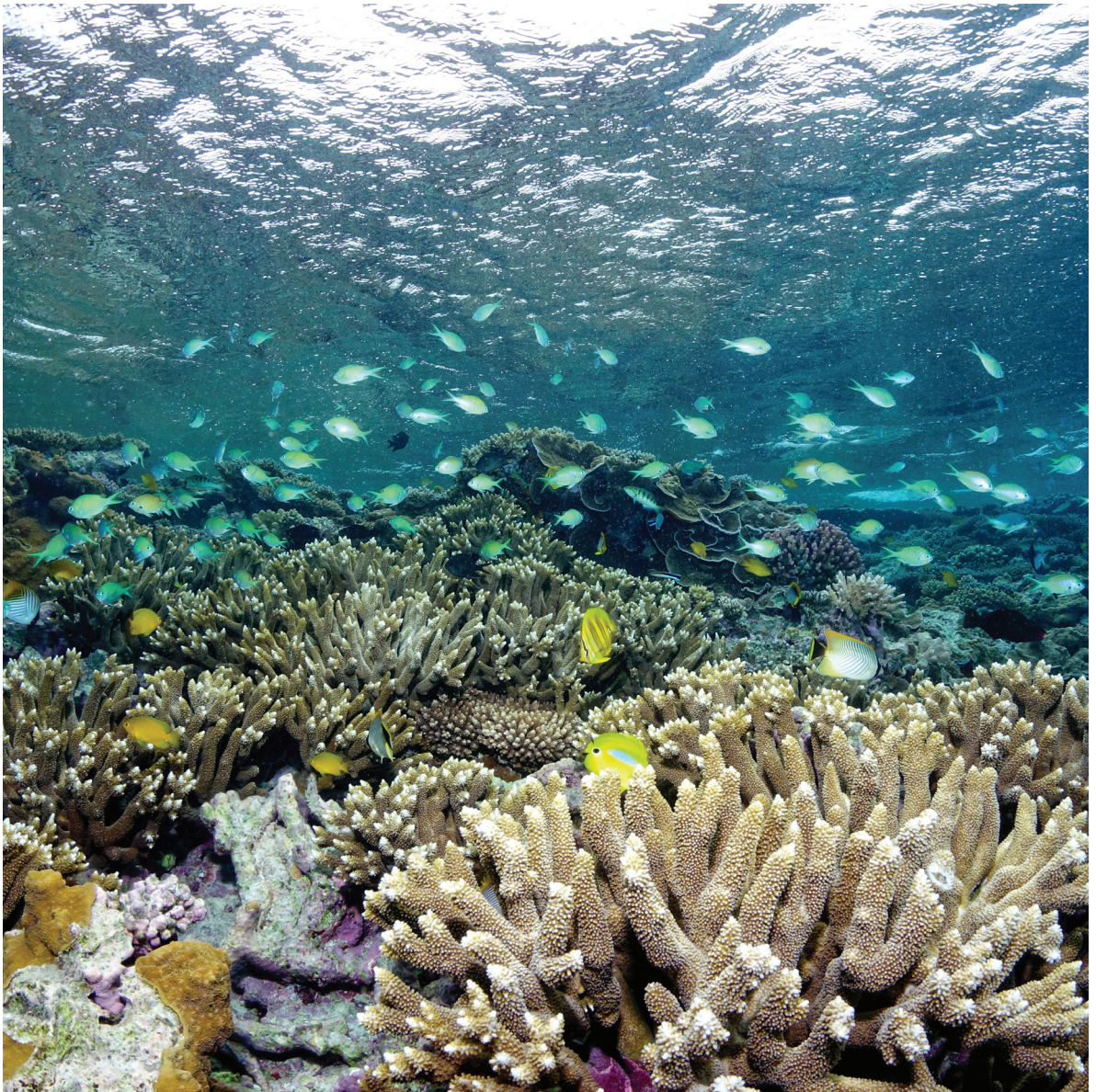


Table 10: Information about remuneration for key management personnel⁶

Chairperson	99,185	0	14,857	13,038	0	0	0	127,080
CEO/Board Member	90,356	0	0	13,129	1,090	6,880	0	111,455
Chairperson	61,279	0	0	7,661	0	0	0	68,940
Board Member	8,351	0	0	793	0	0	0	9,144
Board Member	14,167	0	0	1,346	0	0	0	15,513
Board Member	38,343	0	0	3,643	0	0	0	41,986
Board Member	16,332	0	0	2,360	0	0	0	18,692
General Manager	213,243	0	19,991	39,634	6,887	16,435	0	296,190
General Manager/Acting CEO	247,112	0	13,561	37,045	7,406	16,559	0	321,683
General Manager	211,949	0	25,238	33,441	6,417	18,382	0	295,427
Acting General Manager	80,157	0	11,022	13,871	0	0	0	105,050

More information on senior executive remuneration is included in Part 5 Finances.

⁶ Mr Dave Stewart, Authority Board member, is not remunerated by the Authority as his position on the Authority Board is held as a Queensland Government representative. Ms Anne Leo, General Manager Corporate Services, is employed by the Department of the Environment and Energy and is seconded to the Authority (remuneration data related to this position is included in the Department of the Environment and Energy's Annual Report).

Performance pay

The Authority does not operate a performance pay scheme.

Business continuity, protective security and property management

The Reef HQ and Property Services section provides a range of supporting services for the Authority in relation to:

- coordination of business continuity planning and associated activities
- protective security
- property and facilities management.

Business continuity

The Authority designed its business continuity framework to minimise the impact(s) following a business disruption event and include all agency functions. The business continuity plan sets out the principle processes, roles and responsibilities in executing the response to a business disruption event that impacts on the Authority's Townsville headquarters and/or Reef HQ Aquarium.

The effectiveness of this plan was tested in February 2019 during and after the severe flooding that impacted Townsville. The team actively engaged with key stakeholders to reduce office closure timeframes, confirm staff welfare, and put in place support arrangements.

Protective security

An effective protective security environment is essential for an agency to function efficiently and effectively to secure human, information and physical resources, at home and overseas. It helps ensure the Australian Government's continued capacity to function and enhances public confidence in the Government and its institutions. In accordance with its terms of reference, the Authority's Protective Security Steering Committee met five times during the reporting period. The committee is chaired by Dr Simon Banks, General Manager Reef Protection.

Developing and fostering a positive security culture is critical to security outcomes and the Authority's protective security program matured significantly during 2018–19 with:

- a successful transition to new protective security policy arrangements from 1 October 2018
- the implementation of three key policies:

- o Security governance arrangements
- o Physical security
- o Personnel security
- completion of a holistic security risk assessment
- the launch of mandatory training.

Property and facilities management

The Commonwealth property management framework is mandatory for officials and accountable authorities of non-corporate Commonwealth entities and relates to real property. Officials must comply with and demonstrate value for money to ensure the best outcome from property decisions. Throughout 2018–19, the Authority focused on increasing the effectiveness of planning and transitioning to mandatory leasing and facilities management coordinated procurement arrangements.

Achievements during 2018–19 included the complete office fit-out and relocation of all Cairns-based staff from two geographically separate locations into one facility, and the leasing, fit-out and relocation of the main office headquarters in Townsville.

Asset management

There are five significant components of the Authority's asset management:

- office fit-out
- Reef HQ Aquarium
- Commonwealth islands land and properties
- field management equipment
- information management systems and technology.

During the reporting period, the Authority received a number of building condition reports and a complete asset management plan for Reef HQ Aquarium. Completed works include the replacement of fire systems throughout the aquarium, the demolition and rebuilding of animal isolation facilities and various other minor works all focused on addressing health and safety and compliance issues.

Work continued on the implementation of major information management systems and technology projects.

The Authority has capital management plans in place for the aquarium, office fit-out, information management systems and technology, and field management equipment.

Purchasing

Delegations

The PGPA Act and Public Governance, Performance and Accountability Rules state which powers and functions the accountable authority may delegate. The accountable authority has, in writing, delegated certain powers and functions to officials. The delegate does not have the power to sub delegate without a specific provision in legislation.

Accountable authority instructions

The accountable authority instructions are the primary mechanism for an accountable authority to set out the processes to promote the proper use of Australian Government resources, including relevant money and property by officials in their entity.

The Authority's accountable authority instructions comply with the requirements of the PGPA Act and ensure compliance with Australian Government procurement guidelines.

Consultants and contracts

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.

Consultancies

During 2018–19, 15 new consultancy contracts were entered into, involving total actual expenditure of \$316,760. In addition, three ongoing consultancy contracts were active during the reporting period, involving total actual expenditure of \$134,422 (Table 11).

Consultants are engaged when specialist expertise is not available within the Authority or where an independent assessment is considered desirable. In 2018–19, consultants were engaged for services or programs including risk management, payroll/industrial relations, internal audit, asset valuations, peer review, legal advice, IT consultancy and dive operations manual review.

Table 11: Number and expenditure of consultants

	Total
Number of new contracts entered into during the period	15
Total actual expenditure during the period on new contracts (incl. GST)	\$ 316,760
Number of ongoing contracts engaging consultants that were entered into during a previous period	3
Total actual expenditure during the period on ongoing contracts (incl. GST)	\$ 134,422

Competitive tendering and contracting

The Authority follows the Commonwealth Procurement Rules 2019, whole of government policies such as the Indigenous Procurement Policy, and the Authority's purchasing guidelines.

Depending on the estimated values of the tender, the selection and engagement of consultants may involve open tender or, where appropriate, limited tender (for example, to provide for the engagement of a recognised and pre-eminent expert in a particular field).

Exempt contracts

During 2018–19, no contract was exempted by the accountable authority from publication in AusTender.

Access by Auditor-General

All contracts were provided for the Auditor-General to have access to the contractor's premises.

Procurement initiatives to support small businesses

The Authority supports small business participation in the Australian Government procurement market. Small and medium enterprises (SMEs) and small enterprise participation statistics are available on the Department of Finance's website.

The Authority's procurement practices support SMEs in ways that are consistent with paragraph 5.5–5.7 of the Commonwealth Procurement Rules. This includes consideration of SMEs capabilities and their commitment to Townsville and regional markets, and through such practices as electronic systems or use of payment cards that facilitate on-time payment performance.

Grant programs

Information on grants awarded by the Authority during 2018–19 is available on the Authority's website.

During 2018–19, the Authority administered the following grants programs:

- Reef Guardian Research Grants
- Reef Guardian Stewardship and Community Grants.





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INDEPENDENT AUDITOR'S REPORT

To the Minister for the Environment

Opinion

In my opinion, the financial statements of the Great Barrier Reef Marine Park Authority ('the Entity') for the year ended 30 June 2019:

- (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2019 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following statements as at 30 June 2019 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising a Summary of significant Accounting Policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office 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 Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

GPO Box 707 CANBERRA ACT 2601
19 National Circuit BARTON ACT
Phone (02) 6203 7300 Fax (02) 6203 7777

Other information

The Accountable Authority is responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2019 but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements 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 statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Reduced Disclosure Requirements and the rules made under the Act. The Accountable Authority is also responsible for such internal control as the Accountable Authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Authority is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Accountable Authority is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are 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 National Audit Office 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 the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office

A handwritten signature in black ink, appearing to read "B. M. Jarrett". The signature is fluid and cursive, with a small flourish at the end.

Brandon Jarrett
Executive Director

Delegate of the Auditor-General


Canberra
30 August 2019

GREAT BARRIER REEF MARINE PARK AUTHORITY

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2019 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Great Barrier Reef Marine Park Authority will be able to pay its debts as and when they fall due.



Joshua Thomas
Accountable Authority
30 August 2019



Kim Corrie
Chief Financial Officer
30 August 2019

Statement of Comprehensive Income
for the period ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000	Original Budget \$'000	Revised Budget \$'000
NET COST OF SERVICES					
Expenses					
Employee Benefits	1.1A	24,084	22,185	23,890	26,865
Suppliers	1.1B	34,090	31,343	39,139	36,255
Provision for Douglas Shoal remediation	3.4A	652	-	-	-
Grants		27	268	124	97
Depreciation	3.2A	1,201	1,142	1,300	1,300
Losses from asset disposal	3.2A	3	1	-	-
Cost of goods sold		170	171	235	219
Payments to Queensland Government for Field Management Program	5.4	18,041	13,131	12,341	18,059
Total Expenses		78,268	68,241	77,029	82,795
Own-source income					
Own-source revenue					
Sale of goods and rendering of services	1.2A	2,696	2,832	2,970	3,008
Receipts from Queensland Government for Field Management Program	5.4	13,280	8,779	8,372	13,280
Grants received from Government	1.2B	10,321	20,459	11,511	12,331
Other revenue	1.2C	136	4,808	50	50
Total own-source revenue		26,433	36,878	22,903	28,669
Gains					
Provision for Douglas Shoal remediation	3.4A	-	2,259	-	-
Other	1.2D	53	54	54	54
Total gains		53	2,313	54	54
Total own-source income		26,486	39,191	22,957	28,723
Net cost of services		(51,782)	(29,050)	(54,072)	(54,072)
Revenue from Government	1.2E	53,221	39,689	52,772	52,772
Total Revenue from Government		53,221	39,689	52,772	52,772
Surplus attributable to the Australian Government		1,439	10,639	(1,300)	(1,300)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to net cost of services					
Changes in asset revaluation surplus		(10,721)	50	-	-
Gains/(Losses) on financial assets at fair value through other comprehensive income		-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government		(9,282)	10,689	(1,300)	(1,300)

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary	Affected line items and statement
Statement of Comprehensive Income	
Expenses	
Paid \$5.049m (13%) less than budget to suppliers, primarily consisting of underspends in; Crown of Thorns Starfish Control (COTS) \$2.496m, Curtis Island Offsets \$1.034m, Policy and Planning \$0.595m, and the Field Management Program \$0.328m. The underspends were primarily due to the program areas not having the resources, or suppliers, available to effectively expend the funding, as anticipated in the revised budget.	Suppliers
Paid \$5.700m (46%) more than budget to the Queensland Government for the Field Management Program, due to the increase in the overall program funding requiring further payment in return for additional services. The increased payments are part of the revised budget.	Payment to Queensland Government for Field Management Program
Own-source revenue	
Received \$4.908m (59%) more than budget for the Field Management Program, due to the Queensland Government matching the Commonwealth Government funding commitment from April 2018, returning the program to the balanced 50-50 funding agreement. This additional funding is part of the revised budget.	Receipts from Queensland Government for Field Management Program
Received \$1.190m (10%) less than budget in Government grants, due to COTS reprogramming \$1.575m into 2019-20 to match contractor availability, offset by a second International Coral Reef Initiative (ICRI) funding agreement for \$0.385m. The revised budget includes the ICRI funding of \$0.385m, and \$0.435m for the Reef Integrated Monitoring and Reporting Program (RIMReP) which was not received in 2017-18, or subsequently in 2018-19, with the program milestone and payment now due for completion in 2019-20.	Grants received from Government
Items not subject to subsequent reclassification to net cost of services	
Departmental non-financial assets were subject to a comprehensive independent valuation which resulted in a reduction to the fair value of \$10.721m. See note 3.2A for further details.	Changes in asset revaluation surplus

Statement of Financial Position
as at 30 June 2019

	Notes	2019 \$'000	2018 \$'000	Original Budget \$'000	Revised Budget \$'000
ASSETS					
Financial Assets					
Cash and cash equivalents	3.1A	34,603	36,104	35,389	36,104
Trade and other receivables	3.1B	23,433	23,603	19,686	23,603
Total financial assets		58,036	59,707	55,075	59,707
Non-Financial Assets					
Buildings	3.2A	6,508	16,656	18,358	17,877
Leasehold improvements	3.2A	76	50	-	-
Plant and equipment	3.2A	3,479	3,252	2,605	3,010
Computer software	3.2A	2,843	2,101	2,182	1,951
Reef HQ shop inventory		18	58	114	58
Prepayments		332	487	529	488
Total non-financial assets		13,256	22,604	23,788	23,384
Total assets		71,292	82,311	78,863	83,091
LIABILITIES					
Payables					
Suppliers		2,897	4,808	3,519	4,808
Other payables	3.3A	267	244	38	66
Permit bonds	3.3B	1,047	330	306	330
Total payables		4,211	5,382	3,863	5,204
Provisions					
Employee provisions	6.1A	7,485	8,529	6,535	8,707
Provision for Douglas Shoal remediation	3.4A	29,117	30,720	33,590	30,720
Total provisions		36,602	39,249	40,125	39,427
Total liabilities		40,813	44,631	43,988	44,631
Net assets		30,479	37,680	34,875	38,460
EQUITY					
Contributed equity		28,244	26,163	28,241	28,242
Reserves		2,497	13,218	13,168	13,219
Accumulated deficit		(262)	(1,701)	(6,534)	(3,001)
Total equity		30,479	37,680	34,875	38,460

