



Australian Government  
Great Barrier Reef  
Marine Park Authority



Reef  
Authority

# ANNUAL REPORT

2022–23



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

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**Australian Government**

**Great Barrier Reef  
Marine Park Authority**

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The Reef Authority acknowledges the expertise, wisdom, and enduring connections that have informed the guardianship of the Reef for millennia. We pay our respects to the Traditional Owners as the first managers of this Land and Sea Country, and value their traditional knowledge which continues to inform the current management and stewardship of the Reef for future generations.



# Letter of transmittal

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

25 September 2023

The Hon Tanya Plibersek MP  
Minister for the Environment and Water  
PO Box 6022  
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 am pleased to submit the Great Barrier Reef Marine Park Authority Annual Report 2022–23 (the Annual Report) for the year ended 30 June 2023.

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

The Annual Report has also 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* and in accordance with the Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities, updated by the Department of Finance in May 2023.

In accordance with section 10 of the PGPA Rule 2014 (Fraud Rule) and the Commonwealth Fraud Control Policy (Fraud Policy), the Great Barrier Reef Marine Park Authority (Reef Authority) has prepared fraud risk assessments and fraud control plans and has taken all reasonable measures to minimise the incidence of fraud and investigate and recover the proceeds of fraud against the Reef Authority.

In submitting this Annual Report, I would also like to acknowledge the continued hard work of the Reef Authority's Board and staff in delivering against our purpose and objectives.

Yours sincerely



**Josh Thomas**  
Chief Executive Officer





Figure 1: Map of the Great Barrier Reef Region

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An aerial photograph of a vibrant coral reef system. The water transitions from deep blue to shallow turquoise and light green, revealing the intricate patterns of the reef. Several large white tour boats with multiple decks are docked together in the lower right quadrant. A smaller boat is visible in the lower left. The sky is clear and blue, with a faint horizon line. The text 'PART 1 INTRODUCTION' is overlaid in white on the upper left side of the image.

PART 1  
**INTRODUCTION**

## About this Annual Report

This Annual Report details the Great Barrier Reef Marine Park Authority's performance in 2022–23. It includes a performance statement against criteria in the Australian Government Department of Climate Change, Environment, Energy and Water's Portfolio Budget Statement 2022–23 and the Great Barrier Reef Marine Park Authority's Corporate Plan 2022–23. It also 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*.

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 Reef Authority's activities and performance in 2022–23.
- **Part 2 Overview:** provides a summary of the Reef Authority's corporate background, including its role and functions, financial performance and staff.
- **Part 3 Performance:** details the actions taken by the Reef Authority in 2022–23 to meet its stated purpose, including reporting against key performance indicators.
- **Part 4 Management and accountability:** describes the management framework that supports the Reef Authority's functions, 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 financial performance and a detailed financial statement.
- **Part 6 Appendices:** comprises the Reef Authority's resource statement, staffing overview, information on advertising and marketing, freedom of information, ecologically sustainable development and environmental performance, and Queensland Government financials.
- **Part 7 Acronyms and index:** includes a list of acronyms, glossary, list of requirements and alphabetical index.





## Chief Executive Officer review

It is my pleasure to submit the Great Barrier Reef Marine Park Authority's annual report, reviewing our activities and performance from 1 July 2022 to 30 June 2023.

I would first like to acknowledge the Traditional Owners of the Great Barrier Reef Region, their Elders past, present and emerging, and their ongoing connection with Country.

The Reef Authority recognises the Traditional Owners as the first managers of this vast, diverse and beautiful ecosystem, and we are proud to work with them and First Nations peoples to protect the Great Barrier Reef for future generations.

Thank you to all our partners and stakeholders who continue supporting us to manage and protect our spectacular Reef. We remain committed to working collaboratively to deliver positive outcomes for the Reef, using the best available science to design and implement management strategies at the forefront of global marine park practice.

This has been a milestone year for the Reef Authority, as we joined the Department of Climate Change, Energy, the Environment and Water, and commenced delivery of the Australian Government's \$1.2 billion Reef Protection package. This provided a substantial uplift to the Reef Authority's key program areas, including controlling the crown-of-thorns starfish, Marine Park planning, on-water conservation and compliance activities, monitoring and reporting. The investment enabled us to strengthen actions to reduce pressures on the Reef and develop interventions to support its adaptation in the face of climate change.

## Reef health and climate resilience

Climate change remains the greatest threat to the Reef. It influences weather patterns, ocean temperatures, pH levels and currents, and intensifies the effects of other threats. Climate change is escalating, and the Reef is already experiencing the consequences. Our plan for managing the Reef under a changing climate—the revised Blueprint for Resilience (the Blueprint)—will reaffirm our commitment to addressing these impacts. By focusing our efforts on building the resilience of coral reefs, we will give the entire Reef ecosystem the best chance of adapting to the challenges ahead.

To understand, manage and protect the Reef, we rely on up-to-date information collected by our staff, partners, Traditional Owners and those who study and use the Reef. Over the summer, when the Marine Park is more vulnerable to the impacts of cyclones and increased water temperatures, we provided weekly updates on Reef health conditions and how we are responding to any impacts. We continue to provide regular updates throughout the year.

We completed the summer's reporting by releasing the Reef Snapshot: Summer 2022–23, powered by the Reef Integrated Monitoring and Reporting Program and prepared by the Reef Authority, the Australian Institute of Marine Science (AIMS) and CSIRO. The Snapshot provides a summary of summer conditions, how these conditions impact coral and actions to protect it. Additional observations are gathered by the many organisations and people contributing to the Reef Integrated Monitoring and Reporting Program, through the Eye on the Reef and the Reef Joint Field Management Program.

Compared to previous summers, impacts were low over the summer of 2022–23. No cyclones crossed the Reef. Some rivers in the catchment reached major flood levels, with flood plumes reaching offshore reefs in the northern region and the Whitsunday Islands. Elevated water temperatures were observed over winter, with spring being the hottest on record and warmer waters continuing into early summer. This led to minor levels of coral bleaching on some reefs across all regions. Low or moderately bleached coral colonies have a higher likelihood of recovering.

The Crown-of-thorns Starfish (COTS) Control Program continued to effectively suppress outbreaks and protect coral throughout the Marine Park. The Reef Authority works collaboratively with our government and

## Introduction

industry partners to ensure the best available science and field intelligence is used to inform the deployment of COTS Control Program resources. Since the expansion of the program in 2012, more than 107,000 diver hours have been invested to protect 371 reefs. In doing so, we have effectively protected coral from crown-of-thorns starfish predation across more than 700,000 hectares of Reef habitat. The program directly provides more than 140 Reef jobs and delivers employment and training opportunities for Reef Traditional Owners. Management of crown-of-thorns starfish outbreaks through strategically targeted manual control augments the benefits of foundational actions such as Marine Park zoning, fisheries management and water quality improvement. It is a whole-of-Reef management intervention to protect coral and enhance the resilience of the Reef in the face of escalating climate change impacts.



Diver injecting crown-of-thorns starfish as part of the COTS control program

©Dr Rick Abom, Reef and Rainforest Research Centre

## Our partnerships

### The Reef Joint Field Management Program

The Reef Joint Field Management Program is a long-standing partnership between the Reef Authority and Queensland Parks and Wildlife Service. Together, they provide a constant presence in the field to protect the Reef, its islands and species and deliver a broad range of conservation, monitoring and education activities across this vast World Heritage Area. Through foundational work and innovative activities, the program is delivering on the the Blueprint and Reef 2050 Long-Term Sustainability Plan 2021–2025, so Australians and international visitors can enjoy the World Heritage Area now and into the future.

This year the program focused on consolidating and delivering the full suite of activities following the five-year expansion. This included expanding our work on island conservation and rehabilitation, Reef intervention and local-scale rehabilitation, working with Traditional Owners to engage in Land and Sea Country management, and establishing a field operations team in Airlie Beach. The program also continued to trial new technologies to improve conservation and compliance capabilities. These actions ensure that marine and island ecosystems continue to be maintained and protected, supporting the Reef's values, as well as the people and industries that depend on it.

### Cultural knowledge and Traditional Owners

We continue to work hard to strengthen our partnerships with Traditional Owners along the Great Barrier Reef catchment area. Our newly published Co-management Principles Policy defines our vision and principles for co-management and guides our approach to working with Traditional Owners. Embracing Traditional Owners' histories, rights, interests and knowledge helps us to collaboratively better manage Sea Country. Our Indigenous Reef Advisory Committee advises on ways to facilitate partnerships, enhance engagement and build capacity with Traditional Owners in the management of marine resources.