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary	Affected line items and statement
Statement of Financial Position	
Assets	
Trade and other receivables \$3.747m (19%) more than budget, primarily due to the increase in unspent annual appropriations as per note 5.1.	Financial Assets - Trade and other receivables
Departmental Non-Financial Assets were subject to a comprehensive independent valuation which contributed to a \$11.850m reduction to the carrying value of buildings. See note 3.2A for further details.	Non-Financial Assets - Buildings
Liabilities	
Douglas Shoal provision \$4.473m (13%) less than budget, due to recalculation of the provision and the expenditure to date, as per note 3.4.	Provisions - Douglas Shoal remediation
Equity	
Departmental Non-Financial Assets were subject to a comprehensive independent valuation which resulted in a reduction to the total fair value of \$10.721m. Combined with the increase of \$0.050m in 2017-18, reserves have now decreased \$10.671m	Equity - Reserves
Recorded \$6.271m (96%) more than budget in accumulated deficit, primarily due to supplier underspends in 2018-19, as per the Statement of Comprehensive Income, and suppliers underspends in 2017-18 that contributed to the additional \$5.669m surplus in the prior year, post the 2018-19 budget finalisation.	Equity - Accumulated deficit

Statement of Changes in Equity
for the period ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000	Original Budget \$'000	Revised Budget \$'000
CONTRIBUTED EQUITY					
Opening balance					
Balance carried forward from previous period		26,163	24,384	26,162	26,163
Adjusted opening balance		26,163	24,384	26,162	26,163
Transactions with owners					
Contributions by owners					
Equity injection - Appropriations	5.1A	1,321	1,016	1,321	1,321
Departmental capital budget	5.1A	760	763	758	758
Total transactions with owners		2,081	1,779	2,079	2,079
Closing balance as at 30 June		28,244	26,163	28,241	28,242
RETAINED EARNINGS					
Opening balance					
Balance carried forward from previous period		(1,701)	(12,340)	(5,234)	(1,701)
Adjusted opening balance		(1,701)	(12,340)	(5,234)	(1,701)
Comprehensive income					
Surplus/(Deficit) for the period		1,439	10,639	(1,300)	(1,300)
Total comprehensive income		1,439	10,639	(1,300)	(1,300)
Closing balance as at 30 June		(262)	(1,701)	(6,534)	(3,001)
ASSET REVALUATION RESERVE					
Opening balance					
Balance carried forward from previous period		13,218	13,168	13,168	13,219
Adjusted opening balance		13,218	13,168	13,168	13,219
Comprehensive income					
Other comprehensive income	3.2A	(10,721)	50	-	-
Total comprehensive income		(10,721)	50	-	-
Closing balance as at 30 June		2,497	13,218	13,168	13,219
TOTAL EQUITY					
Opening balance					
Balance carried forward from previous period		37,680	25,212	34,096	37,681
Adjusted opening balance		37,680	25,212	34,096	37,681
Comprehensive income					
Surplus/(Deficit) for the period		1,439	10,639	(1,300)	(1,300)
Other comprehensive income	3.2A	(10,721)	50	-	-
Total comprehensive income		(9,282)	10,689	(1,300)	(1,300)
Transactions with owners					
Contributions by owners					
Equity injection - Appropriations	5.1A	1,321	1,016	1,321	1,321
Departmental capital budget	5.1A	760	763	758	758
Total transactions with owners		2,081	1,779	2,079	2,079
Closing balance as at 30 June		30,479	37,680	34,875	38,460

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Budget Variances Commentary

Statement of Changes in Equity

Retained earnings

Brought forward \$3.533m (68%) more than budget in retained earnings, primarily due to 2017-18 underspends that contributed to the additional \$5.669m surplus in the prior year, post the 2018-19 budget finalisation.

Comprehensive income

As per Statement of Comprehensive Income Budget Variances Commentary, additional revenue offset by supplier underspends led to an overall surplus for 2018-19. Departmental non-financial assets were subject to a comprehensive independent valuation which resulted in a reduction to the fair value of \$10.721m. See note 3.2A for further details.

Affected line items and statement

Balance carried forward from previous period

Surplus/(Deficit) for the period

Other comprehensive income

Cash Flow Statement

for the period ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000	Original Budget \$'000	Revised Budget \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations		53,802	29,524	52,772	52,772
Receipts from Government		10,321	20,459	11,511	12,331
Sale of goods and rendering of services		2,581	2,710	3,020	3,058
GST received from debtors		115	122	-	-
Receipts from Queensland Government for Field Management Program		13,280	8,779	8,372	13,280
Receipts from other		186	4,862	-	-
Total cash received		80,285	66,456	75,675	81,441
Cash used					
Grants		27	268	124	97
Employees		25,146	21,499	23,890	26,865
Suppliers		34,199	28,477	39,320	36,420
GST paid to suppliers		3,685	2,214	-	-
Payments to Queensland Government for Field Management Program		18,041	13,631	12,341	18,059
Total cash used		81,098	66,089	75,675	81,441
Net cash from operating activities		(813)	367	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	3.2A	2,769	1,783	2,079	2,079
Total cash used		2,769	1,783	2,079	2,079
Net cash used by investing activities		(2,769)	(1,783)	(2,079)	(2,079)
FINANCING ACTIVITIES					
Cash received					
Contributed equity		2,081	1,779	2,079	2,079
Total cash received		2,081	1,779	2,079	2,079
Net Cash from Financing activities		2,081	1,779	2,079	2,079
Net increase in cash held					
Cash and cash equivalents at the beginning of the reporting period		(1,501)	363	-	-
Cash and cash equivalents at the end of the reporting period	3.1A	36,104	35,741	35,389	36,104

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary	Affected line items and statement
Cash Flow Statement	
Cash Received	
Received \$4.098m (59%) more than budget from the Queensland Government for the Field Management Program, as per the Statement of Comprehensive Income Budget Variances Commentary.	Cash received - Receipts from Queensland Government for Field Management Program
Cash Used	
Paid \$5.121m (13%) less than budget to suppliers, as per the Statement of Comprehensive Income Budget Variances Commentary.	Cash used - Suppliers
GST paid to suppliers \$3.685m was not separated from suppliers in the original or revised budgets.	Cash used - GST paid to suppliers
Paid \$5.700m (46%) more than budget to the Queensland Government for the Field Management Program, as per the Statement of Comprehensive Income Budget Variances Commentary.	Cash received - Payments to Queensland Government for Field Management Program

Administered Schedule of Comprehensive Income
for the period ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000	Original Budget \$'000	Revised Budget \$'000
NET COST OF SERVICES					
INCOME					
Revenue					
Non-taxation revenue					
Environmental management charge	2.1A	11,449	11,992	11,000	11,000
Infringement notices	2.1A	335	272	80	80
Rent from island properties	2.1A	348	359	359	359
Total non-taxation revenue		12,132	12,623	11,439	11,439
Total revenue		12,132	12,623	11,439	11,439
Total income		12,132	12,623	11,439	11,439
Net contribution by services		12,132	12,623	11,439	11,439
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to net cost of services					
Changes in asset revaluation surplus	4.2A	(741)	-	-	-
Gains/(Losses) on financial assets at fair value through other comprehensive income		-	-	-	-
Total other comprehensive income		(741)	-	-	-
Total comprehensive income		11,391	12,623	11,439	11,439

The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary	Affected line items and statement
Statement of Comprehensive Income	
Revenue	
Received \$0.449m (4%) more than budget in environmental management charge, due to the original budget reflecting a historical average rather than recent trend.	Environmental management charge
Received \$0.255m (319%) more than budget from infringement notices, due to increased focus on compliance.	Infringement notices
Changes in asset revaluation surplus	
Island properties were subject to a comprehensive independent valuation which resulted in a reduction to the fair value of \$0.741m. See note 4.2A for further details.	Asset revaluation

Administered Schedule of Assets and Liabilities

as at 30 June 2019

	Notes	2019 \$'000	2018 \$'000	Original Budget \$'000	Revised Budget \$'000
ASSETS					
Financial Assets					
Receivables - Environmental management charge	4.1A	2,128	2,094	1,867	2,094
Receivables - CDDP Court ordered fines	4.1A	619	699	699	699
Total financial assets		2,747	2,793	2,566	2,793
Non-Financial Assets					
Island properties	4.2A	3,380	4,121	4,086	4,121
Total non-financial assets		3,380	4,121	4,086	4,121
Total assets administered on behalf of Government		6,127	6,914	6,652	6,914
LIABILITIES					
Payables					
Environmental management charge payable to Commonwealth	4.3A	2,128	2,094	1,867	2,094
CDDP court ordered fines payable to Commonwealth	4.3A	619	699	699	699
Total payables		2,747	2,793	2,566	2,793
Total liabilities administered on behalf of Government		2,747	2,793	2,566	2,793
Net assets		3,380	4,121	4,086	4,121

The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary	Affected line items and statement
<p>Statement of Financial Position</p> <p>Assets</p> <p>Accrued receivables were \$0.261m (14%) more than budget in environmental management charge, due to the unanticipated rate of tourism recovery post the natural disaster events of recent years.</p> <p>Island properties were subject to a comprehensive independent valuation which resulted in the fair value being \$0.706m (17%) less than budget. This variance is the revaluation of \$0.741m, as per note 4.2A, less additional rent-in-lieu of asset improvement of \$0.035m.</p> <p>Liabilities</p> <p>Accrued payables were \$0.261m (14%) more than budget in environmental management charge, due to the unanticipated rate of tourism recovery post the natural disaster events of recent years.</p>	<p>Receivables - Environmental management charge</p> <p>Island properties</p> <p>Payables - Environmental management charge</p>

Administered Reconciliation Schedule

for the period ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000
Opening assets less liabilities as at 1 July		4,121	4,086
Net contribution by services			
Income		12,132	12,623
Transfers (to) the Australian Government:			
Appropriation transfers to Official Public Account			
Transfers to OPA		(12,132)	(12,588)
Administered revaluations taken to reserves		(741)	-
Closing assets less liabilities as at 30 June		3,380	4,121

The above schedule should be read in conjunction with the accompanying notes.

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by the GBRMPA for use by the Government is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of the Government. These transfers to and from the OPA are adjustments to the administered cash held by the GBRMPA on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

Administered Cash Flow Statement

for the period ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000	Original Budget \$'000	Revised Budget \$'000
OPERATING ACTIVITIES					
Cash received					
Rent from island properties		348	324	359	359
Infringement notices		335	272	80	80
Environmental management charge		11,449	11,992	11,000	11,000
Total cash received		12,132	12,588	11,439	11,439
Net cash flows from operating activities					
		12,132	12,588	11,439	11,439
Cash and cash equivalents at the beginning of the reporting period					
		-	-	-	-
Cash to Official Public Account					
Environmental Management Charge		11,449	11,992	11,000	11,000
Other		683	596	439	439
		12,132	12,588	11,439	11,439
Cash and cash equivalents at the end of the reporting period					
		-	-	-	-

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary

Administered Cash Flow Statement

Assets

Cash received and Cash to Official Public Account

Received \$0.449m (4%) more than budget in environmental management charge, due to the original budget reflecting a historical average rather than recent trend.

Received \$0.255m (319%) more than budget from infringement notices, due to increased focus on compliance.

Affected line items and statement

Environmental Management Charge

Infringement Notices

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Overview

Objectives of the Great Barrier Reef Marine Park Authority

The Great Barrier Reef Marine Park Authority (GBRMPA) is an Australian Government controlled non-corporate entity. It is a not-for-profit entity. Under the *Great Barrier Reef Marine Park Act 1975*, the Authority is responsible for managing one of the world's premier natural resources - the Great Barrier Reef Marine Park.

The GBRMPA and the Queensland Government jointly manage the Marine Park and this close collaboration is critically important for effectively managing such a large, diverse and complex marine area. The GBRMPA continues to work closely with other Australian Government entities, particularly the Department of the Environment and Energy, and other partners to implement the Reef 2050 Plan.

The continued existence of the GBRMPA in its present form and with its present programs is dependent on Government policy and on continued funding by Parliament for the GBRMPA's administration and programs.

GBRMPA activities contributing toward this outcome are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the GBRMPA in its own right. Administered activities involve the management or oversight by the GBRMPA, on behalf of the Government, of items controlled or incurred by the Government.

The GBRMPA conducts the following administered activities on behalf of the Government:

- a) Collection of the Environmental Management Charge (EMC) and Infringements; and
- b) Management of Commonwealth Islands land, heritage buildings and lease revenue.

Basis of Preparation of the Financial Statements

The financial statements are general purpose financial statements and are required by Section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR); and
- b) Australian Accounting Standards and Interpretations – Reduced Disclosure Requirements issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Significant Accounting Judgements and Estimates

In the process of applying the accounting policies listed in this note, the GBRMPA has made the following judgements that have the most significant impact on the amounts recorded in the financial statements:

Douglas Shoal remediation provision

In 2016-17 the \$34.909m Douglas Shoal remediation provision was discounted over a 3 year period, with a flat rate of 2% based on CPI, for a resulting expensed discount of \$1.319m. In 2017-18 the project plan was significantly revised, with the resulting provision of \$34.298m calculated by discounting over a 5 year period, with a weighted rate of up to 3.5% based on a standard wage price index. The difference of \$2.259m, between the calculated discount of \$3.578m and the original discount, was recognised as a gain. In 2018-19 the project plan, and the parameters, have remained the same with only the timing of the yearly payments being revised. As per note 3.4, the provision is now calculated at \$29.117m, with the \$0.652m unwinding of total discount being expensed.

Provision finalised from previous adjustment to prior period

Legal advice received in April 2018 confirmed an underpayment for casual employees in Reef HQ resulting from a revised interpretation of certain clauses in the GBRMPA Enterprise Agreement. In 2017-18 GBRMPA recognised a liability to make salary back payments, in accordance with shift penalties, and in line with statutory limitations, for the period 1 May 2012 to 30 June 2018, to the value of \$1.687m. In 2018-19 this provision has been finalised, as per note 6.1, with former casual employees paid their outstanding entitlement under the revised interpretation.

Buildings, Plant and equipment

The value of buildings, plant and equipment has been taken to be fair value as determined by an independent valuer.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Overview (cont)

New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

In 2018-19, AASB 9 *Financial Instruments* has been adopted in line with the prescribed 1 July 2018 date of initial application. As per note 7.2 and 7.3, the application of this standard has not resulted in any reclassifications, or any other material impact.

No accounting standard has been adopted earlier than the application date as stated in the standard.

All other new standards/revised standards/interpretations/amending standards that were issued prior to the signing of the financial statements and are applicable to the current reporting periods did not have a material effect. For the GBRMPA's future financial statements, the following standards are applicable from the 2019-20 reporting period, with the impact still to be assessed by management:

- AASB 15 *Revenue from Contracts with Customers*
- AASB 16 *Leases*
- AASB 1058 *Income of Not-for-Profit Entities*

Budgetary Reporting of Major Variances (AASB1055)

The Budget Variances Commentary provides a comparison between the original budget provided to Parliament in May 2018, the revised budget presented at a consolidated Whole of Government level to Parliament in the Mid-Year Economic and Fiscal Outlook 2018-19 in December 2018, and the final financial outcome in the 2018-19 financial statements. As no further changes were made to the revised budget it was subsequently published, at the entity level, as the 2018-19 Estimated Actual in the 2019-20 Portfolio Budget Statements (PBS). Neither the original or revised budgets provided are audited, however major changes in budget have been explained as part of the variance analysis where relevant.

Variances are considered to be 'major' where:

- (a) the variance between budget and actual is greater than +/-10% of the budget for the line items; and
- (b) the variance between budget and actual is greater than +/-2% of the relevant budget base.

The relevant budget bases are:

- **Departmental** - Total Expenses
- **Administered** - Total Income

Variance explanations will also be provided where there have been major changes to business activities that may not be numerically material but by nature may assist users in understanding underlying business changes that may have occurred since the original budget was released.

Where a revised budget has been presented to Parliament, the GBRMPA may include variance explanations of major variances between the revised budget and actual amounts where they are considered relevant to an assessment of the discharge of accountability and to an analysis of the performance of the GBRMPA.

Taxation

The entity is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Reef HQ

The Reef HQ building was funded as a Commonwealth-State Bicentennial project, through the Great Barrier Reef Wonderland Association Incorporated (the Association) on land leased from the Townsville Port Authority. Following the winding up of the Association in September 2001 the lease arrangement for the land is now between the Great Barrier Reef Marine Park Authority and the Townsville Port Authority for \$1. The impact of the changes in AASB 16 Leases on this arrangement is still to be assessed.

Insurance

The GBRMPA is insured for risks through the Government's insurable managed fund Comcover. This includes insurance cover for the operation of Reef HQ aquarium. Workers compensation is insured through Comcare Australia.

Reporting of Administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Events After the Reporting Period

Departmental

There was no subsequent events that had the potential to significantly affect the ongoing structure and financial activities of the GBRMPA.

Administered

There was no subsequent events that had the potential to significantly affect the ongoing structure and financial activities of the GBRMPA.

Financial Performance

This section analyses the financial performance of Great Barrier Reef Marine Park Authority for the year ended 30 June

1.1: Expenses

	Notes	2019 \$'000	2018 \$'000
1.1A: Employee Benefits			
Wages and salaries		18,036	16,903
Superannuation			
Defined contribution plans		1,245	1,231
Defined benefit plans		1,978	1,708
Leave and other entitlements		2,533	2,201
Other employee benefits		261	126
Fringe benefit tax		31	16
Total employee benefits		24,084	22,185

Accounting Policy

Accounting policies for employee related expenses is contained in the People and relationships section (refer 6.1).

1.1B: Suppliers

Goods and services supplied or rendered

Aircraft and vessel charter costs		1,064	900
Consultants		1,853	8,787
Contractors		18,462	11,549
Employee related and training		688	493
Employment agency temporary staff		3,066	1,795
External audit fees		53	54
Internal audit fees		88	118
IT Services		880	910
Legal fees and other legal		371	392
Library and subscriptions		184	69
Meetings and engagement costs		204	100
Property and minor equipment		825	559
Reef HQ general expenses		771	746
Telephone and communications		734	591
Travel		2,133	1,754
Utilities		560	638
Other general expenses		455	452
Total goods and services supplied or rendered		32,391	29,907

Goods supplied

Services rendered

Total goods and services supplied or rendered

Other Suppliers

Operating lease rentals in connection with

External Parties			
Minimum lease payments		1,601	1,328
Workers compensation premiums		98	108
Total other suppliers		1,699	1,436
Total suppliers		34,090	31,343

Leasing commitments

The GBRMPA in its capacity as lessee has five (5) Commercial Property leases throughout Queensland. Under the WOAG procurement program, GBRMPA lease fleet vehicles and multi-function photocopiers. The commercial property leases include escalation of rent based on CPI, and those that are not on a month-to-month basis also have options to extend.

Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:

Within 1 year		1,641	478
Between 1 to 5 years		1,553	212
More than 5 years		-	-
Total operating lease commitments		3,194	690

Accounting Policy

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

	Notes	2019 \$'000	2018 \$'000
Own-Source Revenue			
1.2A: Sale of Goods and Rendering of Services			
Sale of goods		302	352
Rendering of services		2,118	2,235
Permit assessment fees	5.2	276	245
Total sale of goods and rendering of services		2,696	2,832

Accounting Policy

Revenue from the sale of goods is recognised when:

- a) the risks and rewards of ownership have been transferred to the buyer; and/or
- b) the entity retains no managerial involvement or effective control over the goods;

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account.

Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

1.2B: Grants received from Government

Capacity Building for Indigenous Rangers ¹		991	538
Crown of Thorns Starfish Control ²		5,125	7,000
Curtis Island Offsets Program ²		2,908	1,588
Ensuring the Resilience of the Great Barrier Reef ²		-	4,000
International Coral Reef Initiative Co-Chairing ³		385	91
Land & Sea Country Partnership ²		-	2,000
Marine Monitoring Program ²		-	2,450
National Landcare Reef Integrated Marine Monitoring and Reporting Program ²		-	435
Reef Integrated Marine Monitoring and Reporting Program ²		912	1,757
Reef Resilience Mapping ²		-	600
Total grants received from Government		10,321	20,459

1. Funding received directly from Department of the Prime Minister and Cabinet

2. Funding received directly from Department of the Environment and Energy

3. Funding received directly from Department of Foreign Affairs and Trade

1.2C: Other Revenue

Shen Neng 1 litigation cost recovery		-	4,500
Other revenue		133	303
Sale of assets		3	5
Total other revenue		136	4,808

1.2D: Gains

Resources received free of charge - external audit services		53	54
Total gains		53	54

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources are recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Sale of Assets

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

1.2E: Revenue from Government

Appropriations			
Departmental appropriation		29,807	12,838
Departmental special appropriation		11,449	11,992
Field management program	5.4	11,965	14,859
Total revenue from Government		53,221	39,689

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the GBRMPA gains control of the appropriation. Where amounts relate to activities that are reciprocal in nature, revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Special Appropriation

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge (EMC) from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Amounts collected are paid into the Official Public Account (OPA). The GBRMPA receives an equivalent amount via a special appropriation (*GBRMP Act s654A*) for its operations. Special appropriation is recognised when the GBRMPA has the right to receive the revenue and it can be reliably measured. This is deemed to occur when monies are received by the GBRMPA from permit holders.

Income and Expenses Administered on Behalf of Government

This section analyses the activities that the Great Barrier Reef Marine Park Authority does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1 Administered - Income

	Notes	2019 \$'000	2018 \$'000
REVENUE			
2.1A Non-Taxation Revenue			
Environmental management charge		11,449	11,992
Infringement notices		335	272
Rent from island properties		348	359
Total non-taxation revenue		12,132	12,623
Rental income commitments			
The Great Barrier Reef Marine Park Authority, in its capacity as lessor, manages two leases on behalf of the Commonwealth.			
Dent Island 15 year lease to Hamilton West Pty Ltd expiring 31 January 2029 with an option to extend for 2 terms at 15 years each term.			
Lady Elliot Island 10 year lease to Reef Resort Management Pty Ltd expiring 30 November 2025 with an option to extend for another 10 years.			
Commitments for rental income are receivable as follows:			
Within 1 year		363	356
Between 1 to 5 years		1,509	1,445
More than 5 years		961	2,168
Total rental income commitments receivable		2,833	3,969

Accounting Policy

All administered revenues are revenues relating to ordinary activities performed by the GBRMPA on behalf of the Australian Government. As such, administered appropriations are not revenues of the GBRMPA as it oversees distribution or expenditure of the funds as directed.

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge (EMC) from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Other revenue received is from QLD Government State Penalties Enforcement Registry (SPER) that administer the recovery of infringement debts. Revenue is also generated from rent that is charged under leases associated with the use of the land including a number of heritage listed lighthouse properties. All amounts collected are paid into the Official Public Account (OPA).

Financial Position

This section analyses the Great Barrier Reef Marine Park Authority's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

3.1 Financial Assets

	Notes	2019 \$'000	2018 \$'000
3.1A: Cash and Cash Equivalents			
Field Management special account - cash at bank	5.4	32,105	34,304
Field Management special account - cash held in OPA	5.4	2,178	580
Cash on Hand or on deposit		320	1,220
Total cash and cash equivalents		34,603	36,104

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

- a) cash on hand;
- b) cash held by outsiders; and
- c) bank accounts.

3.1B: Trade and Other Receivables

Goods and services receivables

Goods and services receivables

117 195

Total goods and services receivables

117 195

Appropriations receivable

Appropriations receivable

5.1B 22,837 22,700

Total appropriations receivable

22,837 22,700

Other Receivables

GST receivable from the Australian Taxation Office (net)

472 695

Other

7 13

Total other receivables

479 708

Total trade and other receivables (gross)

23,433 23,603

Less impairment allowance

Goods and services

- -

Total trade and other receivables (net)

23,433 23,603

Credit terms for goods and services were within 30 days (2018: 30 days).

Accounting Policy

Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

3.2 Non-Financial Assets

3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Computer Software

Reconciliation of the opening and closing balances of property, plant and equipment and computer software 2019

	Buildings \$'000	Leasehold Improvements \$'000	Plant & Equipment \$'000	Computer Software \$'000	Total \$'000
As at 1 July 2018					
Gross book value	16,720	50	3,253	2,101	22,124
Accumulated depreciation and impairment	(64)	-	(1)	-	(65)
Net book value 1 July 2018	16,656	50	3,252	2,101	22,059
Additions					
Purchase or internally developed	1,299	-	1,101	370	2,770
Revaluations and impairments recognised in other comprehensive income	(11,466)	30	(848)	388	(11,896)
Transfers between classes	-	-	-	-	-
Disposals	-	-	(1)	-	(1)
Depreciation	(416)	(35)	(598)	(152)	(1,201)
Elimination of accumulated depreciation on revaluation	435	31	573	136	1,175
Depreciation disposals	-	-	-	-	-
Net book value 30 June 2019	6,508	76	3,479	2,843	12,906
Net book value as of 30 June 2019 represented by					
Gross book value	6,553	80	3,505	2,859	12,997
Accumulated depreciation and impairment	(45)	(4)	(26)	(16)	(91)
Net book value 30 June 2019	6,508	76	3,479	2,843	12,906

Impairments recognised through profit and loss of Nil (2018: Nil) for property, plant and equipment.

Revaluations of non-financial assets

Following on from independent comprehensive valuations in 2015 and 2018, along with desktop valuations in 2016 and 2017, Pickles Valuation Services (PVS) completed another independent comprehensive valuation in 2019. The requirement for an additional comprehensive valuation was primarily to assess the condition of the GBRMPA's primary non-financial asset, Reef HQ aquarium. Accordingly the fair value of this asset has been written down by \$11.091m. Additionally, due to the GBRMPA's ageing asset base, and extended utilisation of classes such as Plant and Equipment, further revaluations were made to asset values and total useful lives across classes. As per this breakdown the overall write down has predominately been against buildings, made up primarily of Reef HQ aquarium, with the net effect a \$10.721m decrease to the total Written Down Value (WDV), which has been taken from the asset revaluation reserve. In particular, there has been no impairment recorded against intangibles. The next scheduled comprehensive revaluation of GBRMPA's assets is in 2020-21 by an independent valuer. All increments and decrements have been transferred to accumulated depreciation firstly, and then the asset revaluation reserve. No decrements were expensed (2018: Nil).

Contractual commitments for the acquisition of property, plant and equipment

As at 30 June 2019, the GBRMPA had contractual commitments for asset acquisitions of \$0.795m (2018: \$0.638m).

3.2 Non-Financial Assets (cont)

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$5,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total such as IT equipment).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the GBRMPA where there exists an obligation to restore the property to its original condition. These costs are included in the value of the GBRMPA's leasehold improvements with a corresponding provision for the 'make good' recognised.

Make Good

The GBRMPA currently has nil (2018: nil) agreements for the leasing of premises which have provisions requiring the entity to restore the premises to their original condition at the conclusion of the lease.

Revaluations

Following initial recognition at cost, property plant and equipment were carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments were made on a class basis. Any revaluation increment was credited to equity under the heading of asset revaluation surplus except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluations decrements for a class of assets were recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the GBRMPA using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable assets are based on the following useful lives:

	2019	2018
Buildings	5 - 50 years	5 - 50 years
Leasehold improvements	Lease Term	Lease term

Impairment

All assets were assessed for impairment at 30 June 2019. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the GBRMPA were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

3.2 Non-Financial Assets (cont)

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Computer software

These assets are carried at fair value as determined by an independent valuer. Computer software costing less than \$5,000, is expensed in the year of acquisition.

Computer software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the GBRMPA's software is 3 to 10 years (2017-18: 3 to 10 years).

All software assets were assessed for indications of impairment as at 30 June 2019.

Inventory

Inventories held for sale are valued at the lower of cost and net realisable value. Inventories acquired at no cost or nominal consideration are initially measured at current replacement cost at the date of acquisition.

3.3 Payables

	Notes	2019 \$'000	2018 \$'000
3.3A: Other payables			
Wages and salaries		160	178
Superannuation		-	-
Amounts owed to Commonwealth		107	66
Total other payables		267	244
3.3B: Permit bonds			
Cash Bonds held on behalf of Permit Holders		1,047	330
Total permit bonds		1,047	330

3.4 Provisions

3.4A Provisions for Douglas Shoal Remediation

Balance carried forward from previous period	30,720	33,590
Expenses against provision	(2,255)	(611)
(Discounting) of provision	652	(2,259)
Total provisions	29,117	30,720

On 3 April 2010, the Chinese owned bulk carrier, *Shen Neng 1*, grounded on Douglas Shoal within the Great Barrier Reef Marine Park. Douglas Shoal is a reef shoal located 90 kilometres off the central coast of Queensland. The *Shen Neng 1* traversed a significant area of Douglas Shoal over 3-12 April 2010 before being re-floated. The damage to Douglas Shoal comprises both physical and contaminant damage. The grounding created large depressions of rubble across Douglas Shoal as well as leaving behind large concentrations of toxic anti-fouling paint, in particular tributyltin (TBT) (banned in Australia since 2008).

The Commonwealth of Australia, acting through the Great Barrier Reef Marine Park Authority, commenced proceedings in March 2013 against the shipowner of the *Shen Neng 1*. The Commonwealth claimed damages for remediation of Douglas Shoal. The hearing was held in the Federal Court, however it was settled out of court for \$35,000,000 with payment made in October 2016.

In 2018-19 the provision has been recalculated under the same 5 year project plan as 2017-18, utilising the same weighted wage price index, with only the timing of the yearly payments being revised. The current provision of \$29.117m reconciles to the original provision of \$35.000m when combined with the total discount applied of \$2.926m as at 30 June 2019, and the life to date expenditure of \$2.957m. Of the total discount applied to date, \$0.652m has been expensed in 2018-19.

Assets and Liabilities Administered on Behalf of the Government

This section analyses assets used to conduct operations and the operating liabilities incurred as a result the Great Barrier Reef Marine Park Authority does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered - Financial Assets

	Notes	2019 \$'000	2018 \$'000
4.1A Fees and Fines Receivables			
Receivables - Environmental management charge		2,128	2,094
Receivables - CDPP Court ordered fines		619	699
Total fees and fines receivable		2,747	2,793
Receivables are aged as follows			
Not Overdue		2,682	2,094
Overdue by more than 90 days		65	699
Total receivables		2,747	2,793

Accounting Policy

Loans and receivables

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Amounts collected are paid into the Official Public Account. Fees and fines payable to the Commonwealth are administered by QLD Government State Penalties Enforcement Registry (SPER).

4.2 Administered - Non-Financial Assets

4.2A: Reconciliation of the Opening and Closing Balances of Island Properties

Reconciliation of the opening and closing balances of island properties for 2019

	Land & Buildings \$'000	Total \$'000
As at 1 July 2018		
Gross book value	4,121	4,121
Total as at 1 July 2018	4,121	4,121
Revaluations and impairments recognised in other comprehensive income	(741)	(741)
Total as at 30 June 2019	3,380	3,380
Total as at 30 June 2019 represented by		
Gross book value	3,380	3,380
Total as at 30 June 2019	3,380	3,380

No indications of impairment were found, and as heritage listed properties the Islands do not depreciate, or have any stated useful life. The Island properties are not expected to be sold or disposed of within the next 12 months.

Revaluations of non-financial assets

In June 2018 comprehensive valuations were undertaken by Pickles Valuation Services on Dent Island and Low Isles, with Lady Elliot Island being comprehensively assessed in August 2018. An assessment of fair value was undertaken on the island properties with the recalculation resulting in an overall decrease of \$0.741m. All increments and decrements are transferred to the asset revaluation surplus by asset class and included in the Administered Reconciliation Schedule. No increment/decrement was expensed in the current year (2018: Nil).

Accounting Policy

Island properties

Administered non-financial assets only consists of Island properties valued at fair value. Lighthouse and other adjacent properties are heritage listed therefore no depreciation is recorded against the asset. The Island properties are valued in accordance with AASB116 by an independent valuer. Valuations are deemed to occur on 30 June of each year. From 1 July 2015, the islands are valued in accordance with their restricted use under lease agreements.