The Traditional Use of Marine Resources Agreement (TUMRA) program coordinates and supports voluntary and community led agreements between Traditional Owners and the Australian Government to manage Sea Country at a local scale. This year, we maintained 10 accredited TUMRAs covering approximately 43 per cent of the Reef coastline, including the Sea Country of the Wuthathi Region, Lama Lama, Yuku Baja Muliku Region, Yirrganydji Region, Gunggandji Region, Mandubarra, Giringun Region (Djiru, Gulnay, Girramay, Bandjin, Warragamay, Nywaigi), Woppaburra, Darumbal and Port Curtis Coral Coast Region (Byellee, Gurang, Gooreng Gooreng, Taribelang Bunda) peoples. The TUMRA program continues to strengthen its partnership with Reef Traditional Owners with the implementation of seven-year contracts to June 2029. In addition, we continued to partner with and support four emerging Traditional Owner groups to undertake their Sea Country planning, including Bagirbarra / Dyirrabarra Sea Country, Dabu Jajikal Sea Country, Wanjuru-Yidinji Sea Country and Yuwi Sea Country. We value our partnerships

with Traditional Owners and are keen to work with them to protect Sea Country and advance Aboriginal and Torres Strait Islander cultural heritage.

## Supporting the tourism industry

The marine tourism industry is a vital partner in protecting and managing the Reef and supporting the communities that rely on it. Tourism operators help showcase the Reef's natural values and play a pivotal role in protecting the biodiversity that supports their industry. As of 30 June 2023, there are 102 Master Reef Guides spread throughout the World Heritage Area. As world-leading reef guides and interpreters, they impart up-to-date scientific and management information about the Reef and explain what people can do to make a difference. We hosted mega-master classes and tourism leaders forums across the year to continue to upskill these tourism operators and their staff.

Under the \$15.1 million Tourism Reef Protection Initiative, the Reef Authority is building capacity and instilling a legacy of site stewardship and protection at tourism sites across the Great Barrier Reef. The tourism industry has demonstrated commitment and capability to be one of the key contributors to Marine Park management and Eye on the Reef data collection through the funding and support that this Initiative has provided. It is delivering on Reef protection and conservation services at high-value tourism sites across the Marine Park including data collection, coral-eating predator control community education and site interventions. The initiative builds on the highly successful Eye on the Reef citizen science program and the High Standard Tourism

Operator and Master Reef Guide programs.

The Environmental Management Charge and permit application assessment fees continued to be waived by the Australian Government throughout the 2022–23 financial year to support local tourism business and regional economies hardest hit during the COVID-19 pandemic.

## Virtual learning and edu-tourism experiences

In 2022–23, 127 virtual learning experiences were delivered to school students, universities, individuals and other organisations, reaching more than 7700 participants across 10 countries. We also saw the welcome return of edu-tourism groups, with international students from secondary schools and tertiary institutes visiting the region, keen to learn about the Reef.

## Reef Guardian Schools program

2023 is a significant year for the Reef Guardian Schools program as it celebrates 20 years of providing teaching and learning opportunities that raise awareness, understanding and appreciation for the Reef and its connected ecosystems. As part of the 20th anniversary, the Reef Education team coordinated a Reef Guardian School teacher professional learning opportunity to develop teachers' capacity in interdisciplinary project-based and place-based learning about the Reef.



Reef Authority staff training tourism staff on the Eye on the Reef survey methodologies  
© Commonwealth of Australia (Reef Authority)



Ryan Catholic College students stencilling local drains that lead to the Reef  
© Commonwealth of Australia (Reef Authority)



## Introduction

### Great Barrier Reef Aquarium

We continue to progress the transformation of the Great Barrier Reef Aquarium (formerly Reef HQ Great Barrier Reef Aquarium) to provide a global centre of excellence in tropical coral reef education. The purpose-built facility will feature sustainable engineering and architectural innovation. It will enable us to remain true to our mission of inspiring advocacy for the Reef through authentic, inclusive and immersive educational experiences and cultural discovery for all.

### International engagement

The Reef Authority is recognised as a global leader in marine protected area management and this year saw a significant increase in our international engagement activities. We engaged with international networks and other governments about the threats to the Great Barrier Reef and coral reefs worldwide. We supported best-practice management of marine protected areas and coral reefs globally and harnessed opportunities that

strengthen our capability. We promoted the Australian Government's international interests, particularly with respect to the Pacific region, ocean management and world heritage, and supported Reef Traditional Owners to have a voice at international events and forums.

### Reef management

#### Reef 2050 Integrated Monitoring and Reporting Program

Coordinated by the Reef Authority, the Reef 2050 Integrated Monitoring and Reporting Program (RIMReP) involves a dedicated group of partners working to improve the collection and sharing of information about the Reef and deliver practical tools to support decision-making. During 2022–23, RIMReP delivered six priority projects, with the greatest effort directed towards continuing to scope and implement a fit-for-purpose data management system, enhancing decision support capabilities, upgrading the Reef Knowledge System and engaging Traditional Owners.



*In June, the Reef Authority hosted an Indonesian delegation, led by the Indonesian Deputy for the Ministry of National Development and Planning, Ibu Vivi Yulaswati, including 18 officials from the Ministry of National Development and Planning, the Ministry of Marine Affairs and Fisheries, and the Indonesia Climate Change Trust Fund.  
© Commonwealth of Australia (Reef Authority)*



## Southern Plan of Management

A new Southern Plan of Management is being co-designed with Traditional Owners and developed jointly with the Queensland Parks and Wildlife Service. The southern Reef's Indigenous heritage, and environmental, economic and social values are under pressure from increased use, impacts from adjacent catchments, and conflicts between activities, uses and park users. A detailed review by the Reef Authority determined a new, improved way of regional-scale, spatial planning that builds on the lessons learned from other protected area plans of management processes. This new Southern Plan of Management will be simpler, more agile and use certified spatial layers to define boundaries.

## Fishing

Fishing is an important activity in the Reef and provides valuable commercial, recreational and cultural benefits. However, all fishers rely on a healthy and resilient marine ecosystem to support their activities and some fishing continues to impact the Reef. It is recognised that unsustainable fishing is a threat to the values of the Marine Park and we are committed to working with partners to ensure fishing in the Reef is sustainably managed for future generations and provides for the long-term protection of the Reef's biodiversity and heritage values. In 2023, we commenced a review of our Fishing Position Statement, which outlines the principles we will pursue to address threats and improve fishing outcomes in the Marine Park. Progress is being made, but there is more work to be done to ensure our fisheries are both sustainable and profitable into the future.

## Our people

This year we undertook a bulk recruitment process, providing well-deserved promotion opportunities for current staff, as well as inviting new people to join us on our journey. We continued to implement agile ways of working and assisting staff to maintain their focus on our core priorities. We progressed our culture journey work, revitalising our Culture Champion Network, and maintained a strong focus on workplace health and safety and wellbeing. We commenced a process to relocate our Townsville head office to provide a fit-for-purpose and flexible workspace for our growing team. Our new green-star-accredited Townsville home will enable our digital transformation, empower our staff with contemporary ways of working, and help us attract and retain staff as an employer of choice.

## Looking ahead

The Reef Authority is currently preparing the next Great Barrier Reef Outlook Report. This will be the fourth comprehensive report in the series examining the Reef's health, pressures and likely future. The findings drive our adaptive management approach and directly influence the Reef Authority's future work program. The Outlook Report plays a significant role in informing Australia's reports to the World Heritage Committee. It will also inform a review of the Reef 2050 Plan and be used to identify key information gaps and research and monitoring needs.

The UNESCO World Heritage Committee is scheduled to consider the Reef at its upcoming 45<sup>th</sup> session. We continue to provide technical advice on the Reef and its management to support the Minister for the Environment and Water, the Department of Climate Change, Energy, the Environment and Water, and the Queensland Government in their response to the recommendations made by the World Heritage Centre and the International Union for Conservation of Nature.

We look forward to hosting the Pacific Coral Reef Collective in 2023, bringing together coral reef managers from 16 Pacific countries and territories to discuss challenges, explore innovative solutions, and foster collaborative partnerships for building reef resilience across the Pacific. Along with Traditional Owners and partners from government, research, community and industry, we will showcase the Reef as a case study for global best-practice reef management.

Collaborating with all levels of government, Traditional Owners, partners and stakeholders is critical to improving the health and resilience of the Reef. Our commitment to partnerships will be at the centre of our Corporate Plan 2023–24, as it outlines our strategic direction and planning and performance framework to 2024. Our programs and activities will continue to be based on the best and latest available science and will be driven through collaboration with Traditional Owners and engagement with local communities and industries.

## Introduction

# PART 2 OVERVIEW



## About the Great Barrier Reef Marine Park Authority

The Reef Authority is responsible for managing one of the world's premier natural resources, the Great Barrier Reef Marine Park (the Marine Park). Our vision is 'a healthy Great Barrier Reef for future generations'. The Reef Authority was established by the *Great Barrier Reef Marine Parks Act (1975)* to provide for the long-term protection and conservation of the environment, biodiversity and heritage values of the Great Barrier Reef Region. We develop and implement policies, programs, management strategies and legislative measures to work towards our purpose statement—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.

We use tools to protect and sustain the Great Barrier Reef (the Reef), such as zoning plans, plans of management, permissions, formal agreements and site management arrangements. We also apply management approaches, including education and awareness, planning, environmental impact assessment, monitoring, stewardship programs, habitat protection and restoration, and compliance and enforcement.

The Reef Authority's management of the Reef is enhanced by partnerships with Traditional Owners, scientists, industries, businesses, the community, and local, state and federal government agencies. Traditional Owners, industry and community advisory groups also provide input into our management processes. Our programs build on strong foundational arrangements already in place to protect biodiversity and heritage values and provide for ecologically sustainable use. We also draw on the findings of five-yearly Great Barrier Reef Outlook Reports to adapt our responses and management of the Reef.