Heritage and Cultural assets

In accordance with AASB116, and as per Environment Protection and Biodiversity Act 1999 (s. 341ZA) the Authority is required to have plans in place to comply with the Commonwealth Heritage management principles. Accordingly the Island properties are managed by Commonwealth project officer, and have resident caretakers for maintenance. Comprehensive valuations are conducted every 3 years, with the next one due in 2020-21, and desktop valuations are conducted in between. The GBRMPA Commonwealth Heritage Listed Places and Properties Heritage Strategy 2018-21, can be found at: <http://hdl.handle.net/11017/3369>.

4.3 Administered - Payables

	Notes	2019 \$'000	2018 \$'000
4.3A: Suppliers			
Environmental management charge payable to the Commonwealth		2,128	2,094
CDPP court ordered fines payable to the Commonwealth		619	699
Total suppliers		2,747	2,793

Settlement was usually made within 30 days (2018: 30 days)

Accounting Policy

Liabilities

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Amounts collected are paid into the Official Public Account. Fees and fines payable to the Commonwealth are administered by QLD Government State Penalties Enforcement Registry (SPER).

Funding

This section identifies the Great Barrier Reef Marine Park Authority's funding structure.

5.1 Appropriations

5.1A: Annual Appropriations (Recoverable GST exclusive)

Annual Appropriations for 2019

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total Appropriation \$'000	Appropriation applied in 2019 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	41,772	10,181	51,953	52,200	(247)
Capital Budget ⁴	760		760	760	-
Other services					
Equity injections	1,321		1,321	1,837	(516)
Total departmental	43,853	10,181	54,034	54,797	(763)

Notes

1. In 2018-2019, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2018-2019, adjustments are for section 74 of the PGPA Act.
3. In 2018-2019, there were no material differences.
4. Departmental Capital Budgets are appropriated through Appropriation Acts. They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

5.1A: Annual Appropriations (Recoverable GST exclusive)

Annual Appropriations for 2018

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total Appropriation \$'000	Appropriation applied in 2018 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	27,697	32,378	60,075	49,435	10,640
Capital Budget ⁴	763		763	763	-
Other services					
Equity injections	1,016		1,016	500	516
Total departmental	29,476	32,378	61,854	50,698	11,156

Notes

1. In 2017-2018, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2017-2018, adjustments are for section 74 of the PGPA Act.
3. In 2017-2018, unspent departmental appropriations, both ordinary and special, held in the OPA and in cash, have increased by \$10,640m (81%) due to: the Shen Neng 1 litigation cost recovery payment, along with program underspends and additional special appropriation, as per the Statement of Comprehensive Income Budget Variances Commentary. Separately, capital appropriations were underspent by \$0.516m in 2017-18 and together with the \$0.150m unspent capital in 2016-17, \$0.666m in capital is now in unspent annual appropriations.
4. Departmental Capital Budgets are appropriated through Appropriation Acts. They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

5.1 Appropriations (cont)

5.1B: Unspent Annual Appropriations ('Recoverable GST exclusive')

	2019 \$'000	2018 \$'000
Departmental		
Appropriation Act (No. 1) 2017-18	13,576	22,034
Appropriation Act (No. 2) 2017-18	-	666
Appropriation Act (No. 1) 2018-19	9,261	-
Cash on Hand or on deposit	320	1,220
Total departmental	23,157	23,920

5.1C: Special Appropriations Applied ('Recoverable GST exclusive')

	Appropriation applied	
Authority	2019 \$'000	2018 \$'000
Great Barrier Reef Marine Park Act s.65A, Departmental Unlimited Amount	11,449	11,992
Operations of the Great Barrier Reef Marine Park Authority		
Total	11,449	11,992

5.2 Regulatory Charging Summary

	2019 \$'000	2018 \$'000
Expenses		
Departmental	2,488	2,383
Total expenses	2,488	2,383
Amounts applied		
Own source revenue	276	245
Total revenue	276	245

Cost recovered activities

1. Managing the Permission System under the *Great Barrier Reef Marine Park Act 1975*.

The Cost Recovery Implementation Statement is available at: <http://hdl.handle.net/11017/3167>

5.3 Net Cash Appropriation Arrangements

	2019 \$'000	2018 \$'000
Total comprehensive income/(loss) less depreciation/amortisation expenses previously funded through revenue appropriations	(8,081)	11,831
Plus depreciation/amortisation expenses previously funded through revenue appropriation	(1,201)	(1,142)
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(9,282)	10,689

1. From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriation for depreciation/amortisation expenses ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

5.4 Field Management Special Account

The Special Account is used for the facilitation of payments for and on behalf of the GBRMPA and the Queensland Government Department of Environment and Science.

Appropriation: *Public Governance, Performance and Accountability Act 2013 section 80*

Establishing Instrument: *Great Barrier Reef Marine Park Act 1975*; section 49

Purpose: *Great Barrier Reef Marine Park Act 1975*; section 51(2):

- a) the management, protection or maintenance of the Great Barrier Reef World Heritage Area;
- b) purposes incidental to the management, protection or maintenance of the Great Barrier Reef World Heritage Area;
- c) meeting the expenses of administering the account.

The guiding principles agreed between the Commonwealth and Queensland Governments under the *Great Barrier Reef Intergovernmental Agreement 2015* are:

- i) A collaborative and cooperative approach is fundamental to the effective long-term protection, conservation and management of the Great Barrier Reef as this is beyond the power and remit of either jurisdiction;
- ii) The precautionary principle will be applied to protecting the environmental, World Heritage and National Heritage values of the Great Barrier Reef including its Outstanding Universal value;
- iii) The marine and land environments within and adjacent to the Great Barrier Reef World Heritage Area will be managed in an integrated manner consistent with ecosystem-based management and the principles of ecologically sustainable use;
- iv) Economic growth and the long-term health of the Great Barrier Reef ecosystem are interconnected, and actions or changes in one can impact on the other and must be taken into account, in particular
 - population growth and economic development increases the demand for resource and recreational use of the Great Barrier Reef
 - land-use activities in the catchment, and urban development can have adverse impacts on the quality of water entering the Great Barrier Reef, and
 - regulation of activities that exploit marine resources, measures for protection of marine parks, or initiatives to reduce external pressures on the ecosystem can have regional and local social and economic effects, and improve the long term viability of the region
- v) Trends in the health, use of and risks to the environment of the Great Barrier Reef ecosystem, including its Outstanding Universal Value will be regularly monitored and reported to ensure decisions are soundly based;
- vi) Co-ordinated long-term monitoring and research and the collection and sharing of marine-based biological, physical, social and economic data is fundamental;
- vii) Regular, periodic review of the resources necessary for the long-term management of the marine and national parks within the Great Barrier Reef World Heritage Area will be undertaken; and
- viii) Initiatives should be delivered through a concerted response across all levels of government with shared funding arrangements of joint Commonwealth-State initiatives agreed on a case-by-case basis.

Departmental	Note	Great Barrier Reef Field Management Account	
		\$ 2019	\$ 2018
Balance brought forward from previous period		34,883,982	35,261,377
Increases			
Payments received from Queensland Government		13,279,822	8,779,000
Government appropriation ¹		11,965,000	14,859,000
Receipts from external parties		68,583	127,995
Sale of assets		3,226	4,356
Curtis Islands Offsets revenue ²		2,908,095	1,588,050
Total increases		28,224,726	25,358,401
Available for payments		63,108,708	60,619,778
Decreases			
Payments made to Queensland Government for Field Management Program		18,040,547	13,130,575
Further payments made to Queensland Government ⁴		265,983	5,690,000
Payments made to employees and suppliers		6,228,210	4,517,178
Bank Fees		101	-
Capital expenditure		153,355	274,364
Curtis Islands Offset payments made to employees and suppliers ³		1,876,109	1,519,007
Douglas Shoal remediation payments made to employees and suppliers ³		2,255,552	604,672
Douglas Shoal transfer from prior year ³		5,856	-
Total decreases		28,825,713	25,735,796
Total balance carried to the next period		34,282,995	34,883,982
Balance represented by:			
Cash held in the Official Public Account	3.1A	2,178,008	579,663
Cash held in GBRMPA bank account	3.1A	32,104,987	34,304,319

Notes

1. Includes \$11.965m from Appropriation Act (No. 1) 2018-19.
2. Included in note 1.2B: Grants received from Government.
3. The Curtis Islands Offsets program and the Douglas Shoal remediation project, also utilise the Field Management Special Account.
4. Additional payments were made to the QLD Government for; facilities in Gladstone (\$0.122m), the second Reef Ranger vessel (\$0.074m), Low Isles amenities (\$0.040m), and a temporary Project Officer (\$0.030m).

Accounting Policy

Except for expenditure on fixtures upon land owned by or under the direct control of the Commonwealth or the GBRMPA, payments to the Queensland Department of Environment and Science for the JFMP are fully expensed in the year of payment.

People and relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	Notes	2019 \$'000	2018 \$'000
6.1A: Employee Provisions			
Salaries ¹		-	1,687
Leave		7,437	6,805
Other		48	37
Total employee provisions		7,485	8,529

1. Legal advice received in April 2018 confirmed an underpayment for casual employees in Reef HQ resulting from a revised interpretation of certain clauses in the GBRMPA Enterprise Agreement. GBRMPA recognised a liability to make salary back payments, in accordance with shift penalties, and in line with statutory limitations, for the period 1 May 2012 to 30 June 2018, to the value of \$1.687m at 30 June 2018. In 2018-19, 115 current and former casual employees have been paid their outstanding entitlement under the revised interpretation, with \$1.401m in total payments made. Following finalisation of the liability to GBRMPA, the remaining provision has now been reversed through employee benefits.

Accounting Policy

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligation are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the GBRMPA is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the GBRMPA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

The GBRMPA staff are members of the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap).

The PSS is a defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance administered schedules and notes.

The GBRMPA makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The GBRMPA accounts for contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

6.2: Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Great Barrier Reef Marine Park Authority, directly or indirectly, including any director (whether executive or otherwise) of the entity, the Portfolio Minister, and any other relevant Government Minister. The Great Barrier Reef Marine Park Authority has determined the following people are the internal Key Management Personnel during the reporting period:

Board (*Great Barrier Reef Marine Park Authority Act 1975*)

Dr Russell Reichelt - Chairman - appointed under s10(2)
 Dr Ian Poiner - Chairman - appointed under s10(2)
 Mr Joshua Thomas - Member - appointed under s10(6)
 Mr Bruce Elliot - Member - appointed under s10(6)
 Ms Margie McKenzie - Member - appointed under s10(6B)
 Ms Melissa George - Member - appointed under s10(6A)
 Ms Emma Johnston - Member - appointed under s10(6)
 Mr Dave Stewart - Member - appointed under s10(2-4)
 Ms Wendy Morris - Member - appointed under s10(6B)

Term

Date of cessation 28/10/18
 Date of commencement 29/10/18
 Date of commencement 18/3/19
 29/10/18 - 17/03/19
 Date of cessation 24/9/18
 Date of cessation 21/11/18
 Full Term
 Full Term
 Date of commencement 7/2/19

Executive Management Group (*Public Governance, Performance and Accountability Act 2013*)

Dr Russell Reichelt - Accountable Authority
 Mr Joshua Thomas - Accountable Authority
 Ms Margaret Johnson - General Manager Reef Strategy
 Mr Bruce Elliot - Accountable Authority
 Mr Bruce Elliot - General Manager Reef Engagement
 Dr Kristin Dobbs - Acting General Manager Reef Engagement
 Dr Simon Banks - General Manager Reef Protection
 Ms Anne Leo - General Manager Corporate Services

Term

Date of cessation 28/10/18
 Date of commencement 18/3/19
 Full Term
 29/10/18 - 17/03/19
 1/7/18 - 28/10/18 and 18/03/19 - 30/06/19
 29/10/18 - 17/03/19
 Full Term
 Full Term

	2019	2018
	\$	\$
Short-term employee benefits	1,165,144	1,356,120
Post-term employee benefits	165,960	185,576
Other long-term employee benefits	80,056	108,937
Termination benefits	-	-
Total key management personnel remuneration benefits	1,411,160	1,650,633

The total number of key management personnel that are included in the above table are 13 individuals (2018: 10 individuals).

The above key management personnel remuneration is internal only, and excludes the remuneration and other benefits of the Portfolio Minister, and any other relevant Government Ministers. Ministerial remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the entity.

Mr Dave Stewart is not remunerated by the GBRMPA, as the Director General of the Department of the Premier and Cabinet his position on the board is held as a Queensland Government representative. Mr Stewart's Queensland Government position has no controlling interest in the joint Field Management Program partnership that the GBRMPA maintains with the Department of Environment and Science.

Ms Anne Leo is employed by the Department of the Environment and Energy, and is seconded to the GBRMPA.

6.3 Related Party Disclosures

Related party relationships

The GBRMPA is an Australian Government controlled entity.

Board members are appointed under section 10 of the *Great Barrier Reef Marine Park Act 1975*.

Board members and their related parties may hold positions in other entities that result in them having control or significant influence over the financial or operating policies of those entities.

Given the breadth of Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of Environmental Management Charge, receipt of Medicare rebate or Higher Education loans. These transactions have not been separately included in this note. Certain entities transacted with the GBRMPA in the reporting period. The terms and conditions of those transactions with key management personnel and their related parties were no more favourable than those available, or which might reasonably be expected to be available, on a similar transactions to non-related entities on an arm's length basis.

Loans to Key Management Personnel or Key Management Personnel-Related Entities

In 2018-19, no loans were made to key management personnel or key management personnel-related entities (2017-18: Nil).

Other Transactions with Key Management Personnel or Key Management Personnel-Related Entities

The GBRMPA has an ongoing contractual arrangement with the Reef Rainforest and Research Centre (RRRC) for Crown of Thorns Starfish control, with whom a related party to a key management personnel (GBRMPA Board Member from 1/7/2018 to 24/9/2019) is part of the board as a non-executive Director. All transactions were made on an arm's length basis.

	2019	2018
	\$	\$
Reef Rainforest and Research Centre COTS contract payments	4,679,454	4,729,000
Total transactions with key management personnel-related entities	4,679,454	4,729,000

Managing Uncertainties

This section analyses how the Great Barrier Reef Marine Park Authority manages financial risks within its operating environment.

7.1A Contingent Assets and Liabilities

Contingent Assets

The GBRMPA has no Contingent Assets for the 2018-19 financial year (2017-18: Nil)

Contingent Liabilities

The GBRMPA has no Contingent Liabilities for the 2018-19 financial year (2017-18: Nil)

Unquantifiable Contingent Assets

The GBRMPA has no Unquantifiable Contingent Assets for the 2018-19 financial year (2017-18: Nil)

Unquantifiable Contingent Liabilities

The GBRMPA has no Unquantifiable Contingent Liabilities for the 2018-19 financial year (2017-18: Nil)

Significant Remote Contingencies

The GBRMPA has no Significant Remote Contingencies for the 2018-19 financial year (2017-18: Nil)

7.1B Administered - Contingent Assets and Liabilities

Contingent Assets and Liabilities

The GBRMPA has no Contingent assets and Liabilities for the 2018-19 financial year (2017-18: Nil)

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

7.2 Financial Instruments

	2019 \$'000	2018 \$'000
7.2A: Categories of Financial Instruments		
Financial Assets under AASB139 and AASB 9¹		
Financial assets at amortised cost		
Cash and cash equivalents	34,603	36,104
Receivables for goods and services	117	195
Other receivables	7	13
Total financial asset at amortised cost	34,727	36,312
Total financial assets	34,727	36,312
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade Creditors	2,897	4,808
Other	267	244
Total financial liabilities measured at amortised cost	3,164	5,052
Total financial liabilities	3,164	5,052

1. There was no reclassification of financial assets upon the initial application of AASB 9.

Accounting Policy

Financial Assets

With the implementation of AASB 9 Financial Instruments for the first time in 2019, the GBRMPA classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

7.3 Administered - Financial Instruments

	Notes	2019 \$'000	2018 \$'000
7.3A: Categories of Financial Instruments			
Financial Assets under AASB 139 and AASB 9¹			
Financial assets at amortised cost			
Receivables - Environmental management charge		2,128	2,094
Receivables - CDPP Court ordered fines		619	699
Receivables - Rental Income		-	-
Total financial assets at amortised cost		2,747	2,793
Total financial assets		2,747	2,793

1. There was no reclassification of financial assets upon the initial application of AASB 9.

7.4 Fair Value Measurements

Accounting Policy

The GBRMPA deems transfers between levels of the fair value hierarchy to have occurred at 30 June 2019.

7.4A: Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2019 \$'000	2018 \$'000
Non-financial assets		
Buildings - Level 3	6,508	16,656
Leasehold improvements - Level 3	76	50
Plant and equipment - Level 2	1,335	1,044
Plant and equipment - Level 3	2,144	2,208
Computer software - Level 3	2,843	2,101
Total non-financial assets	12,906	22,059
Total fair value measurements of assets in the Statement of Financial Position	12,906	22,059

1. The following valuation techniques were used:

Cost approach: based on the amount required to replace the service potential of an asset

Market approach: based on market transactions involving identical or similar assets or liabilities

The GBRMPA procured valuation services from Pickles Valuation Services (PVS) and relied on valuation models provided by PVS. An assessment of fair value was undertaken in 2019. PVS re-tests the valuation model every 12 months and has provided written assurance to the GBRMPA that the model developed is compliant with AASB 13. This assurance is then reviewed and subjected to an acceptance process by management prior to finalisation. As per note 3.2A, there were no transfers between classes or levels of the fair value hierarchy. For the GBRMPA's policy on revaluations see the Accounting Policy section in note 3.2.

7.5 Administered - Fair Value Measurements

7.5A: Administered Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2019 \$'000	2018 \$'000
Non-financial assets		
Land & Buildings - Level 3	2,770	3,511
Buildings - Level 2	610	610
Total non-financial assets	3,380	4,121
Total fair value measurements of assets in the statement of financial position	3,380	4,121

1. The following valuation techniques were used:

Income approach: based on future amounts (e.g. cash flows or income and expenses) that are converted (discounted) to a single present value

Market approach: based on market transactions involving identical or similar assets or liabilities

The GBRMPA procured valuation services from Pickles Valuation Services (PVS) and relied on valuation models provided by PVS. An assessment of fair value was undertaken remotely in 2018, as there were no changes from the comprehensive valuation in 2015, and subsequent desktop valuations, that warranted site visitation. PVS re-tests the valuation model every 12 months and has provided written assurance to the GBRMPA that the model developed is compliant with AASB 13. This assurance is then reviewed and subjected to an acceptance process by management prior to finalisation. As per note 4.2A, there were no transfers between classes or levels of the fair value hierarchy.

Other Information

This section analyses how the Great Barrier Reef Marine Park Authority manages financial risks within its operating environment.

8.1 Aggregate Assets and Liabilities

8.1A: Aggregate Assets and Liabilities

	2019 \$'000	2018 \$'000
Assets expected to be recovered in:		
No more than 12 months	58,386	60,253
More than 12 months	12,906	22,059
Total assets	71,292	82,312
Liabilities expected to be recovered in:		
No more than 12 months	13,107	17,000
More than 12 months	27,706	27,631
Total liabilities	40,813	44,631

Current Assets consists of; cash and cash equivalents, trade and other receivables, WIP, Reef HQ shop inventory, and prepayments.

Non-current Assets consists of; buildings, leasehold improvements, plant and equipment, and computer software.

Current Liabilities consists of; suppliers, other payables, permit bonds, and the current portion of all provisions.

Non-current liabilities consists of the non-current portion of all provisions.

8.1 Administered - Aggregate Assets and Liabilities

8.1A: Aggregate Assets and Liabilities

	2019 \$'000	2018 \$'000
Assets expected to be recovered in:		
No more than 12 months	2,747	2,793
More than 12 months	3,380	4,121
Total assets	6,127	6,914
Liabilities expected to be recovered in:		
No more than 12 months	2,747	2,793
More than 12 months	-	-
Total liabilities	2,747	2,793

Current Assets consists of all receivables.

Non-current Assets consists of island properties.

Current Liabilities consists of all payables.

There are no Administered non-current liabilities.



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Appendix A: Agency resource statement and resources for outcomes

Table 12 shows the resource statement for 2018–19 for the Great Barrier Reef Marine Park Authority. The Authority's expenses and resources for Outcome 1 are listed in Table 13.

Table 12: Authority resource statement

Resources	Actual available appropriation for 2018–19 \$'000 (A)	Payments made 2018–19 \$'000 (B)	Balance remaining 2018–19 \$'000 (A) – (B)
Ordinary annual services¹			
Departmental appropriation ²	76,633	53,476	23,157
Total ordinary annual services (A)	76,633	53,476	23,157
Other services³			
Departmental non-operating			
Equity injections	1,321	1,321	-
Total other services (B)	1,321	1,321	-
Total available annual appropriations and payments	77,954	54,797	23,157
Special appropriations			
Special appropriations limited by criteria/entitlement			
Special appropriation Great Barrier Reef Marine Park Act	11,449	11,449	-
Total special appropriations (C)	11,449	11,449	-
Special accounts⁴			
Opening balance	34,884	2,841	32,043
Appropriation receipts ⁵	11,965	11,965	-
Non-appropriation receipts to special accounts	16,260	14,020	2,240
Total special account (D)	63,109	28,826	34,283
Total resourcing and payments			
A+B+C+D	152,512	95,072	57,440
Less appropriations drawn from annual or special appropriations above and credited to special accounts	11,965	11,965	-
Total net resourcing and payments for GBRMPA	140,547	83,107	57,440

¹ Appropriation Bills (No.1 and 3) 2018–19. This also includes unspent prior year departmental appropriation and relevant S74 agency receipts.

² Includes an amount of \$0.760m in 2018–19 for the Departmental Capital Budget. For accounting purposes, this amount has been designated as 'contributions by owners'.

³ Appropriation Bill (No.2) 2018–19

⁴ Does not include 'Special Public Money' held in accounts like Other Trust Monies accounts, Services for other government and non-agency Bodies accounts, or Services for Other Entities and Trust Monies Special accounts.

⁵ Appropriation receipts from GBRMPA annual and special appropriations for 2018–19 included above.

Table 13: Expenses and resources for outcome 1

Outcome 1: (the long term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all australians and the international community, through the care and development of the Marine Park)	Budget ¹ 2018–19 \$'000 (A)	Actual expenses 2018–19 \$'000 (B)	Variation 2018–19 \$'000 (A) – (B)
Program 1.1:			
<i>(Great Barrier Reef Marine Park Authority)</i>			
Departmental expenses			
Departmental appropriation ²	44,727	39,286	5,441
Special appropriations	11,000	11,992	-992
Special accounts	19,948	25,736	-5,788
Expenses not requiring appropriation in the budget year	1,354	1,254	100
Total for Program 1.1	77,029	78,268	-1,239
Total expenses for Outcome 1	77,029	78,268	-1,239
	Budget 2018–19	Actual 2018–19	
Average staffing level (number)	222	218	

¹ Full year budget, including any subsequent adjustment made to the 2018-19 Budget.

² Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No.1 and 3)' and 'Revenue from independent sources (s74)'.

Appendix B: Staffing overview

The following tables provide an overview of full-time and part-time, ongoing and non-ongoing employees at all substantive classification levels (Table 14) and workplace diversity

figures (Table 16), as at 30 June 2019, and 30 June 2018 (Table 15 and 17).

Details of salary ranges by classification level are also provided (Table 18).

Table 14: Employee overview, 30 June 2019

a. Ongoing employees

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	1	0	1	0	2
APS2	7	2	1	0	10
APS3	11	1	3	0	15
APS4	14	3	6	1	24
APS5	17	4	10	1	32
APS6	30	7	27	0	64
EL1	21	5	18	0	44
EL2	6	1	7	0	14
SES1	1	0	2	0	3
CEO	0	0	0	0	0
Total	108	23	75	2	208

b. Non-ongoing employees

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	0	0	0
APS2	2	0	1	0	3
APS3	0	0	1	0	1
APS4	2	1	1	0	4
APS5	2	2	2	0	6
APS6	3	2	1	0	6
EL1	1	0	2	0	3
EL2	0	0	0	0	0
SES1	0	0	0	0	0
CEO	0	0	1	0	1
Total	10	5	9	0	24

APS = Australian Public Service; CEO = Chief Executive Officer; EL = Executive Level; SES = Senior Executive Service

As at 30 June 2019, the total number of employees was 232. The total number of employees in 2017–18 was 202.58, while the total number in 2016–17 was 207.

The Authority's main offices are in Townsville, where 197 employees were based as at 30 June 2019.

In addition, there were 16 employees in the Cairns office, three employees in Mackay, three employees in Rockhampton, two employees in Brisbane, five employees in Gladstone and six employees in Canberra.

Table 15: Employee overview, 30 June 2018

a. Ongoing employees

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	1	0	1	0	2
APS2	7	4	1	0	12
APS3	12	1	3	0	16
APS4	12	1	7	1	21
APS5	15	2	6	1	24
APS6	19	10	25	0	54
EL1	18	7	16	0	41
EL2	8	0	7	0	15
SES1	1	0	2	0	3
CEO	0	0	0	0	0
Total	93	25	68	2	188

b. Non-ongoing employees

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	0	0	0
APS2	0	0	0	0	0
APS3	1	0	0	0	1
APS4	1	0	0	0	1
APS5	4	0	0	0	4
APS6	2	0	1	0	3
EL1	2	0	0	0	2
EL2	0	1	0	0	1
SES1	0	0	0	0	0
CEO	0	0	1	0	1
Total	10	1	2	0	13

⁷ The variation between 2017–18 and 2018–19 is attributed to a variation in the calculation method. In 2017–18 the figure reported was the average staffing level across the year (202.58), whereas for 2018–19 the figure provided is 'headcount' as at 30 June 2019. To provide for year-on-year comparison, the average staffing level for 2018–19 was 217.60.

Table 16: Workplace diversity figures, 30 June 2019

Classification	Total	Women		A&TSI		NESB		NESB1		NESB2		PWD	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
APS1	2	1	50	0	0	0	0	0	0	0	0	0	0
APS2	13	11	85	0	0	1	8	1	8	1	8	0	0
APS3	16	12	75	2	13	0	0	0	0	0	0	0	0
APS4	28	20	71	1	4	1	4	3	11	2	7	0	0
APS5	38	25	66	0	0	0	0	1	3	2	5	0	0
APS6	70	42	60	5	7	1	1	3	4	5	7	1	1
EL1	47	27	57	2	4	2	4	4	9	2	4	3	6
EL2	14	7	50	0	0	1	7	2	14	1	14	0	0
SES1	3	1	33	0	0	0	0	0	0	0	0	0	0
CEO	1	0	0	0	0	0	0	0	0	0	0	0	0
Total	232	146	63	10	4	6	3	14	6	13	6	4	2

APS = Australian Public Service; A&TSI = Aboriginal and Torres Strait Islander; CEO = Chief Executive Officer; EL = Executive level; NESB = Non-English speaking background; NESB1 = Non-English speaking background, second generation (mother); NESB2 = Non-English speaking background, second generation (father); No. = number; PWD = People with a disability; SES = Senior Executive Service

Table 17: Workplace diversity figures, 30 June 2018

Classification	Total	Women		A&TSI		NESB		NESB1		NESB2		PWD	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
APS1	2	1	50	0	0	0	0	0	0	0	0	0	0
APS2	12	11	92	0	0	1	8	1	8	1	8	0	0
APS3	17	14	82	2	12	0	0	0	0	0	0	0	0
APS4	22	14	64	1	5	2	9	3	14	2	9	0	0
APS5	28	21	75	0	0	1	4	0	0	0	0	0	0
APS6	57	31	54	5	9	1	2	2	4	1	2	1	2
EL1	43	27	63	2	5	2	5	5	12	3	7	3	7
EL2	16	9	56	1	6	1	6	2	13	1	6	0	0
SES1	3	1	33	0	0	0	0	0	0	0	0	0	0
CEO	1	0	0	0	0	0	0	0	0	0	0	0	0
Total	201	129	64	11	5	8	4	13	6	8	4	4	2

APS = Australian Public Service; A&TSI = Aboriginal and Torres Strait Islander; CEO = Chief Executive Officer; EL = Executive Level; NESB = Non-English speaking background; NESB1 = Non-English speaking background, second generation (mother); NESB2 = Non-English speaking background, second generation (father); No. = number; PWD = People with a disability; SES = Senior Executive Service

Table 18: Salary ranges by classification level, 2018–19

	Minimum Salary	Maximum Salary
SES 2	-	-
SES 1	146,761	215,477
EL 2	115,750	148,194
EL 1	98,834	128,255
APS 6	79,054	91,746
APS 5	71,664	80,213
APS 4	64,513	72,558
APS 3	58,148	65,002
APS 2	51,365	58,893
APS 1	41,108	52,184
Other	-	-
Total	727,197	912,522

Appendix C: Advertising and marketing

During 2018–19, the Authority undertook numerous advertising campaigns. Details of costs are summarised in Table 19.

Recreational fishing project — zoning education:

The Authority conducted separate campaigns to raise awareness about illegal recreational fishing in no-take green zones and encourage reporting illegal activity via our hotline and website. Running from the previous financial year, the first campaign occurred in the Seaforth region in November 2018, the second campaign in the Whitsunday region over Easter, and the last campaign on the Capricorn Coast to coincide with the June/July school holidays.

Advertising ran across local radio stations and newspapers, Fish and Boat Magazine, Core Life Magazine, Afloat Magazine, weather websites Seabreeze and the Bureau of Meteorology, social media, two billboards and an outside broadcast event.

Additionally, a zoning awareness advertisement was placed in the 2018–19 edition of the Queensland Recreational Boating and Fishing Guide.

Reef HQ Aquarium marketing: A range of advertising promoted the Reef HQ Aquarium, the national education centre for the Great Barrier Reef. This included mainstream and social media promotions, email newsletters and exposure in tourism guides/magazines.

Table 19: Media advertising organisations used in 2018–19

Advertising campaign and media organisations	Amount 2018–19	Amount 2017–18
Zoning education, Dentsu Mitchell	Nil	\$45,220.25
Zoning education, Universal McCann	\$44,037.54	Nil
Local Marine Advisory Committee membership, Dentsu Mitchell	Nil	\$4800.53
Whitsunday Plan of Management, Dentsu Mitchell	Nil	\$83,78.61
Communications and Regional Engagement, Facebook	\$3521.33	\$995.01
Reef HQ Aquarium marketing, Dentsu Mitchell	Nil	\$30,588
Reef HQ Aquarium marketing, Universal McCann	\$40,866.24	Nil
Reef HQ Aquarium marketing, Townsville Enterprise	Nil	\$2818
Reef HQ Aquarium marketing, Southern Cross Austereo	Nil	\$550
Reef HQ Aquarium Turtle Hospital marketing, Townsville and Magnetic Island Guide	\$960	\$960
Reef HQ Aquarium Turtle Hospital marketing, Southern Cross Austereo – Blue Planet 2 Campaign	Nil	\$2450
Reef HQ Aquarium marketing, Sensis	\$11,32.72	\$1221
Reef HQ Aquarium marketing, Facebook	\$467.97	\$2914
Reef HQ Aquarium marketing, Tripping Magazine	\$1400	\$1400
Reef HQ Aquarium marketing, Duo Magazine	\$1327.08	Nil
Reef HQ Aquarium marketing, Welcome Defence Magazine	\$340	Nil

Appendix D: Freedom of information

The Freedom of Information Act 1982 (FOI Act) provides the community with the right of access to documents held by Australian Government agencies.

This right of access is limited only by certain exceptions and exemptions, which are contained in the FOI Act. Under the FOI Act, to request access to information an application must:

1. be made in writing
2. state that the request is an application for the purposes of the FOI Act
3. provide enough information about the document(s) for a responsible officer of the agency to indemnify it (them)
4. provide an address in Australia at which notices under the FOI Act may be sent to the applicant.

Freedom of information requests should be sent to:

The FOI Officer
C/ – Legal Services
Great Barrier Reef Marine Park Authority
PO Box 1379
TOWNSVILLE QLD 4810
Australia

Alternatively, they can be lodged via email to
FOI@gbrmpa.gov.au.

Freedom of information requests can also be delivered to the Authority's Townsville office at Northtown, 280 Flinders Street, Townsville, Queensland, 4810.

If the applicant decides to proceed with a request, charges may also be payable for the time spent searching for and retrieving relevant documents, decision-making time, photocopying and postage, etc. In the event that the

Authority decides that an applicant is liable to pay a charge for processing a request, the applicant would be notified of the preliminary assessment of the charge and have the opportunity to contend that the charge should not be imposed, or should be reduced.