A critical piece of our work, the Reef Joint Field Management Program, is funded and delivered in partnership with the Australian and Queensland governments. It supports the operational and day-to-day management of the Marine Park, the adjacent Great Barrier Reef Coast Marine Park and national park and Commonwealth islands. The Reef Authority's actions to protect and manage the Reef contribute to delivering the Australian and Queensland governments' Reef 2050 Plan.



## Corporate governance

On 1 July 2022, the environment and water functions within the Department of Agriculture, Water and Environment transitioned to a new department, the Department of Climate Change, Energy, the Environment and Water. The Reef Authority forms part of this new portfolio, reporting to the Hon Tanya Plibersek MP as the Minister for the Environment and Water for the 2022–23 financial year. The

Minister is supported by Special Envoy for the Great Barrier Reef, Senator Nita Green.

The Chief Executive Officer is responsible for the day-to-day operations of the Reef Authority and is the Accountable Authority and agency head for the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and *Public Service Act 1999* respectively. Details of the Accountable Authority during the reporting period are outlined in Table 1.

Table 1: Accountable Authority

Name	Position title /position held	Period as the Accountable Authority or member within the reporting period	
		Start date (1 July 2022 or after)	End date (30 June 2023 or before)
Josh Thomas (Substantive)	Chief Executive Officer	01 July 2022	30 June 2023
Richard Quincey	Chief Executive Officer	01 July 2022	10 July 2022
Margaret Johnson	Chief Executive Officer	19 Sept 2022	30 Sept 2022
Richard Quincey	Chief Executive Officer	03 Jan 2023	13 Jan 2023
Jameelie Fletchett	Chief Executive Officer	01 Feb 2023	12 Feb 2023

The Executive Management Group consisted of the Chief Executive Officer and four Senior Executive Service Band 1 officers, who led the following branches:

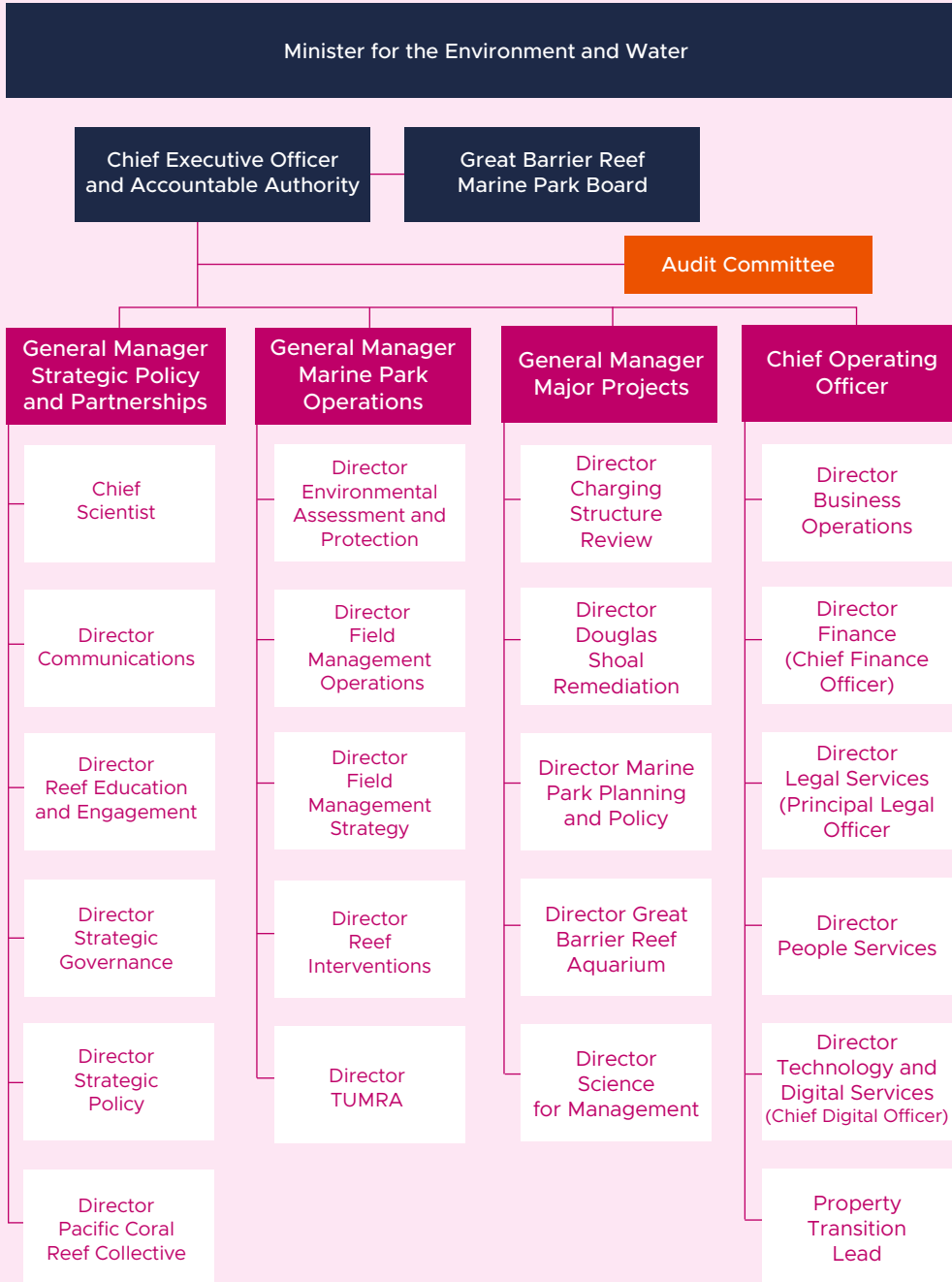
- Strategic Policy and Partnerships
- Marine Park Operations
- Major Projects
- Corporate Services

Table 2: Senior executive appointments in the Reef Authority 2022–23

Branch	Name	Dates	
Strategic Policy and Partnerships	Margaret Johnson	1/07/2022	30/06/2023
Marine Park Operations	Richard Quincey	01/07/2022	30/06/2023
Major Projects	Ian Walker	04/07/2022	30/06/2023
Corporate Services	Jameelie Fletchett	01/07/2022	30/06/2023

## Organisational structure

Figure 2: Organisational structure at 30 June 2023



## Legislative framework

The Reef Authority is a non-corporate Commonwealth statutory authority under the *Great Barrier Reef Marine Park Act 1975* (the Marine Park Act). The objects of the Marine Park Act are set out in section 2A and the specific functions of the Reef Authority are defined in sections 7 and 7A.

The 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 Reef 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 are:

- Great Barrier Reef Marine Park Regulations 2019.

The Reef 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.

No amendments were made to the legislative framework described above during the 2022–23 financial year.

## Governance

The Reef Authority's Board consists of seven members—a part-time Chairperson, five part-time members and the Chief Executive Officer (CEO) of the Reef Authority. The Reef Authority Board oversees the organisation and is responsible for the management of the Marine Park under the *Great Barrier Reef Marine Park Act 1975*. The CEO is the accountable authority of the agency for the purposes of the *Public Governance, Performance and Accountability Act 2013* and the agency head for the purposes of the *Public Service Act 1999*.



## Overview

### Financial overview

The Reef Authority's total operating revenue for 2022–23 was \$113.806 million, compared to \$87.752 million for 2021–22. Revenue by source is outlined in Figure 3.

During the reporting period, the Reef Authority received two savings measures:

- \$0.30 million—for 'An ambitious and enduring APS reform plan'
- \$2.827 million—savings from external labour, advertising, travel and legal expenses.

Own source income for 2022–23 was \$29.829 million, \$1.099 million more than in 2021–2022. This was primarily due to finalisation of grants from government for various island projects. Own source income included funding from 'related entities' (bodies that either form part of, or are controlled by, the Australia Government), such as the Reef Trust. It also included the Queensland Government's funding contribution to the Reef Joint Field Management Program.

Operating expenses for managing the Marine Park in 2022–23 were \$130.593 million compared to \$86.704 million in 2021–22. The expenses by category are outlined in Figure 4.

The Reef Authority's end of financial year position for 2022–23 was a \$19.346 million deficit. This was primarily due to the impairment of the Great Barrier Reef Aquarium asset in 2022–23.

### Staffing

The Reef Authority employed 258 people (headcount) at 30 June 2023, an increase from 257 at 30 June 2022. Details on the workforce profile are included in Appendix B: Staffing overview.