If any difficulty arises in identifying a document or in providing access in the form requested, an officer of the agency will contact the applicant to resolve the difficulty. In consultation with the applicant, documents will be made available by mail to the address specified by the applicant or at the official freedom of information access point.

The authorised decision-makers in respect of a request made under the FOI Act for the agency are the Chief Executive Officer, the general managers, the director of legal services and the senior legal officers.

Documents released under the FOI Act are listed on the agency's disclosure log, located at www.gbrmpa.gov.au/home/freedom-of-information-requests/foi. This does not include those documents excepted under section 11C of the FOI Act.

Freedom of information operations

During the 2018–19 financial year, the agency received 15 requests for access to documents under the FOI Act.

Of those, four applications were granted full access, three applications were granted partial access, three applications were withdrawn, three applications were refused and access was deferred for two applications.

Appendix E: Ecologically sustainable development and environmental performance

Section 516A of the Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act) requires Australian Government organisations to report on the organisation's contribution to ecologically sustainable development as well as the environmental performance of the organisation.

Section 516A also promotes the development of a framework that integrates environmental, economic and social considerations and helps improve the environmental and ecologically sustainable development performance of Australian Government agencies.

The following is a summary of the Great Barrier Reef Marine Park Authority's (the Authority) 2018–19 activities per section 516A of the EPBC Act.

How the activities of the organisation and the administration of legislation by the organisation accord with the principles of ecologically sustainable development (section 516A(6)(a))

The following activities of the Authority accord with the principles of ecologically sustainable development (section 516A(6)(a)):

- administering and enforcing the Great Barrier Reef Marine Park Act 1975 (Marine Park Act), which explicitly recognises these principles
- working with the Department of the Environment and Energy, other agencies and stakeholders to promote ecologically sustainable development focused on:
 - o ensuring the long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef (the Reef) for all Australians and the international community through the control, care and development of the Great Barrier Reef Marine Park (Marine Park)
 - o providing policy advice to the Environment Minister to ensure the Authority's environmental policies are mutually supportive.

During 2018–19, the Authority played a lead role in delivering the Reef 2050 Long-Term Sustainability Plan (Reef 2050 Plan) together with the Australian and Queensland governments and other key partners. This plan will set the Australian and

Queensland governments overarching strategic framework for the Reef to address key pressures and threats.

Major progress was made towards developing the Reef 2050 Integrated Monitoring and Reporting Program as one of the Authority's most significant actions under the Reef 2050 Plan. The program's vision is to develop a knowledge system that enables resilience-based management of the Great Barrier Reef and its catchment, and provides managers with a comprehensive understanding of how the Reef 2050 Plan is progressing.

The range of activities presented in the Performance chapter of this annual report includes activities that integrate environmental, social, and economic considerations. In addition, the day-to-day business of the agency — ensuring the long-term sustainability of biodiversity of the Great Barrier Reef — is achieved by managing the zoning plan, which was introduced on 1 July 2004 in consultation with stakeholders, communities and agencies.

The following activities accord with the principles of ecologically sustainable development, especially by employing or promoting the use of the precautionary principle:

- making decisions under the Marine Park Act
- releasing publications on climate change and the Great Barrier Reef
- making information readily available on the agency's external website
- working with the Australian and Queensland governments to progress implementation of the Reef 2050 Plan for the Great Barrier Reef.

The following agency activities accord with the principles of ecologically sustainable development by aiming to promote conservation of the environment for the benefit of future generations:

- contributing to the conservation of biodiversity through:
 - o encouraging integrated coastal management and improving knowledge on the role that coastal ecosystems play in the health of the Reef
 - o encouraging collective action by community, industry and government to reduce the impacts of marine debris on the Reef.
 - o continuing to address the impacts of some fishing activities, illegal fishing and poaching

- o improving the quality and extent of information on the water quality of the Reef
- o continuing to implement the Marine Monitoring Program — a component of the Paddock to Reef Integrated Monitoring, Modelling and Reporting Program under the Reef Plan
- o contributing to the conservation of biodiversity in marine ecosystems, including through continued implementation of the Representative Areas Program
- protecting the World Heritage values of Australia's Great Barrier Reef through:
 - o regulation, including the consideration of proposed actions predominantly in, or adjacent to, the Great Barrier Reef and the Wet Tropics of Queensland World Heritage Area
 - o communication, education and engagement, including the active promotion of the World Heritage values of the Great Barrier Reef.
- working in partnership with stakeholder groups, directly or through programs, including:
 - o the Reef Guardian Programs, primarily focused on schools, local government (councils) and fishers
 - o Traditional Owners, by developing sustainable traditional use of marine resources practices
 - o advisory groups, which assist in the management of particular issues in Marine Park locations and operational programs.

The following Authority activities accord with the principles of ecologically sustainable development by aiming to improve valuation, pricing and incentive mechanisms:

- maintaining an accreditation program focused on high standard tourism operations
- working in partnership with Great Barrier Reef businesses and industry to improve their acceptance and valuation of environmental and social costs and benefits. Activities in 2018–19 included:
 - o maintaining the Eye on the Reef Sightings Network, a reef monitoring and assessment program that enables anyone who visits the Reef to contribute to its long-term protection by collecting valuable information about reef health, marine animals and incidents
 - o training tourism industry staff to monitor and record the health of the Reef at their high value tourism sites.

How the outcomes specified in a relevant Appropriations Act contribute to ecologically sustainable development (section 516A(6)(b))

The outcome for the Authority is:

The long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community through the care and development of the Marine Park.

This outcome is explicit in providing for the ecologically sustainable use of the Marine Park and is achieved through the delivery of three objectives:

- to protect and restore the Reef's ecosystem health, resilience and biodiversity
- to safeguard the Reef's heritage
- to ensure use of the Marine Park is ecologically sustainable and benefits current and future generations.

A comprehensive assessment of work undertaken under these three objectives during 2018–19 is provided in the Performance chapter of this annual report.

Effect of the organisation's activities on the environment (section 516A(6)(c))

The Authority is responsible for managing one of the world's premier natural resources through the care and development of the Marine Park. It manages the Marine Park as a multiple-use area and permits such uses that are ecologically sustainable and allowed by legislation.

In conjunction with its partners, the Authority maintained compliance and enforcement activities during 2018–19, with funding provided by both the Australian and Queensland governments for field management.

The Authority worked with the community, local councils, volunteer Local Marine Advisory Committees and Reef Guardian Schools to undertake rubbish removal from sensitive sites, reduce dumping and encourage positive environmental behaviour.

Measures being taken by the organisation to minimise the impact of its activities on the environment (section 516A(6)(d))

The Authority maintains a strong commitment to the continuous improvement of its own environmental performance. The reconstitution of a green office committee provides opportunities to minimise impacts.

Reef HQ Aquarium continues to deliver in the area of energy efficiency and minimising environmental impacts. Sustainability is a key component of value for money procurement decisions and includes reducing energy consumption through the use of energy-efficient building materials, and the installation of more efficient lighting, pumps and other equipment.

Inspiring behavioural change to reduce waste and increase environmental awareness has been achieved in a number of ways, including:

- engaging staff and visitors in reducing peak energy demand through internal temperature control adjustment, keeping doors closed and switching off lights
- installing a new hydration station, removing single-use coffee cups, using recyclable and biodegradable containers in the café and retail areas, for example bamboo straws and serving bowls, as part of a holistic retail sustainability strategy
- showcasing sustainable material choices as part of talks and tours.

The investment in renewable energy that began with the installation of a 153-kilowatt peak photovoltaic system in 2011–12 and an additional 44 kilowatts in early 2013–14, was fully repaid in 2017. Reef HQ Aquarium’s consumption remained 50 per cent less than the 2005–06 baseline (when energy-saving retrofit began), this year reaching a total ongoing reduction of 52 per cent. A small-scale pilot of wind generated energy is due for expansion in the near future.

During the reporting period, Reef HQ Aquarium’s solar power station produced 104,000 kilowatt hours of energy, 153 new solar panels were installed and 1,726 tonnes of carbon emissions offset.

Other measures put in place over the last year include:

- using the building management system to redirect and manage energy consumption
- increased focus on source reduction across Authority locations to reduce the volume of recycling going to landfill
- using an automated office lighting system in the main Townsville building to reduce energy consumption
- maintaining the triple-tier Ecotourism Australia’s ECO Certification of Reef HQ Aquarium for Advanced Ecotourism, Climate Action Business and Respecting our Culture — the aquarium is one of only 15 organisations nationwide to achieve this

- choosing environmentally sustainable materials for Reef HQ Aquarium exhibits
- taking Australian Greenhouse Office specifications on fuel consumption targets into account when making vehicle leasing decisions
- using hybrid energy vehicles for fleet use and using only ethanol-inclusive fuels (E10) in those vehicles
- undertaking pest control using methods designed to minimise environmental impact
- using energy-efficient multi-function devices (photocopiers, printers, scanners) and programming them for duplex printing to reduce paper usage
- sending photocopier toner cartridges, disused desktop phones and disused mobile phones for recycling
- collecting fluorescent tubes, batteries and cardboard waste for recycling
- actively encouraging staff to recycle office paper and cardboard, which is collected by a local recycling company
- recycling packaging and envelopes
- printing corporate publications on recycled paper
- providing documents electronically where possible to reduce paper use
- using recycled toilet paper and hand towels in toilets, and using dual-flush toilets as a water conservation measure.

Mechanisms for reviewing and increasing the effectiveness of these measures (section 516A(6)(e))

Close analysis of energy performance helps the Authority determine how it can most effectively adopt the minimum energy performance measures to meet its needs and the Australian Government’s targets.

In considering lease arrangements for future office accommodation, the Authority will take into account a range of efficiency options, including seeking to achieve a minimum of 4.5 star National Australian Built Environment Rating System rating.

Appendix F: Papers and presentations by agency staff

Publications (as at 17/07/2019)

1. Brodnicke, O.B., Bourne, D.G., Heron, S.F., Pears, R.J., Stella, J.S., Smith, H.A. and Willis, B.L. (in press), Unravelling the links between heat stress, bleaching and disease: fate of tabular corals following a combined disease and bleaching event, *Coral Reefs* doi: 10.1007/s00338-019-01813-9.
2. Ceccarelli, D.M., Loffler, Z., Bourne, D.G., Al Moajil-Cole, G.S., Boström-Einarsson, L., Evans-Illidge, E., Fabricius, K.E., Glasl, B., Marshall, P., McLeod, I., Read, M., Schaffelke, B., Smith, A.K., Torda, G.T., Williamson, D.H. and Bay, L.K. 2018, Rehabilitation of coral reefs through removal of macroalgae: state of knowledge and considerations for management and implementation, *Restoration Ecology* 26(5): 827-838.
3. Chin, A., Cameron, D. and Saunders, R. 2019, Chapter 10: Fisheries of the Great Barrier Reef, in *The Great Barrier Reef: Biology, Environment and Management*, eds P. Hutchings, M. Kingsford and O. Hoegh-Guldberg, 2nd edn, CSIRO Publishing, pp. 117-130.
4. Condie, S.A., Plagányi, É.E., Morello, E.B., Hock, K. and Beeden, R. 2018, Great Barrier Reef recovery through multiple interventions, *Conservation Biology* 32(6): 1356-1367.
5. Cumming, G.S. and Dobbs, K.A. 2019, Understanding regulatory frameworks for large marine protected areas: permits of the Great Barrier Reef Marine Park, *Biological Conservation* 237: 3-11.
6. Curnock, M.I., Marshall, N.A., Thiault, L., Heron, S.F., Hoey, J., Williams, G., Taylor, B., Pert, P.L. and Goldberg, G. (in press), Shifts in tourists' sentiments and climate risk perceptions following mass coral bleaching on the Great Barrier Reef, *Nature Climate Change*.
7. Fidelman, P., McGrath, C., Newlands, M., Dobbs, K., Jago, B. and Hussey, K. (in press), Regulatory implications of coral reef restoration and adaptation under a changing climate, *Environmental Science and Policy* doi: 10.1016/j.envsci.2019.04.016.
8. Frisch, A.J., Hobbs, J.A., Hansen, S.T., Williamson, D.H., Bonin, M.C., Jones, G.P. and Rizzari, J.R. 2019, Recovery potential of mutualistic anemone and anemonefish populations, *Fisheries Research* 218: 1-9.
9. Hein, M.Y., Birtles, A., Willis, B.L., Gardiner, N., Beeden, R. and Marshall, N.A. 2019, Coral restoration: socio-ecological perspectives of benefits and limitations, *Biological Conservation* 229: 14-25.
10. Marshall, N.A., Thiault, L., Beeden, A., Beeden, R., Benham, C., Curnock, M.I., Diedrich, A., Gurney, G., Jones, L. and Marshall, P.A. 2019, Our environmental value orientations influence how we respond to climate change. *Frontiers in Psychology* 10: 938.
11. McLeod, E., Anthony, K.R.N., Mumby, P.J., Maynard, J., Beeden, R., Graham, N.A.J., Heron, S.F., Hoegh-Guldberg, O., Jupiter, S., MacGowan, P., Mangubhai, S., Marshall, N., Marshall, P.A., McClanahan, T.R., McLeod, K., Nyström, M., Obura, D., Parker, B., Possingham, H.P., Salm, R.V. and Tamelander, J. 2019, The future of resilience-based management in coral reef ecosystems, *Journal of Environmental Management* 233: 291-301.
12. Pascoe, S., Cannard, T., Dowling, N.A., Dichmont, C.M., Breen, S., Roberts, T., Pears, R.J. and Leigh, G.M. 2019, Developing harvest strategies to achieve ecological, economic and social sustainability in multi-sector fisheries, *Sustainability*(3): 644.
13. Pratchett, M.S., Bridge, T.C.L., Bridge, J., Cameron, D.S., Day, J.C., Emslie, M.J., Grech, A., Hamann, M., Heron, S.F., Hoey, A.S., Hoogenboom, M.O., Lough, J.M., Morrison, T.H., Osbourne, K., Read, M.A., Schauble, C., Smithers, S.G., Sweatman, H.P.A. and Waterhouse, J. 2019, Chapter 15. Australia's Great Barrier Reef, in *World Seas: An Environmental Evaluation. Volume II: The Indian Ocean to the Pacific*, ed. C. Sheppard, Second edn, Academic Press, London, pp. 333-375.
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15. Weekers, D.P. and Zahnow, R. (in press), Risky facilities: Analysis of illegal recreational fishing in the Great Barrier Reef Marine Park, Australia, *Australian & New Zealand Journal of Criminology* doi: 10.1177/0004865818804021.

Presentations (as at 18/07/2019)

Bonin, M. 2018, 'The application of NESP Integrated Pest Management research in the COTS Control Program', NESP Integrated Pest Management Workshop, Townsville, 27 November 2018.

Bonin, M., Cameron, D., Simpson, T., Schultz, D., Jaeckli, A., Matthews, S., and Pierce, T. 2019, 'Field Management Program COTS Response Project informs COTS control program delivery', GBR and MP Region Annual POD Workshop, Townsville, 26 February 2019.

Bonin, M., Cameron, D., Westcott, D., Fletcher, C., Simpson, T., Jaeckli, A., and Matthews, S. 2019, 'Expansion of the COTS Control Program as informed by Integrated Pest Management science', 92nd Australian Coral Reef Society Conference, Moreton Island, 8 May 2019.

Cameron, D., Bonin, M., Beeden, R., Quincey, R. and Wachenfeld, D. 2018, 'The evolution of the crown-of-thorns starfish control program on the Great Barrier Reef', Great Barrier Reef Restoration Symposium, Cairns, 17 July 2018.

Cameron, D., Bonin, M., Simpson, T., Schultz, D., Jaeckli, A., Matthews, S., and Pierce, T. 2019, 'The crown-of-thorns starfish control program: on-ground action to protect coral on the GBR', Department of the Environment and Energy, Canberra, 27 June 2019.

Cumming, G.S. and Dobbs, K. 2019, 'Understanding regulatory frameworks for large marine protected areas: permits of the Great Barrier Reef Marine Park', Australian Coral Reef Society, Brisbane, 2 May 2019.

Dichmont, C.M., Dowling, N.A., Pascoe, S., Cannard, T., Pears, R.J., Breen, S., Roberts, T. and Leigh, G.M. 2019, 'Operationalising triple bottom line harvest strategies', ICES-ICHO Hjort Symposium, Bergen, 14 June 2019.

Dobbs, K. 2018, 'GBRMPA: Permissions system overview', Reef Restoration and Adaptation Program, Office of the Gene Technology Regulator, Woden, Canberra, 18 September 2018.