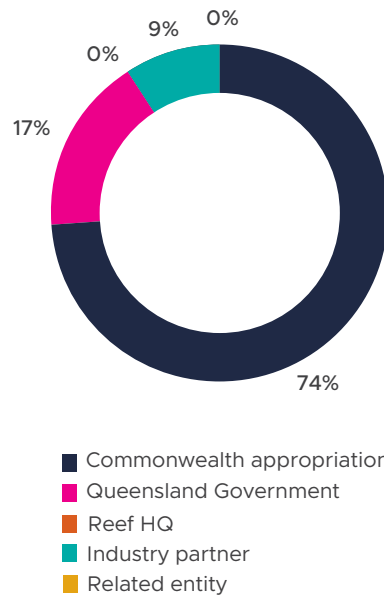


Figure 3: Revenue by source 2022–23 (excluding Douglas Shoal remediation)

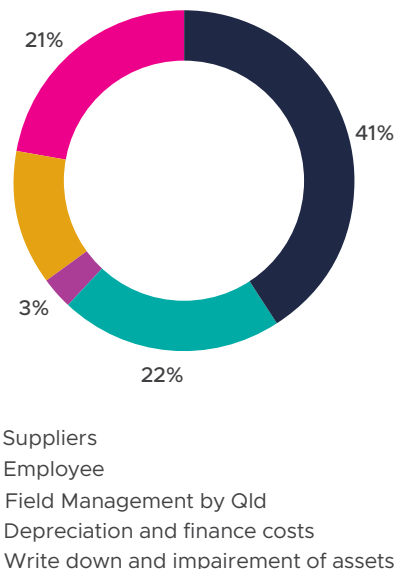


Figure 4: Expenses by category 2022–23 (excluding Douglas Shoal remediation)



# PART 3 PERFORMANCE





## Accountable Authority statement

I, as the Accountable Authority of the Great Barrier Reef Marine Park Authority, present the 2022–23 annual performance statement of the Great Barrier Reef Marine Park Authority, as required under paragraph 39(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, this annual performance statement is based on properly maintained records and accurately reflects the performance of the entity and complies with subsection 43(4) of the PGPA Act.



Josh Thomas  
Chief Executive Officer

## Our purpose, objectives and initiatives

In 2022–23 our overarching purpose was to provide for 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.

At the corporate and operational level, the Reef Authority has an integrated planning and reporting approach that continues to evolve over time. The Annual Performance Statement focuses on recent performance of the entity against forecasts made in the Corporate Plan and Portfolio Budget Statements. Continual improvements to performance information have resulted in updates and additions to some performance criteria in Objectives 2, 3 and 4.

Our purpose and objectives should be read together, consistent with the PGPA Act, PGPA Rule and the Department of Finance resource management guides. Together with our values and principles, our objectives set the context and foundation for our key delivery strategies and programs, and how we delivered them. They provide a clear statement about who we are and what we achieved.

The Performance Statement in this Annual Report details the Reef Authority's performance in meeting our:

- **Portfolio Budget Statement 2022–23 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.
- **Corporate Plan 2022–23 objectives:**
  - **Objective 1:** Enhancing Reef resilience by providing expert knowledge to advise key decision-makers on managing, reducing or avoiding significant threats to the Reef
  - **Objective 2:** Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence
  - **Objective 3:** Enhancing Reef resilience through partnerships, collaboration and education
  - **Objective 4:** Supporting a high-performing organisation

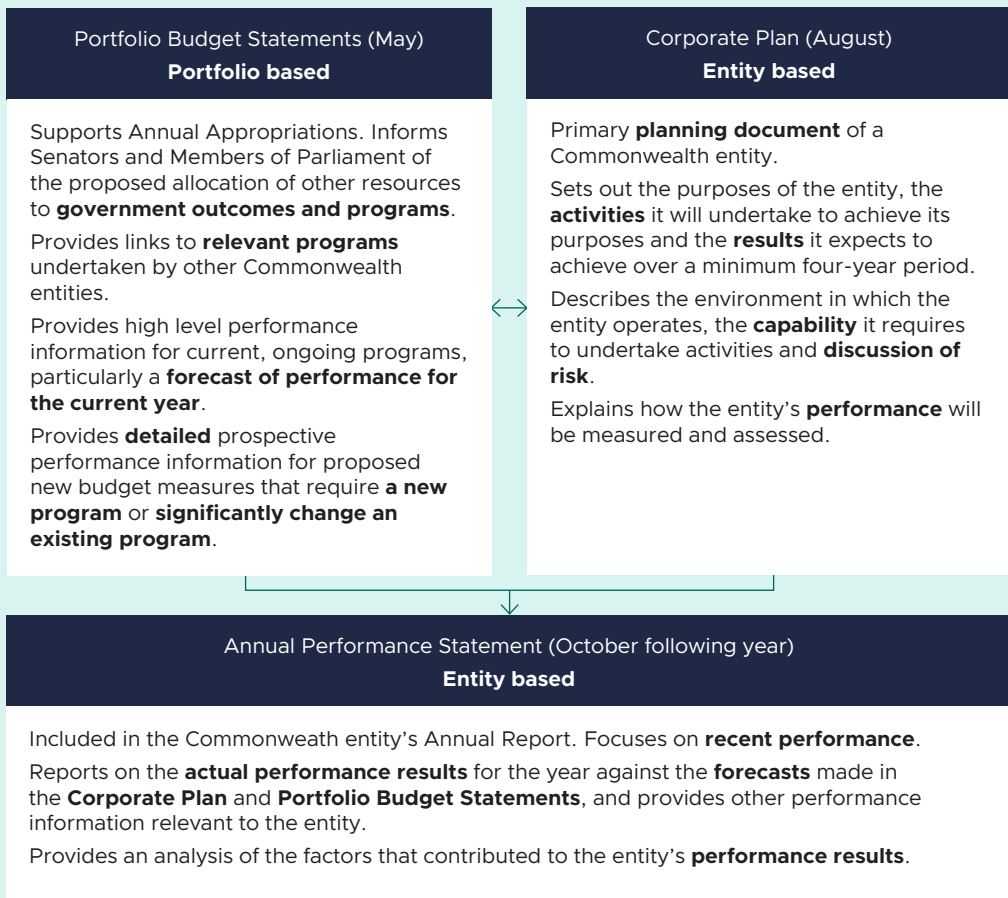


Figure 5: Commonwealth Performance Framework

## Performance against purpose statement

Performance against Outcome 1 is measured against three strategic results:

- The Reef is protected
- Sustainable use of the Reef
- The Reef is understood.

Performance against the corporate results for objectives 1, 2 and 3 are mapped against Outcome 1 as below:

Table 3: Results against the performance information for Outcome 1 of the Portfolio Budget Statement

Outcome 1	Corporate results
<b>The Reef is protected</b>	2.2 – Rules for a resilient Reef are followed
	2.3 – Management for a resilient Reef
<b>Sustainable use of the Reef</b>	2.1 – Strategies and rules for a resilient Reef are made
	2.2 – Rules for a resilient Reef are followed
	3.2 – Partnering with others to care for the Reef
<b>The Reef is understood</b>	1.1 - Expert knowledge is shared
	1.2 – Expert knowledge is understood
	3.1 – Educating others about the Reef

### The Reef is protected

The Reef Authority is committed to protecting the Reef for future generations. We do this through several strategies, including the *Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park* and the Policy and Planning Strategic Roadmap. Other programs and activities to protect the Reef, such as the Reef Joint Field Management Program, industry engagement programs and our compliance work, are covered in later sections of this report.

### Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park

The Aboriginal and Torres Strait Islander Heritage Strategy sets out a collaborative approach for assisting Reef Traditional Owners to keep their Indigenous heritage strong, safe and healthy. It has been in place for four years and contains 30 actions for short and long-term effect.

#### Percentage of allocated short-term actions that are on track or completed in the *Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park*

**Target:** 75 per cent of actions are on track or completed

**Result:** 70 per cent of actions are on track or completed

#### Analysis

During 2022–23, the Reef Authority delivered the following initiatives:

- Supporting co-management with Great Barrier Reef Traditional Owners
- Strengthening and expanding the Traditional Use of Marine Resource Agreements Program
- Supporting more Traditional Owner-led Sea Country values mapping projects
- Implementing the Cultural Heritage Referral Framework

## Co-management

In December 2022, the Marine Park Authority Board endorsed a set of principles to enable co-management of the Reef with Traditional Owners, in line with the Aboriginal and Torres Strait Islander Heritage Strategy. These principles informed a new co-management policy, which the Reef Authority will implement gradually in partnership with Reef Traditional Owners.

## Traditional Use of Marine Resources Agreements Program

The Reef Authority continued to expand the use of Traditional Owner and Aboriginal and Torres Strait Islander Land and Sea Country management organisations to deliver environmental and heritage protection of the Reef. The Traditional Use of Marine Resources Agreements (TUMRA) Program consists of 10 current Agreements with a further four under Sea Country planning development with the Dabu Jajikal, Dyrribarra Bagirbarra, Wanjuru Yidinji and Yuwi Traditional Owners. Projects included the Yirrganydji MARS Reef Stars project, supporting the Crown-of-thorns Starfish Control Program, and the Seaborne underwater hydrophone project with Darumbal and Woppaburra groups, funded by the Reef Authority and CSIRO.



The Reef Authority hosted the Traditional Use of Marine Resources Agreements groups on Byellee Country, Heron Island, for a knowledge sharing workshop.  
© Commonwealth of Australia (Reef Authority)

## Sea Country values mapping

As part of the TUMRA program, the Reef Authority continued to support Indigenous heritage through a further four Sea Country values mapping project contracts, with Darumbal, Giringun, Mandubarra and Wuthathi groups. The Woppaburra group does not have current mapping project funding,

however they are updating their guidelines and are receiving cultural referrals through this process.

## Cultural heritage referrals

A new agreement was secured with the Wuthathi TUMRA group to receive cultural referrals for site-specific permit applications that operate in their Sea Country from September 2022. This takes the total number of TUMRA groups receiving cultural referrals to four, covering a total of approximately 17,500km of Marine Park.

## Policy and Planning Strategic Roadmap

The Reef Authority's Policy and Planning Strategic Roadmap is helping to better protect key Reef values, further enabling ecologically sustainable use and work with Traditional Owners and partners, including the tourism industry.

**Proportion of Policy and Planning Strategic Roadmap agreed actions for 2022–23 are either on track or completed**

**Target:** 85 per cent

**Result:** 80 per cent

The roadmap is being rolled out over several years and is being updated as work is commenced or completed, and new work is added. Implementation is progressing well with substantial achievements in 2022–23 against the roadmap's five work streams:

- knowledge
- risk
- Traditional Owners
- tools
- resilience.

## Knowledge stream

- Information on Marine Park value and use was collated to inform a new spatial planning tool, the much-improved Plan of Management.
- Information on changes to Marine Park use was collated to inform the Reef 2050 Integrated Monitoring and Reporting Program and the Charging Structure Review.
- Sea Country cultural values mapping projects continue to expand.

## Performance

### Risk stream

- Risk-informed, fit-for-purpose recommendations are improving the management of threats to Marine Park values.
- More than 1000 standard permit conditions were reviewed to ensure requirements are risk-based, contemporary and enforceable.

### Traditional Owners stream

- The TUMRA and mapping programs remain a high priority for the Reef Authority with staffing and funding for contracts with Traditional Owners increased to support growth and continued interest.
- The increased funding assures long-term commitment to strengthen the TUMRA and mapping programs and progress co-management and shared decision-making initiatives.
- Development of the first joint Plan of Management with Traditional Owners is underway.

### Tools stream

- As of 30 June 2023, 60 per cent of the performance indicators in the Tourism Management Action Strategy had been achieved.
- Existing Reef Authority Marine Park management policies are being rationalised in alignment with agreed priorities, including those on threatened species, research and reef interventions, and tourism management.
- Improvements to Reef plans of management, including the use of spatial layers, are being implemented via a new Southern Plan of Management.
- A comprehensive training package is increasing understanding of management tools across and beyond the Reef Authority, including through internal on-boarding training and externally through the Master Reef Guides program.
- We continued to communicate our management tools throughout 2022–23, including maintenance of zoning map content and spearfishing guides.
- Educational guides to tourism operations and commercial activities in the Whitsundays and Cairns planning areas were developed with the Queensland Parks and Wildlife Service as a ‘one-stop-shop’ source of information on parks management.

- A new centralised legislation repository has been created with guidelines for its use. This has streamlined a cross-agency approaching future legislative amendments.

### Resilience stream

- The policy on Great Barrier Reef Interventions continued to guide restoration and adaptation interventions in the Marine Park and Great Barrier Reef Coast Marine Park.
- Management options for a resilience network across the Reef are being identified.
- The Reef Authority put forward a policy on fish aggregating devices and artificial reefs, and a guideline to implement management actions. These policies are on track to be implemented in early 2023–24.
- Work also commenced on other priority policies, including on threatened species, research guidelines and Sea Country management.



## Sustainable use of the Reef

The Reef Authority is committed to ensuring that the Reef is used sustainably. We achieve this through innovative management strategies and programs, including the Reef Joint Field Management Program.

### Reef Joint Field Management Program

The Reef Joint Field Management Program (the Program) is delivered in partnership by the Reef Authority and Queensland Parks and Wildlife Service. It provides practical, on-ground actions to protect and maintain well-functioning marine and island ecosystems, with First Nations people, ecotourism opportunities and commercial industries. The Program's core activities include delivering conservation actions, monitoring ecological and heritage values, responding to incidents, upholding compliance, and educating and engaging with users.

#### Proportion of Reef Joint Field Management Program annual business plan targets achieved or with significant progress in 2022–23

**Target:** 85 per cent of targets achieved or significantly progressed

**Result:** 92 per cent of targets achieved or significantly progressed

#### Analysis

In 2022–23, the Program had 36 challenging performance indicator targets of which 25 (70 per cent) were achieved: eight (22 per cent) were not fully achieved but demonstrated significant progress, and three (eight per cent) were not achieved. The Program's 2022–23 performance increased from 2021–22, demonstrating the ability of the Program to continue to deliver a range of activities across the World Heritage Area.

### Technology transformation program

The technology transformation program is a Program initiative that collaborates with the Australian Institute of Marine Science (AIMS) and other technology experts and groups to:

- enhance the capacity to collect and use data efficiently to support management decisions and reporting
- improve methods to reduce staff risk
- improve efficiency.

In 2022–23, drones were increasingly used for island mapping, seabird monitoring, fire mapping and monitoring, and pest, fauna and weed surveys. Standard operating procedures for drone use are in place to allow informed evolution of the technology and its use alongside historical and other existing methods.

Significant work was undertaken to allow autonomous benthic monitoring using ReefScan sensor system (cameras, GPS locator and depth sensors) for Reef surveys. A surface tender boom camera setup with six GoPro cameras and GPS-controlled trolling motor is functional and capable of collecting data, including high resolution orthomosaic images of shallow reef areas to 8-metre depth. The technology will be trialled under operational conditions onboard vessels in the Southern Marine Parks from August 2023.

### Reef rehabilitation projects

The Program continued trialling tools and management techniques to improve Reef health and resilience, such as the installation of reef stars and Coral-clips® to stabilise coral rubble and improve coral growth in areas impacted by bleaching, cyclones and maritime incidents. The three locations with reef stars (Green Island, Bait Reef, Keppel Islands) have regular monitoring to understand how the transplanted corals are growing and which fish and invertebrates are colonising these new habitats. A Coral-clips® training video and standard operations procedure have been developed for use by the Program. The final monitoring of relocated coral bommies at Manta Ray Bay following impacts from Cyclone Debbie has shown encouraging natural coral recruitment to the site.

## Performance

### Green Turtle Research Project

Funded under Reef 2050 and the Natural Heritage Trust, the Great Barrier Reef Green Turtle Research Program aims to improve our understanding of the population dynamics and health of northern green turtles, the world's largest green turtle population. Delivered in partnership with the Queensland Government's Department of Environment and Science and local Traditional Owner groups, nearly 2000 turtles have been measured, weighed and tagged at foraging sites in the far northern Reef and eastern Torres Strait since the Program began. A total of 31 breeding adult male green turtles have been fitted with GPS satellite tags to examine their movement patterns and habitat use during foraging, breeding migrations and courtship. Outcomes from these projects will help to inform future conservation and management strategies.

### Traditional Owner Partnerships Strategy 2022–2027

In 2022–23, the Program continued to deliver the Traditional Owner Partnerships Strategy to strengthen and enrich cooperation with Traditional Owners and First Nations people

of the World Heritage Area. This strategy sets the tone, expectation and intent of our engagement practices. It also guides future investment in Traditional Owner partnerships (particularly Program funded initiatives). The strategy complements the Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park and provides a culturally safe environment for meaningful partnerships.

### Supporting Traditional Owners and Land and Sea Country Rangers

In 2022–23, fee for service arrangements were expanded to cover the following First Nations groups and activities:

- Girringun—delivery of a range of services
- Dawul Wuru—delivery of bird surveys by Yirrganydji rangers
- Gidarjil—delivery of a range of services through Reef Trust Offset funding
- Wulgurukaba—delivery of a range of services through Department of Environment and Science Reef Package funding
- Meriam Nation and Wuthathi—Raine



*Turtle monitoring on Erub Island, Torres Strait  
© Julian Wilson*

Island Recovery Project and Tower works, including paid rangers on every trip and cultural advisors on Tower trip

- Gunggandji—engaged for rat survey at Green Island
- Bandjin and Girramay people—Hinchinbrook Island project engagement
- Eastern Kuku Yalanji/Jabalbina—Low Isles works
- Mandubarra—Barnards fish trap project
- Dingaal—planned burns and guinea grass works on Lizard group
- Ngaro people—engaged for works on the Ngaro trail, including cultural advisors for track alignment and cultural clearances, and interpretation for the walk.

### **Indigenous ranger work placements**

In 2022–23, Indigenous rangers worked in the Program while employed by their respective Traditional Owner corporations. In Cairns, a ranger from the Gunggandji–Mandingalbay Yidinji Peoples Prescribed Body Corporate Aboriginal Corporation commenced a placement in April 2022, while a ranger from Mandubarra Aboriginal Land and Sea Incorporated started in June 2022. In addition, a Darumbal ranger commenced in Rosslyn Bay in January 2023. The rangers work with Program staff, building stronger relationships, exchanging knowledge and gaining new skills and qualifications. A former placement ranger from Darumbal has now gained a permanent QPWS position at Rosslyn Bay.