Dobbs, K. 2019, 'Brief overview Reef restoration adaptation program', presentation to the Mars Foundation, GBRPMA office, 9 January 2019.

Dobbs, K. 2019, 'Management of the Great Barrier Reef Marine Park', Master Reef Guides, Fitzroy Island, Cairns, 28 March 2019.

Dobbs, K. 2019, 'Permission System overview', TUMRA Co-ordinators Workshop, Peppers Resort, Magnetic Island, 19 June 2019.

Dobbs, K. and Chandler, J. 2018, 'Great Barrier Reef: Exercise Wallaby 2018 briefing', Singapore Navy and Department of Defence, Brisbane, 24 October 2018.

Dobbs, K. and Gilbert, R. 2018, 'Exploring Restoration and Adaptation Solutions for the Great Barrier Reef', Marine Park Authority Board, Canberra, 18 September 2018.

Dobbs, K., Edison, K. and Chandler, J. 2019, 'Impact assessment in the Great Barrier Reef Marine Park', International Association for Impact Assessment, Townsville, 3 May 2019.

Dryden, J., Read, M. and Wachenfeld, D. 2018, 'Uses of sea surface temperature (SST) information for marine park management', Sea Surface Temperature Over and Around Reefs (SOAR) Workshop, Townsville Yacht Club, 28 August 2018.

Elliot, B. 2018, 'The Crown-of-thorns Starfish Control Program: on-ground action to protect coral on the GBR', Partnership Management Committee, Great Barrier Reef Foundation, Brisbane, 28 November 2018.

Elliot, B., Cameron, D. and Bonin, M. 2018, 'The Crown-of-thorns Starfish Control Program: protecting coral on the Great Barrier Reef', Briefing to the Standing Committee on the Environment and Energy, House of Representatives, Canberra, 15 August 2018.

Goudkamp, K. 2019, 'Woppaburra and Permission System', Woppaburra TUMRA Steering Committee Meeting, Fitzroy Basin Association Function Room, 3 May 2019.

Matthews, S. and Bonin, M. 2018, 'The COTS Dashboard: Leveraging business intelligence for effective COTS control on the GBR', NESP Integrated Pest Management Workshop, Townsville, 27 November 2018.

Mel Cowlshaw 2019, 'Reef 2050 Integrated Monitoring and Reporting Program: Update', Ports Forum, North Queensland Bulk Ports Office, Brisbane, 28 March 2019.

Mel Cowlshaw 2019, 'The Great Barrier Reef Marine Park Authority and its role in managing the Reef', UQ Science Seminar Series, University of Queensland, St Lucia Campus, 4 April 2019.

Read, M. 2018, 'Adaptive management of marine and island habitats in the Great Barrier Reef', Port Douglas Local Marine Advisory Committee, Port Douglas, 8 September 2018.

Read, M. 2018, 'Adaptive management of Raine Island', Bowen Burdekin Local Marine Advisory Council, Ayr Council Chambers, 7 November 2018.

Read, M. 2018, 'The Raine Island Recovery Project: Good project governance is critical to support adaptive management at the world's largest green turtle rookery', 4th Australian Marine Turtle Symposium, Bundaberg, 8 September 2018.

- Read, M. and Wachenfeld, D. 2019, 'Beyond traditional adaptive management: protecting the future of the Great Barrier Reef', Field Management Program Pod, Townsville Yacht Club, 27 February 2019.
- Schauble, C. 2018, 'State of the Reef: VIP Briefing', Townsville, 5 November 2018.
- Strutt, S. 2018, 'Reef Guardian Councils: achievements, review and the future', Reef Guardian Councils Steering Committee meeting, Brisbane Convention and Exhibition Centre, 1 November 2018.
- Thomas, J. 2019, 'Great Barrier Reef Marine Park Authority Overview', 92nd Australian Coral Reef Society Conference, Moreton Island, 8 May 2019.
- Wachenfeld, D. 2018, 'A Reef snapshot: July 2018', Townsville Local Marine Advisory Committee Meeting, Townsville, 26 July 2018.
- Wachenfeld, D. 2018, 'Adapting to climate change: Risks and opportunities for the Great Barrier Reef in the 21st Century', Great Barrier Reef Restoration Symposium, Cairns, 16-19 July 2018.
- Wachenfeld, D. 2018, 'Beyond traditional adaptive management: protecting the future of the Great Barrier Reef', Interventions to Increase the Resilience of Coral Reefs, Honolulu, Hawaii, 29 September 2018.
- Wachenfeld, D. 2018, 'Beyond traditional adaptive management: protecting the future of the Great Barrier Reef', Joint Field Management Program Regional Management Team Workshop, Australian Institute of Marine Science, 4 September 2018.
- Wachenfeld, D. 2018, 'Great Barrier Reef coral condition: Update', Reef 2050 Plan Advisory Committee, Brisbane, 24 July 2018.
- Wachenfeld, D. 2018, 'Great Barrier Reef', International Year of the Reef PechaKucha, Townsville, 20 September 2018.
- Wachenfeld, D. 2018, 'Improving resilience based management on the Great Barrier Reef', International Coral Reef Initiative General Meeting, Monaco, 5 December 2018.
- Wachenfeld, D. 2018, 'Once upon a time, there was a Reef... a personal journey from scientist to story-teller', Master Reef Guide Field School, Lady Elliot Island, 14-16 November 2018.
- Wachenfeld, D. 2018, 'Protecting the Great Barrier Reef in the 21st Century: Adapting to climate change', Divers for Reef Conservation, Cairns, 2 October 2018.
- Wachenfeld, D. 2018, 'Protecting the Great Barrier Reef: A global ecotourism icon', Asia-Pacific Tourism Conference: Global Eco, Rydges Southbank, Townsville, 26 November 2018.
- Wachenfeld, D. 2018, 'Protecting the values of coral reefs in a changing climate', Our Ocean Conference, Nusa Dua, Bali, 30 October 2018.
- Wachenfeld, D. 2018, 'The ups and downs of coral condition on the Great Barrier Reef', Reef 2050 Communication Network Workshop, Reef HQ Aquarium, 19 September 2018.
- Wachenfeld, D. 2019, 'Great Barrier Reef: Current condition and management', Australian Environmental Grantmakers Network, Townsville, 6 May 2019.
- Wachenfeld, D. 2019, 'Once upon a time, there was a Reef... A personal journey from scientist to story-teller', Master Reef Guide Field School, Fitzroy Island, 29 March 2019.
- Wachenfeld, D. 2019, 'Protecting the Great Barrier Reef in the 21st Century: Adapting to climate change', European Union Green Diplomacy Network, Canberra, 12 February 2019.
- Wachenfeld, D. 2019, 'Reef condition and management', Reef Guardian Schools Teachers Workshop, Reef HQ Aquarium, Townsville, 21 June 2019.
- Wachenfeld, D. 2019, 'Reef condition update', Great Barrier Reef Foundation Board Meeting, 13 March 2019.
- Wachenfeld, D. and Dobbs, K. 2019, 'Great Barrier Reef: Current condition and management', International Association for Impact Assessment, Townsville, 3 May 2019.
- Wachenfeld, D., Beeden, R. and Horne, D. 2019, 'Reef 2050 Integrated Monitoring and Reporting Program: Prototype development update', Reef 2050 Independent Expert Panel, Brisbane, 9 May 2019.
- Wachenfeld, D., Beeden, R., Audas, D. and Horne, D. 2019, 'Reef 2050 Integrated Monitoring and Reporting Program: Prototype development update', Reef 2050 Advisory Committee, Brisbane, 1 March 2019.
- Wachenfeld, D., Bonin, M., and Cameron, D. 2019, 'The crown-of-thorns starfish control program: on-ground action to protect coral on the Great Barrier Reef', Board of Directors, Great Barrier Reef Foundation, Brisbane, 12 June 2019.
- Wachenfeld, D., Jago, B. and Read, M. 2019, 'Great Barrier Reef: Condition and management', TUMRA Co-ordinators Workshop, Peppers Resort, Magnetic Island, 19 June 2019.
- Wachenfeld, D., Schaffelke, B. and Mead, D. 2018, 'Beyond traditional adaptive management: protecting the future of the Great Barrier Reef', ARC Centre of Excellence for Coral Reef Studies Annual Symposium, Brisbane, 19 July 2018.

Appendix G: Queensland Government financials

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Department of Environment and Science
 GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 SPECIAL PURPOSE FINANCIAL REPORT
 Statement of Income and Expenses
 for the year ended 30 June 2019

	Notes	2019 \$'000	2018 \$'000
Income from continuing operations			
<i>Revenue</i>			
User charges and fees	B1-1	325	663
Commonwealth grants		18,907	18,321
Other revenue	B1-2	6	190
<i>Total revenue</i>		19,238	19,174
Gain on sale/revaluation of assets		95	75
Total income from continuing operations		19,333	19,249
Expenses from continuing operations			
Employee expenses	B2-1	9,382	8,566
Supplies and services	B2-2	6,903	5,207
Grants and subsidies		56	-
Depreciation and amortisation		1,392	1,233
Other expenses	B2-3	30	25
Total expenses from continuing operations		17,763	15,031
Net surplus		1,570	4,218

The accompanying notes form part of these financial reports.

Department of Environment and Science
 GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 SPECIAL PURPOSE FINANCIAL REPORT
 Statement of Assets and Liabilities
 as at 30 June 2019

	Notes	2019 \$'000	2018 \$'000
Current assets			
Cash at bank		2,464	3,567
Receivables	C1	399	272
Total current assets		2,863	3,839
Non-current assets			
Property, plant and equipment	C2	18,462	14,149
Total non-current assets		18,462	14,149
Total assets		21,325	17,988
Current liabilities			
Payables		462	60
Accrued employee benefits	C3	411	352
Total liabilities		873	412
Net assets		20,452	17,576

The accompanying notes form part of these financial reports.

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to and forming part of the Special Purpose Financial Report
for the year ended 30 June 2019

SECTION 1
ABOUT THE PROGRAM AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL REPORT PREPARATION

A1-1 GENERAL INFORMATION

This special purpose financial report covers the Joint Field Management Program for the Great Barrier Reef World Heritage Area for the financial year 1 July 2018 to 30 June 2019.

The Great Barrier Reef Marine Park Authority is an Australian Government Statutory Authority that manages the contributions for this program.

On release of the Public Service Departmental Arrangements Notice (No. 3) dated 12 December 2017, the Great Barrier Reef Marine Park Authority was transferred from the former Department of National Parks, Sport and Racing to the Department of Environment and Science (the Department).

The head office of business is:

Department of Environment and Science
Level 32
1 William St
BRISBANE QLD 4000

The principal place of business:

Joint Field Management Program for
The Great Barrier Reef Marine Park Authority and Queensland Parks and Wildlife Services
280 Flinders Street
TOWNSVILLE QLD 4810

For information in relation to the Great Barrier Reef Marine Park Authority financial report please call (07) 3330 5838, email info@des.qld.gov.au or visit the authority's website at <http://www.gbrmpa.gov.au>.

A1-2 PURPOSE AND PRINCIPAL ACTIVITIES

Through the *Great Barrier Reef Intergovernmental Agreement 2015* the Commonwealth and Queensland Governments have agreed to co-operatively plan, fund and deliver an integrated, strategically planned, and co-ordinated program of field management of marine and national parks within the Great Barrier Reef World Heritage Area.

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to and forming part of the Special Purpose Financial Report
for the year ended 30 June 2019

A1 BASIS OF FINANCIAL REPORT PREPARATION (continued)

A1-2 PURPOSE AND PRINCIPAL ACTIVITIES (continued)

The Joint Field Management Program (the Program) will be directed at achieving the following outcomes:

- protection and conservation of the natural and cultural resources, including Outstanding Universal Values;
- protection of key vulnerable species, their habitats and ecosystems;
- effective compliance with relevant Commonwealth and Queensland laws related to protection and management of the environmental and cultural values, including through education and understanding;
- effective permitting systems and associated operational policies under relevant Commonwealth and Queensland laws related to protection and management of the environmental and cultural values;
- ecologically sustainable public use;
- understanding and enjoyment of Great Barrier Reef World Heritage Area natural and cultural resources and values by the public;
- effective engagement with Traditional Owners in management;
- increasing the effectiveness of the program and the efficient use of resources through the use of technology, analysis of data and the monitoring of trends, including for scientific, biological, recreational and commercial matters; and
- capacity to respond to environmental incidents, including through coordinated clean up and rehabilitation programs.

Pursuant to the *Great Barrier Reef Intergovernmental Agreement 2015*, the Commonwealth and Queensland Governments agree to provide ongoing base funding (recurrent and capital) for this Joint Field Management Program shared on a 50:50 basis. The contributions by both parties will be administered by the Great Barrier Reef Marine Park Authority.

The Authority then provides a grant to the Department to deliver its components of the Joint Field Management Program. To the extent that the Department does not spend the grant in the financial year to which it is allocated, the monies are to be reallocated in the next financial year by the Joint Field Management Program Strategy Group.

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Department of Environment and Science (the Department), a not-for-profit entity, has prepared this special purpose financial report in accordance with the Treasurer's determination whereby compliance with certain provisions of the *Financial and Performance Management Standard 2009* issued under the *Financial Accountability Act 2009* was exempt. These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations and the disclosure requirements of AASB 101 *Presentation of Financial Statements*, AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors* and AASSB 1054 *Australian Additional Disclosures*. As there are limited intended users of this report, the format and content is appropriate to meet the information needs of the specific users.

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to and forming part of the Special Purpose Financial Report
for the year ended 30 June 2019

A1 BASIS OF FINANCIAL REPORT PREPARATION (continued)

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS (continued)

Cash

The cash balance represents the cash receipts not spent as at 30 June 2019. This amount forms part of the Program's cash balance.

Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery. Settlement of these amounts is required within 14-30 days from invoice date. The collectability of receivables is assessed periodically with provision being made for impairment. All known bad debts were written-off as at 30 June 2019.

Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount. Amounts owing are unsecured and are generally settled on 30-day terms.

A1-4 PRESENTATION

Currency and Rounding

Amounts included in the financial report is in Australian dollars and rounded to the nearest \$1,000, or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2017-18 financial report.

Comparative information has been restated where necessary to be consistent with the disclosure in the current period.

A1-5 AUTHORISATION OF FINANCIAL REPORT FOR ISSUE

The financial report is authorised for issue by the Acting Executive Director, Great Barrier Reef, Marine, Coastal and Islands and the Chief Finance Officer at the date of signing the Management Certificate.

A1-6 THE REPORTING PROGRAM

The financial report includes the value of all revenues, expenses, assets and liabilities of the program, managed by the Department on behalf of the Queensland Government.

Department of Environment and Science
 GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 Notes to and forming part of the Special Purpose Financial Report
 for the year ended 30 June 2019

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 USER CHARGES AND FEES

	2019	2018
	\$'000	\$'000
Operating lease rental income	309	641
Rent received	16	22
	<u>325</u>	<u>663</u>

B1-2 OTHER REVENUE

	2018	2018
	\$'000	\$'000
Insurance recoveries	6	42
General recoveries	-	140
Sundry revenue	-	8
	<u>6</u>	<u>190</u>

Department of Environment and Science
 GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 Notes to and forming part of the Special Purpose Financial Report
 for the year ended 30 June 2019

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2019 \$'000	2018 \$'000
<i>Employee benefits</i>		
Salaries and wages	7,407	6,656
Employer superannuation contributions	927	840
Annual leave levy expense	782	710
Long service leave levy expense	152	142
<i>Employee related expenses</i>		
Workers compensation expense	95	139
Other employee expenses	19	79
	9,382	8,566

Employee Benefits

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits.

Workers' compensation insurance is a consequence of employing employees and is not counted in an employee's total remuneration package. Whilst this is not an employee benefit it is however recognised separately as an employee related expense. The Department pays a premium to WorkCover Queensland in respect of its obligations for employee compensation.

Wages, Salaries and Sick Leave

Wages and salaries due but unpaid at reporting date are recognised as liabilities at the current undiscounted salary rates expected to be wholly settled within the next 12 months. Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued which is expected to continue in future. Accordingly, no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Department of Environment and Science
 GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 Notes to and forming part of the Special Purpose Financial Report
 for the year ended 30 June 2019

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

Annual Leave and Long Service Leave

Under the Queensland Government's Annual Leave Central (ALCS) and Long Service Leave (LSL) Schemes, levies are made on the department to cover the cost of employees' annual leave (including leave loading and on-costs) and LSL. The levies are recognised as expense in the period in which they are payable. Amounts paid to employees for annual leave and LSL are claimed from the schemes quarterly in arrears. No provisions for annual leave and LSL are recognised in the department's financial statements as the liabilities are held on a whole-of-government basis and reported in those financial statements.