### **Embedded Indigenous rangers**

Gidarjil rangers have been embedded with Program staff at the Gladstone work base since 2020 and Wulgurukaba rangers have worked at the Magnetic Island base since 2020–21. The rangers work alongside program rangers undertaking various activities, including vessel patrols, monitoring, planned burns, pest projects and infrastructure maintenance.

### **Diver training in partnership with the tourism industry**

Program-funded Indigenous diver training supported 28 Indigenous Land and Sea Rangers from 14 Traditional Owner groups with the following qualifications: three PADI Open Water (completed), eleven PADI Advanced Open Water (completed), eleven PADI Rescue Diver (completed), three Divemaster/Coxswain internship (in progress). The training provides a pathway for Indigenous rangers to deliver in-water activities, such as Reef monitoring and rehabilitation. Further mentoring is planned with these rangers in 2023–24 through participation in marine parks patrols, to further strengthen their skills and confidence in protecting the Reef.

## The Reef is understood

We are committed to ensuring the Reef is well understood by all interested persons and groups, including researchers, agencies, managers, First Nations communities, industries and the community.

### Understanding knowledge gaps

The Reef Authority values high quality science and uses innovative solutions to deliver world leading management of the Reef. As part of this, we work to fill research gaps that are important for understanding and managing the Reef.

#### 1. Priority knowledge gaps are identified and understood

**Target:** The Reef Authority promotes the Science Information Needs Framework to key stakeholders (70 per cent/10 key stakeholders). The number of priority knowledge gaps being addressed increases each financial year (with a target of a 10 per cent increase annually).

**Result:** Science Information Needs Framework was promoted at three conferences to more than 10 key stakeholders.

18 knowledge gaps are being addressed.

#### Analysis

Reef Authority staff are actively involved in certain cases, for instance by sitting on project steering committees and working groups as end users. At least 20 per cent of the knowledge gaps identified in our Science and Knowledge Needs interactive web tool and by the Reef 2050 Integrated Monitoring and Reporting Program are currently being addressed to some extent. Additional Reef Authority priority gaps were addressed in 2022–23 through financial co-contribution and in-kind contribution to a National Environmental Science Program research project.

## Science information needs framework

In 2021, the Reef Authority published its new Science and Knowledge Needs document and interactive web tool. The document sets out our four overarching science and knowledge themes and priority information needs. The web tool provides a searchable inventory of research questions to address these needs. The Science and Knowledge Needs document and interactive web tool were promoted at Australia's two largest marine science conferences: Australian Marine Sciences Association conference in July 2022 and the Australian Coral Reef Society conference in November 2022. They were also presented to attendees from 40 organisations at the Social Science Community for the Reef Symposium in October 2022 and shared with the Reef 2050 Integrated Monitoring and Reporting Program network of partners and collaborating research institutions throughout 2022–2023.

### Reef Integrated Monitoring and Reporting Program

The Reef Authority is the lead coordinator of the Reef 2050 Integrated Monitoring and Reporting Program (RIMReP), a partnership with key Australian Government environmental management and science agencies, the Integrated Marine and Observing System, Traditional Owners and the Queensland Government.

#### 2. Implementation of the five-year Reef 2050 Integrated monitoring and Reporting Program Business Strategy that defines activities to support resilience-based management and enables progress reporting against the Reef 2050 Plan

**Target:** Progress on the Reef 2050 Reporting Framework and its implementation in accordance with the Reef 2050 Integrated Monitoring and Reporting Program's 2022–23 Annual Business Plan.

**Result:** The RIMReP 2022–23 Annual Business Plan was published on the Reef Authority e-library.

Development of Reef 2050 reporting is progressing to schedule.

## Analysis

Development of the Reef 2050 Reporting Framework, including an online progress report, has commenced as part of the five-year business strategy and will continue into 2023–24. The program also increased its visibility within the community during 2022–23, with communication and outreach activities and Traditional Owner engagement.

## Reef Knowledge System upgrade

The Reef Knowledge System is the website for the RIMReP, which integrates a wide variety of information and knowledge to inform and guide management decisions. The website provides access to data, information and visualisation tools for managers and the public through both internal and external interfaces. In 2022–23, the Reef Knowledge System was transferred to a new web platform with a robust content management system, which provides the ability to adjust and grow the system's content more easily. The user experience has also been improved, with more intuitive menus and general usability enhancements.

## Decision support tools

The Reef Knowledge System provides access to a range of decision support tools, which have been progressed in 2022–23. A prototype for a compliance dashboard to be used by compliance managers and rangers of the Reef Joint Field Management Program has been developed and will be accessible via the Reef Knowledge System. This compliance dashboard has been designed to increase tactical and operational decision support and ease communication between compliance officers and rangers. Work also commenced on a spatial decision support system and data management system for delivering key datasets the Reef Knowledge System.

## Educating and engaging

The Reef Education and Engagement Implementation Plan encourages Reef stewardship action, creates lifelong ambassadors for the Reef, and enables inter-generational change.

### 3. Proportion of participants that strongly agree or agree that participating in initiatives delivered as part of the Reef Education and Engagement Implementation Plan 2021–25:

- Inspires the audience to care about the Great Barrier Reef
- Increases the audience's knowledge and understanding about the Great Barrier Reef
- Encourages/motivates the audience to take environmental/sustainable actions
- Encourages/motivates the audience to share their learning and experiences with others
- Encourages/motivates the audience to take actions that enhance Reef resilience

#### Target:

- Care – 80 per cent of respondents
- Learn – 80 per cent of respondents
- Act – 75 per cent of respondents
- Share – 60 per cent of respondents
- Steward – 60 per cent of respondents

#### Result:

- Care – 99 per cent
- Learn – 91 per cent
- Act – 95 per cent
- Share – 96 per cent
- Steward – 97 per cent

## Analysis

Implementation of the plan is on track. Highlights from our flagship education and engagement initiatives in 2022–23 include:

- inducting the sixth cohort of Master Reef Guides into the field school and hosting a Marine Park Protection Mega Masterclass and regional masterclasses
- hosting a Tourism Industry Leadership Forum for High Standard Tourism Operators
- developing the Tourism Site Stewardship Framework and completing 18 biodiversity analyses as part of the Tourism Reef Protection Initiative
- providing training to Eye on the Reef tourism operators



## Performance

- delivering virtual learning experiences to more than 7700 participants across 10 countries and hosting edu-tourism groups from around the world
- celebrating the 20th anniversary of Reef Guardian Schools and delivering the Eco Challenge for schools and the Great Barrier Reef Discovery Workshop for teachers
- delivering on the Australian Government's \$17.48 million investment in Reef Guardian Councils, and publishing the Climate Change Initiatives snapshot
- facilitating Local Marine Advisory Committees, which provide important advice to the Reef Authority on key issues.



*Reef Guardian School teachers came together at a Great Barrier Reef Discover Workshop in Cairns, facilitated by the Reef Authority.*

*© Commonwealth of Australia. (Reef Authority)*



# Corporate results

## 1. Providing expert knowledge

As the lead management agency for the Marine Park, the Reef Authority has a critical role in providing expert technical knowledge and policy advice to underpin decision making. The Reef Authority's expertise, experience and involvement in the Reef 2050 Plan enable us to influence and help deliver responses to Reef threats. Information is collected through various programs and draws on knowledge from a range of sources, including Traditional

Owners, scientists, stakeholders and Reef Authority staff. This informs management decisions and provides evidence-based advice to government, stakeholders and the public. Information is shared through publications, briefings and engagement opportunities.

Under objective one, the Reef Authority enhances Reef resilience by providing expert knowledge to advise the key decision makers on managing, reducing or avoiding significant threats to the Reef. It does this by ensuring:

- expert knowledge is shared
- expert knowledge is used.

Table 4: Summary of performance results against objective 1

Corporate result	Performance criteria	Target	Result
1.1 Expert knowledge is shared	1.1.1 Percentage of key decision makers that understand the key threats to the Reef, and are implementing actions to address those threats	100 per cent	82 per cent of key decision makers
	1.1.2 Number of identified key partner/ stakeholder groups formally briefed by Chief Scientist	13	11 key partners/ stakeholder groups
	1.1.3 Improvement in the trust level sentiment score through sample survey of stakeholders	8.4	8.36 out of 10 sentiment
	2.1.4 The cost of managing permissions. *Note maintaining costs includes indexing relative to CPI	New measure	\$399 per active permission
1.2 Expert knowledge is used	1.2.1 Proportion of active policies, strategies and position statements that address High or Very High risks to the Reef as identified in 2019 Outlook Report	70 per cent	61 per cent of active policies, strategies and position statements
	Cumulative number of citations, of the 2019 Outlook Report in other publications	>47	70 citations

## 1.1 Expert knowledge is shared

The Reef Authority works closely with partners and stakeholders to ensure that the most current and relevant knowledge is shared. The Reef Authority takes the lead and is part of a number of networks for distributing this information.