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. The department's obligation is limited to its contribution to QSuper.

B2-2 SUPPLIES AND SERVICES

	2019	2018
	\$'000	\$'000
Payments to contractors	1,073	492
Repairs and maintenance	1,070	868
Corporate support expense	1,001	1,185
Travel	883	803
Motor vehicle and fuel expenses	867	1,006
Office accommodation	553	172
Materials	316	104
Minor plant and equipment	273	173
Telephones	165	132
Computer expenses	94	17
Electricity and gas	79	61
Other supplies and services	529	194
	<u>6,903</u>	<u>5,207</u>

Department of Environment and Science
 GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 Notes to and forming part of the Special Purpose Financial Report
 for the year ended 30 June 2019

B2 EXPENSES (continued)

B2-3 OTHER EXPENSES

	2019	2018
	\$'000	\$'000
	<u> </u>	<u> </u>
Special payments:		
Ex-gratia payments	7	-
Bank and statutory fees	1	2
Sundry expenses	22	23
	<u> </u>	<u> </u>
	<u> </u> <u> </u>	<u> </u> <u> </u>
	30	25

Department of Environment and Science
 GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 Notes to and forming part of the Special Purpose Financial Report
 for the year ended 30 June 2019

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 RECEIVABLES

	2019	2018
	\$'000	\$'000
GST receivable	242	46
Annual leave claims receivable	157	156
Long service leave claims receivable	-	39
Trade debtors	-	31
	<u>399</u>	<u>272</u>

C2 PROPERTY, PLANT AND EQUIPMENT

	2019	2018
	\$'000	\$'000
Buildings: at fair value		
Gross	5,278	4,406
Less: Accumulated depreciation	<u>(2,304)</u>	<u>(2,207)</u>
	2,974	2,199
Heritage and Cultural Assets: at fair value		
Gross	15	16
Less: Accumulated depreciation	<u>(3)</u>	<u>(3)</u>
	12	13
Plant and equipment: at cost		
Gross	12,334	13,479
Less: Accumulated depreciation	<u>(4,950)</u>	<u>(5,546)</u>
	7,384	7,933
Infrastructure: at fair value		
Gross	3,178	2,032
Less: Accumulated depreciation	<u>(606)</u>	<u>(436)</u>
	2,572	1,596
Capital works in progress: at cost	5,520	2,408
Property, plant and equipment Total	<u>18,462</u>	<u>14,149</u>

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to and forming part of the Special Purpose Financial Report
for the year ended 30 June 2019

C2 PROPERTY, PLANT AND EQUIPMENT (continued)

Items of property, plant, and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings	\$10,000
Infrastructure	\$10,000
Land	\$1,000
Other (including heritage & cultural)	\$5,000

Items with lesser value are expensed in the year of acquisition. Property, plant and equipment acquisitions were \$4.257m (FY 2018: \$3.247m).

Building and infrastructure assets are comprehensively valued using a rolling revaluation program. The valuation is at fair value and is undertaken independently by the State Valuation Service, Department of Natural Resources, Mines and Energy.

Plant and equipment is valued at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector.

The non-current physical assets (excluding motor vehicles) are insured through the Queensland Government Insurance Fund. Motor vehicles are insured through commercial insurers.

C3 ACCRUED EMPLOYEE EXPENSES

	2019	2018
	\$'000	\$'000
Annual leave levy payable	169	185
Salary and wages payable	164	129
Long service leave levy payable	78	38
	<u>411</u>	<u>352</u>

Department of Environment and Science

In relation to the Joint Field Management Program for the Great Barrier Reef World Heritage Area

Management Certificate

for the year ended 30 June 2019

This special purpose financial report has been prepared pursuant to:

- the *Great Barrier Reef Intergovernmental Agreement 2015* between the Commonwealth and the Queensland Governments;
- the *Memorandum of Understanding for Provision of Field Management Services for The Great Barrier Reef Marine Park and Queensland Marine and National Parks within the Great Barrier Reef World Heritage Area (2018-19)* (dated 20 November 2018);
- the Great Barrier Reef Marine Park Authority; and
- the decisions of the Field Management Strategy Group outlined in the *Field Management Annual Business Plan 2018-19* (dated 26 September 2018).

In accordance with these agreements, 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 reports have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Environment and Science in relation to the Great Barrier Reef Joint Field Management Program for the year ended 30 June 2019 and of the financial position of the program at the end of period; and
- c) financial assistance received has been expended in accordance with the purposes for which it was given in the financial year.



Lynda Delaforce

Chief Finance Officer
Department of Environment and Science

Date: 30-8-19



Neil Cambourn

Assistant Director-General
QPWS and Partnerships
Department of Environment and Science

Date: 30-8-19

INDEPENDENT AUDITOR'S REPORT

To the Director-General of Department of Environment and Science

Report on the audit of the financial report

Opinion

I have audited the accompanying special purpose financial report of the Great Barrier Reef Joint Field Management Program.

In my opinion, the special purpose financial report:

- a) gives a true and fair view of the entity's statement of assets and liabilities as at 30 June 2019, and its financial performance for the year then ended
- b) complies with the *Great Barrier Reef Intergovernmental Agreement 2015* and the financial reporting framework described in Note A1-3.

The special purpose financial report comprises the statement of assets and liabilities as at 30 June 2019, the statement of income and expenses for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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* (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 of Queensland Auditing Standards*.

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

Emphasis of matter – basis of accounting

I draw attention to Note A1-3 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of Department of Environment and Science under the *Great Barrier Reef Intergovernmental Agreement 2015*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of the entity for the financial report

The department is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Great Barrier Reef Intergovernmental Agreement 2015* and the financial reporting framework described in Note A1-3, and for such internal control as the department determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In fulfilling this responsibility, the department determined that the basis of preparation described in Note A1-3 is appropriate to meet the requirements of the *Great Barrier Reef Intergovernmental Agreement 2015*.

The department 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 management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the department regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



6 September 2019

Damon Olive
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

PART 7

Acronyms and index



Acronyms

AC	Audit committee	LPP	Late payment penalty
AEST	Australian Eastern Standard Time	MNA	Mooring notification approval
AIMS	Australian Institute of Marine Science	MPA	Marine Park Authority
AIN	Aircraft identification number	NESB	Non-English speaking background
ANAO	Australian National Audit Office	NESP	National Environmental Science Programme
APS	Australian Public Service	PER	Public environment report
A&TSI	Aboriginal and Torres Strait Islander	PGPA Act	Public Governance, Performance and Accountability Act 2013
ATSIMS	Aboriginal and Torres Strait Islanders in marine science	PGPA Rule	Public Governance, Performance and Accountability Rule
BIN	Bareboat identification number	PIP	Public information package
CAP	Community access point	PWD	People with a disability
CEO	Chief Executive Officer	QBFP	Queensland Boating and Fisheries Patrol
COTS	Crown-of-thorns starfish	QPWS	Queensland Parks and Wildlife Service
CSIRO	Commonwealth Scientific and Industrial Research Organisation	RAP	Reconciliation Action Plan
EIS	Environmental impact statement	RIMReP	Reef 2050 Integrated Monitoring and Reporting Program
EL	Executive level	RMS	Reef Management System
EMC	Environmental management charge	RRAP	Reef Restoration and Adaptation Program
ENA	Equipment notification approval	SELTMP	Social and Economic Long-term Monitoring Program
EPBC Act	Environment Protection and Biodiversity Conservation Act 1999	SES	Senior Executive Service
FNA	Facility notification approval	SME	Small and medium enterprises
FOI	Freedom of information	SOW	Schedule of works
GBR	Great Barrier Reef	STA	Science and Technology Australia
GBRMPA	Great Barrier Reef Marine Park Authority	TUMRA	Traditional Use of Marine Resources Agreement
GST	Goods and services tax	VIN	Vessel identification number
ICRI	International Coral Reef Initiative	VNA	Vessel notification approval
IHEG	Indigenous Heritage Expert Group		
IUCN	International Union for the Conservation of Nature		

Glossary

Appropriation

Public funds appropriated for a specific purpose.

Biodiversity

The variability among living organisms from all sources including terrestrial, marine and other aquatic ecosystems, and the ecological complexes of which they are part.

Ecosystem resilience

The capacity of an ecosystem to recover from disturbance or withstand ongoing pressures.

Environmental management charge

A charge associated with some commercial activities in the Great Barrier Reef Marine Park, including tourism operations, non-tourist charter operations, and facilities. The activities are undertaken with permission granted by the Great Barrier Reef Marine Park Authority.

Outstanding universal value

Under the World Heritage Convention a property is considered to have outstanding universal value if it is of 'cultural and/or natural significance which is so exceptional as to transcend national boundaries and to be of common importance for present and future generations of all 'humanity'.

Photovoltaic

A potential sources of electric current under the influence of light or similar radiation.

Plan of management

A plan prepared for intensively used, or particularly vulnerable, groups of island and reefs and for the protection of vulnerable species or ecological communities.

Portfolio budget statement

A statement to inform Senators, Members of Parliament and the public of the proposed allocation of resources to government outcomes by agencies within the portfolio.

Traditional Use of Marine Resources Agreement

A formal agreement that describes how a Traditional Owner group works in partnership with the Australian and Queensland governments to manage traditional use activities on their sea country.

List of requirements

Part of Report [PGPA Rule Reference]	Part of Report	Description	Requirement	Page
Letter of transmittal [17AD(g)]		A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report. 17AI	Mandatory	3
Aids to access [17AD(h)]	Table of contents. 17AJ(a)		Mandatory	5–8
	Alphabetical index. 17AJ(b)		Mandatory	162–174
	Glossary of abbreviations and acronyms. 17AJ(c)		Mandatory	154–155
	List of requirements. 17AJ(d)		Mandatory	156–160
	Details of contact officer. 17AJ(e)		Mandatory	2
	Entity's website address. 17AJ(f)		Mandatory	2
	Electronic address of report. 17AJ(g)		Mandatory	2
Review by accountable authority [17AD(a)]		A review by the accountable authority of the entity. 17AD(a)	Mandatory	11–16
Overview of the entity [17AD(b)]	A description of the role and functions of the entity. 17AE(1)(a)(i)		Mandatory	17–18
	A description of the organisational structure of the entity. 17AE(1)(a)(ii)		Mandatory	19
	A description of the outcomes and programmes administered by the entity. 17AE(1)(a)(iii)		Mandatory	25, 31, 50, 63
	A description of the purposes of the entity as included in corporate plan. 17AE(1)(a)(iv)		Mandatory	18
	Name of the accountable authority or each member of the accountable authority. 17AE(1)(aa)(i)		Mandatory	20
	Position title of the accountable authority or each member of the accountable authority. 17AE(1)(aa)(ii)		Mandatory	20
	Period as the accountable authority or member of the accountable authority within the reporting period. 17AE(1)(aa)(iii)		Mandatory	20
	An outline of the structure of the portfolio of the entity. 17AE(1)(b)		Portfolio departments mandatory	NA
	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change. 17AE(2)		If applicable, Mandatory	NA

Report on the performance of the entity 17 AD(c)

Part of Report [PGPA Rule Reference]	Part of Report	Description	Requirement	Page
Annual performance statements [17AD(c)(i); 16F]		Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	23–69
Report on financial performance [17AD(c)(ii)]		A discussion and analysis of the entity's financial performance. 17AF(1)(a)	Mandatory	21–22, 89–121
		A table summarising the total resources and total payments of the entity. 17AF(1)(b)	Mandatory	124–125
		If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results. 17AF(2)	If applicable, Mandatory.	NA

Management and accountability 17AD(d)

Part of Report [PGPA Rule Reference]	Part of Report	Description	Requirement	Page
Corporate Governance		Information on compliance with section 10 (fraud systems) 17AG(2)(a)	Mandatory	77–78
		A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared. 17AG(2)(b)(i)	Mandatory	3
		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place. 17AG(2)(b)(ii)	Mandatory	3
		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity. 17AG(2)(b)(iii)	Mandatory	3
		An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance. 17AG(2)(c)	Mandatory	71, 78–80
		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non compliance with Finance law and action taken to remedy non compliance. 17AG(2)(d) – (e)	If applicable, Mandatory	NA

Part of Report [PGPA Rule Reference]	Part of Report	Description	Requirement	Page
External scrutiny		Information on the most significant developments in external scrutiny and the entity's response to the scrutiny. 17AG(3)	Mandatory	80
		Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity. 17AG(3)(a)	If applicable, Mandatory	80
		Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman. 17AG(3)(b)	If applicable, Mandatory	80
		Information on any capability reviews on the entity that were released during the period. 17AG(3)(c)	If applicable, Mandatory	80
Management of human resources		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives. 17AG(4)(a)	Mandatory	80–81
		Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: (a) statistics on full time employees; (b) statistics on part time employees; (c) statistics on gender (d) statistics on staff location 17AG(4)(aa)	Mandatory	126–128
		Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following: <ul style="list-style-type: none"> • Statistics on staffing classification level • Statistics on full time employees • Statistics on part time employees • Statistics on gender • Statistics on staff location • Statistics on employees who identify as Indigenous. 17AG(4)(b)	Mandatory	126–128
		Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the Public Service Act 1999. 17AG(4)(c)	Mandatory	82
		Information on the number of SES and non SES employees covered by agreements etc identified in paragraph. 17AG(4)(c)(i)	Mandatory	82
		The salary ranges available for APS employees by classification level. 17AG(4)(c)(ii)	Mandatory	129
		A description of non salary benefits provided to employees. 17AG(4)(c)(iii)	Mandatory	83
		Information on the number of employees at each classification level who received performance pay. 17AG(4)(d)(i)	If applicable, Mandatory	85

Part of Report [PGPA Rule Reference]	Part of Report	Description	Requirement	Page
Management of human resources (continued)		Information on aggregate amounts of performance pay at each classification level. 17AG(4)(d)(ii)	If applicable, Mandatory	NA
		Information on the average amount of performance payment, and range of such payments, at each classification level. 17AG(4)(d)(iii)	If applicable, Mandatory	NA
		Information on aggregate amount of performance payments. 17AG(4)(d)(iv)	If applicable, Mandatory	NA
Assets management		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities. 17AG(5)	If applicable, mandatory	85
Purchasing		An assessment of entity performance against the Commonwealth Procurement Rules. 17AG(6)	Mandatory	86
Consultants		A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST). 17AG(7)(a)	Mandatory	86
		A statement that "During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]". 17AG(7)(b)	Mandatory	86
		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged. 17AG(7)(c)	Mandatory	86
		A statement that "Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website." 17AG(7)(d)	Mandatory	86
Australian National Audit Office access clauses		If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract. 17AG(8)	If applicable, Mandatory	86
Exempt contracts		If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters. 17AG(9)	If applicable, Mandatory	86

Part of Report [PGPA Rule Reference]	Part of Report	Description	Requirement	Page
Small business		A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.” 17AG(10)(a)	Mandatory	86
		An outline of the ways in which the procurement practices of the entity support small and medium enterprises. 17AG(10)(b)	Mandatory	86
		If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.” 17AG(10)(c)	If applicable, Mandatory	86
Financial statements		Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act. 17AD(e)	Mandatory	89–121
Executive remuneration		Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule. 17AD(da)	Mandatory	84
Other mandatory information 17AD(f)		If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.” 17AH(1)(a)(i)	If applicable, Mandatory	130
		If the entity did not conduct advertising campaigns, a statement to that effect. 17AH(1)(a)(ii)	If applicable, Mandatory	NA
		A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].” 17AH(1)(b)	If applicable, Mandatory	87
		Outline of mechanisms of disability reporting, including reference to website for further information. 17AH(1)(c)	Mandatory	82
		Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found. 17AH(1)(d)	Mandatory	131
		Correction of material errors in previous annual report. 17AH(1)(e)	If applicable, mandatory	NA
		Information required by other legislation. 17AH(2)	Mandatory	132–134



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The Great Barrier Reef hosts a rich and diverse maritime cultural heritage. Platypus wreck, Arthur Bay Magnetic Island, is one of nearly 800 recorded ship and plane wrecks © Paul Groves 2019

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