### Understanding threats to the Reef

**Criteria 1.1.1 Percentage of key decision makers that understand the key threats to the Reef, and are implementing actions to address those threats**

**Target:** 100 per cent

**Result:** 82 per cent

**Rationale:** The Reef Authority has identified the following key policy areas that make decisions on managing, reducing or avoiding significant threats to the Reef. Queensland Government: Queensland Parks and Wildlife Service (Marine Parks); Department of Environment and Science (Office of the Great Barrier Reef and Coastal Planning); and Department of Agriculture and Fisheries. Australian Government: Department of Climate Change, Energy, the Environment and Water; Department of Industry, Science, Energy and Resources; Australian Maritime Safety Authority; and National Indigenous Australians Agency.

**Data source:** Collected through one-on-one interactions.\* Note that as the majority of policy areas identified above, were engaged with the current review of the management effectiveness review of the Outlook Report 2024, the proposed annual survey was not conducted.

#### Analysis

In 2022–23, we commenced a review of the effectiveness of existing Reef protection and management measures, with contributions from organisations that make decisions on managing, reducing or avoiding threats to the Reef. This detailed review will inform the Outlook Report 2024. Organisations involved include the Queensland Department of Environment and Science (Queensland Parks and Wildlife Service, Office of the Great Barrier Reef and Coastal Planning), Queensland Department of Agriculture and Fisheries, Australian Maritime Safety Authority,

and the Department of Climate Change, Energy, Environment and Water (Reef Branch, Environmental Assessments Branch, Fisheries Branch, and Threatened Species Branch).

#### Reef health

The next Outlook Report is currently being prepared and is due to the Minister for Environment by 30 June 2024. The report provides a summary of the long-term outlook of the Reef based on assessments of condition, use, influencing factors, management effectiveness, resilience and risks. In 2022–23, the Reef Authority began preparing content for the report, engaging with the research community, and progressing an independent review of the management effectiveness of the Great Barrier Reef Region. A fully accessible and interactive online version of the Outlook Report will be available in 2024.

*Reef Snapshot: Summer 2022–23* is a joint initiative of the Reef Authority, AIMS and CSIRO. It provided a clear, concise, evidence-based summary of how the Reef (specifically coral) fared over the 2022–23 summer. The snapshot is an important synthesis of Reef health monitoring, based on the latest available science. The Reef experienced relatively mild conditions over much of summer and this is expected to have provided an opportunity for further recovery of coral reefs. During summer, no cyclones crossed the Reef. Over winter, water temperatures remained elevated, with spring being the hottest on record and temperatures continuing into early summer. As a result, there were minor levels of coral bleaching throughout the Reef during the summer. Some rivers in the catchment reached major flood levels, with flood plumes reaching offshore reefs in the northern region and the Whitsunday Islands in the central region.

The Great Barrier Reef Marine Monitoring Program surveys and reports on inshore coral and seagrass health and water quality condition every year. The program has been operating for 18 years. Monitoring information was collected and synthesised over several months by partners at AIMS, James Cook University–TropWater and the Cape York Water Partnership. Results were published by the Reef Authority in three technical reports for inshore coral, seagrass and water quality, and a quality assurance/quality control manual in our e-library. Results from the technical reports were used for management purposes and provided to our Queensland Government





Reef Authority staff conducting Eye on the Reef survey training with tourism operators  
© Commonwealth of Australia (Reef Authority)

counterparts to feed into the Reef 2050 Water Quality Report Card and the Australian and Queensland governments' Reef 2050 *Water Quality Improvement Plan* (2018–2022).

Monitoring inshore areas is a critical component for Reef management as it improves our scientific understanding of how the inshore Reef is affected by pressures such as land-based runoff as well as cyclones, floods and rising ocean temperatures. The Reef Authority uses the data generated by the Marine Monitoring Program to engage with stakeholders and inform management actions. Current information is shared through internal briefings, Reef health updates, fact files, responses to media enquiries, social media content and regional ABC radio interviews. From 2023, the results can be accessed via a new Marine Monitoring Program dashboard in the Reef Knowledge System. The dashboard provides timely access to the latest results of inshore water quality and condition of coral and seagrass as well as temporal trends in inshore condition since the start of the program, in 2005.

Eye on the Reef is a Reef monitoring, assessment and capacity-building program run by the Reef Authority for tourism industry staff and the wider community. 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 megafauna, such as whale sharks. The data obtained is an additional and critical source of information on Reef health for Marine Park managers. This program currently stores more than 60,000 Reef health surveys and more than 32,500 records of protected species and significant event sightings. In 2022–23 alone, we received:

- more than 9200 Reef health surveys
- 342 rapid monitoring surveys
- 760 site monitoring surveys submitted by Reef tourism operators
- 8102 Reef health and impact surveys submitted by 285 people
- 4271 reports of interesting or unusual sightings by 321 people.

The free Eye on the Reef smartphone app provides information on zoning and rules in the Marine Park. The app works outside mobile range and can be used with a smartphone or tablet. The current app requires upgrades to enhance functionality and the user experience. In 2022–23, we completed initial research and consultation with internal and external stakeholders, which resulted in a list of identified user needs, a gap analysis and a draft product roadmap. The Reef Authority will approach the market in 2023–24 to ascertain the cost of redeveloping the Eye on the Reef smartphone app.

## Briefing key partners and stakeholder groups

**Criteria 1.1.2: Number of identified key partner/stakeholder groups formally briefed by the Chief Scientist**

**Target:** 13 partner/stakeholder groups

**Result:** 11 partner/stakeholder groups

**Rationale:** The Reef Authority has engaged a Chief Scientist to be the trusted voice for the Reef, with the role recognised as an official source of knowledge and advice on Reef health and management. The Chief Scientist has identified 13 key partner/stakeholder groups that are priorities for at least one briefing (noting each partner/stakeholder group could receive multiple briefings. These briefings are captured through file notes and reported quarterly.

**Data source:** Captured through file notes and reported quarterly

### Analysis

For 2022–23, 13 key stakeholder groups were considered a high priority for briefings from the Reef Authority’s Chief Scientist. Of these, 11 (85 per cent) were provided with at least one briefing during the year. Briefings included updates on the Reef Authority’s major projects, Reef health updates, including impacts of climate change, and management activities within the Marine Park. The Reef Authority also provided high-quality, considered advice to the Minister for the Environment, the Department of Climate Change, Energy, the Environment and Water and parliamentary stakeholders throughout 2022–23.

## Market research

**Criteria 1.1.3: Improvement in the trust level sentiment score through sample survey of stakeholders**

**Target:** 8.4 out of 10

**Result:** 8.36 out of 10

**Rationale:** Using sentiment analysis allows evaluation of the attitudes of our stakeholders that could affect the Reef Authority’s reputation, particularly as the authoritative voice of the Reef. An annual omnibus survey is conducted with a representative portion of the Australian Census population, to gauge the level of trust sentiment stakeholders have in relation to the Reef Authority.

**Data source:** Survey results are collected annually by an external research consultancy. Total number of participants in the survey is over 1000. The sentiment scores range from 0 = low trust sentiment, to high trust sentiment.

### Analysis

As part of the Reef Authority’s communication strategy, we engaged an external research consultancy to conduct an annual survey of the organisation’s effectiveness in informing stakeholders and the broader public about the Reef, its values and work being done to protect those values. Conducted with a representative demographic of the Australian census population, the survey results inform our communication strategy and engagement activities. The survey question asked if the participant agrees that the Reef Authority is trusted (with responses from 1=very strongly disagrees to 10=very strongly agrees). The trust sentiment score remained high but decreased slightly from 8.43 in 2021–22 to 8.36 in 2022–23.



## 1.2 Expert knowledge is used

The knowledge gathered is used both internally and externally through integration with the Reef Authority's policies, strategies and position statements. Key documents produced by the Reef Authority, such as Outlook Report 2019 are made widely available as reference materials within the Reef community.

### Outlook Report 2019

#### 1.2.1 Proportion of active policies, strategies and position statements that address High or Very high risks to the Reef as identified in the Outlook Report 2019

**Target:** 70 per cent of documents

**Result:** 61 per cent of documents

**Rationale:** An annual inventory of active policies, strategies and position statements will identify if the Reef Authority is making decisions and/or influencing management responses that align with expert knowledge synthesised in the Outlook Report 2019. Note this does not include corporate policies or strategies.

**Data source:** Collected and reported annually by the Reef Authority through informal reporting.

#### 1.2.2 Cumulative number of citations, of the Outlook Report 2019 in other publications

**Target:** >47

**Result:** 70 citations

**Rationale:** The Reef Authority's Outlook Report synthesises and publishes information pertaining to Reef health, threats to the Reef and Marine Park management. A positive result of the Reef Authority sharing its knowledge is that findings of the Outlook Report are cited in other publications.

**Data source:** Collected and reported annually by the Reef Authority through informal reporting.

### Analysis

The Outlook Report identifies threats that pose a high or very high risk to the Reef. The majority (61 per cent) of the Reef Authority's policies, strategies and position statements address at least one of these threats. The Outlook Report threats most frequently addressed in our policy documents were: (1) damage to reef structure and (2) marine debris. No new policies, strategies or position statements that directly address key threats were published in 2022–23. Since publishing, the *Outlook Report 2019* has been cited across at least 70 other publications.

### Great Barrier Reef Outlook Report 2024

The next Outlook Report is currently being prepared and is due to the Minister for Environment by 30 June 2024. The report provides a summary of the long-term outlook of the Reef based on assessments of condition, use, influencing factors, management effectiveness, resilience and risks. In 2022–23, the Reef Authority began preparing content for the report, engaging with the research community, and progressing an independent review of the management effectiveness of the Great Barrier Reef Region. A fully accessible and interactive online version of the Outlook Report will be available in 2024.

## 2. Innovation, management and regulation

The Reef Authority is the primary environmental regulator for protecting and managing the Marine Park. We regulate and manage use of the Marine Park, protecting its values and enhancing its biodiversity benefits and resilience. In the face of known and emerging challenges, such as climate change, Reef management must continually

evolve to address the highest risks and improve ecosystem resilience.

Under objective two, the Reef Authority enhances Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence by ensuring:

- Strategies and rules for a resilient Reef are made
- Rules for a resilient Reef are followed
- Management for a resilient Reef.

Table 5: Summary of performance results against objective 2

Corporate result	Performance criteria	Target	Result
2.1 Strategies and rules for a resilient Reef are made	2.1.1 The percentage of tailored permit assessment decisions completed within the service charter commitment timeframe	80 per cent	66 per cent of permit assessment decisions
	2.1.2 Proportion of agreed actions on track or completed in the tools stream of the Policy and Planning Strategic Roadmap	80 per cent	80 per cent of agreed actions
	2.1.3 Review and update Reef Blueprint, and publish on the Reef Authority's website	Published	Review completed.
	2.1.4 The cost of managing permissions. Maintaining costs includes indexing relative to CPI	New measure	\$2,636,000 (\$399 per active permission)
2.2 Rules for a resilient Reef are followed	2.2.1 (a) Number of offences detected in the Marine Park per year.  (b) The number of high and very-high risk offences	(a) <1467 (b) <803	a) 1266 (FMCP) + 317 (Permits) = 1583  b) 794  Trend comparison with 2021–22: (a) has increased and (b) has decreased.
	2.2.2 Number of planned compliance days completed	1000	1101 days
	2.2.3 Risk levels of Marine Park offence categories	Very high = 4 High = 10 Medium = 16 Low = 7	Very high = 2 High = 2 Medium = 7 Low = 24
2.3 Management for a resilient Reef	2.3.1 Crown-of-thorns starfish densities are at sustainable levels at actioned reefs.*	87 per cent	91 per cent of the 1,374 cull sites that were actioned for culling.
	2.3.2 The Reef Authority has implemented and reported on the performance indicators to deliver conservation actions; check for change; and respond to incidents.	85% of 36 performance indicator targets achieved or were partially achieved with significant progress demonstrated.	33 of the 36 (92%) targets were either achieved or partially achieved with significant progress demonstrated.

## 2.1 Strategies and rules for a resilient Reef are made

The Reef Authority uses various management tools to regulate use of the Marine Park, including a Marine Park-wide zoning plan, plans of management, site-specific management arrangements, traditional use of marine resources agreements, policies, permits, education, compliance and enforcement. Our compliance responsibilities are delivered through the Reef Joint Field Management Program and our permissions system. Our approach is risk-focused and planned, relying on intelligence from patrols, Traditional Owners and many other sources to deter and detect illegal activity.

The Reef Authority is committed to improving the accountability and transparency of regulator performance; share best practice; build regulator capability and drive a culture of regulator excellence. The below performance information is with respect to our regulatory functions, with reference to the best practice principles.

### 2.1.1 The percentage of tailored permit assessment decisions completed within the service charter commitment timeframe

**Target:** 80 per cent of assessment decisions completed

**Result:** 66 per cent of permit assessment decisions completed

**Rationale:** The permissions system service charter outlines the Reef Authority's commitments to implementing the permission system, including assessment and decisions timeframes, post approval monitoring, auditing and compliance functions. Improvements in meeting these commitments reflect improvements in streamlining processes and reductions in administrative burden for permit holders.

**Data source:** Permissions system

Under the Marine Park Act, the Reef Authority administers a permission system to ensure use is ecologically sustainable and management is ecosystem-based. We administer 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*

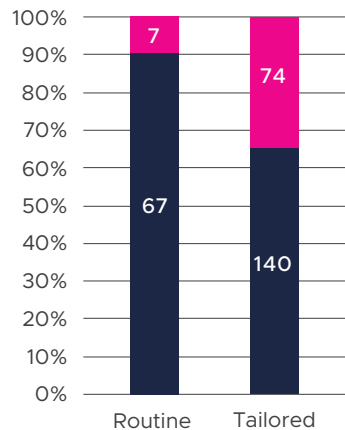
*Charge-General) Act 1993*

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

## Progress against the permission systems service charter

Our permissions system service charter specifies that routine applications will be decided within 25 business days of receipt of the application, and tailored applications will be decided within 50 business days of receipt of all required information. In 2022–23, 79 per cent of all decisions on routine and tailored permit applications were made within service charter timeframes (see Figure 4), including:

- 91 per cent of decisions on routine applications
- 66 percent of decisions on tailored application



■ Service Charter Performance - Met  
 ■ Service Charter Performance - Not Met

Figure 6: Service level standards met

## Performance

The number of applications under assessment at any time ranged between 75 to 119 for the reporting period. The number of post-permit requirements under assessment continued to increase as refinements were made to the system to ensure compliance.

Since March 2020, permit application and assessment fees have been waived as part of the government's COVID-19 relief package, with many permit holders using this opportunity to modify and adjust their permits without incurring any fees. Also, priority was given to variation requests and new applications/activities required for business continuity and new investment. This resulted in a delay for renewals with no changes because those permit holders could continue operating while a decision was pending. At all times, the Reef Authority maintained clear lines of communication with applicants to ensure they were aware of their application status and confirm that any processing delays did not impact upon business operations where possible.

There has also been a steady rise in the complexity of research applications (such as for novel research and to access to Marine National Park zones) and requests for modifications to existing permit conditions (research applications do not attract fees). While progress has been made toward meeting

the service charter, complexity such as this has impacted our ability to meet service charter commitments.

## Permission applications and decisions

As at 30 June 2023, the Reef Authority managed 1585 permits covering 6602 permissions. Figure 5 shows the types of permits managed. Figure 6 shows the types of permissions managed. Each permit may include multiple permissions with conditions.

In 2022–23, the Reef Authority received 278 permit applications deemed properly made in accordance with section 76 of the Great Barrier Reef Marine Park Regulations 2019 (Figure 7). A further 28 permit applications received were deemed to not have been properly made and were not accepted. Of those properly made applications:

- 99 per cent were submitted via the online portal
- 27 per cent required a routine assessment approach
- 67 per cent required a tailored assessment approach and all information was supplied with the application
- 5 per cent required a tailored assessment approach with at least one formal further

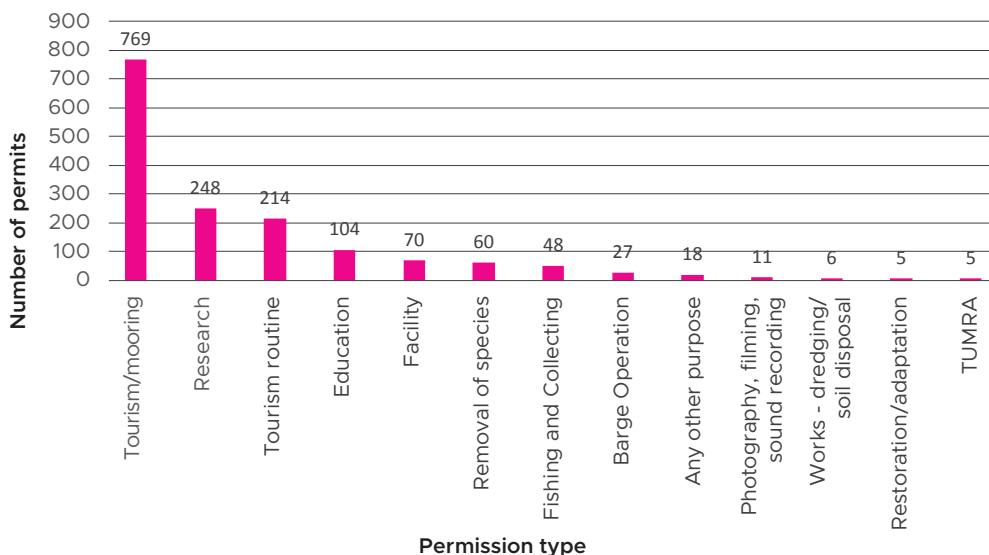


Figure 7: Number of current permits by type at 30 June 2023

information request (nearly 90 per cent of all research applications required either an informal or formal request for further information)

- <1 per cent (two applications) required a public information package assessment approach.

Last financial year saw a 19 per cent increase in the number of transfer applications received to 69, with 63 granted within the reporting period.

All decisions met the 20 business days statutory timeframe. In 2022–23, the Reef Authority also received 238 administrative requests, such as notification approvals, condition modification, permit splits and mergers. This is a significant increase from the previous period, linked to improved tracking. In addition, 140 post-permit requirements for approval, such as environmental management plans, research reports and schedules of works we received and managed.

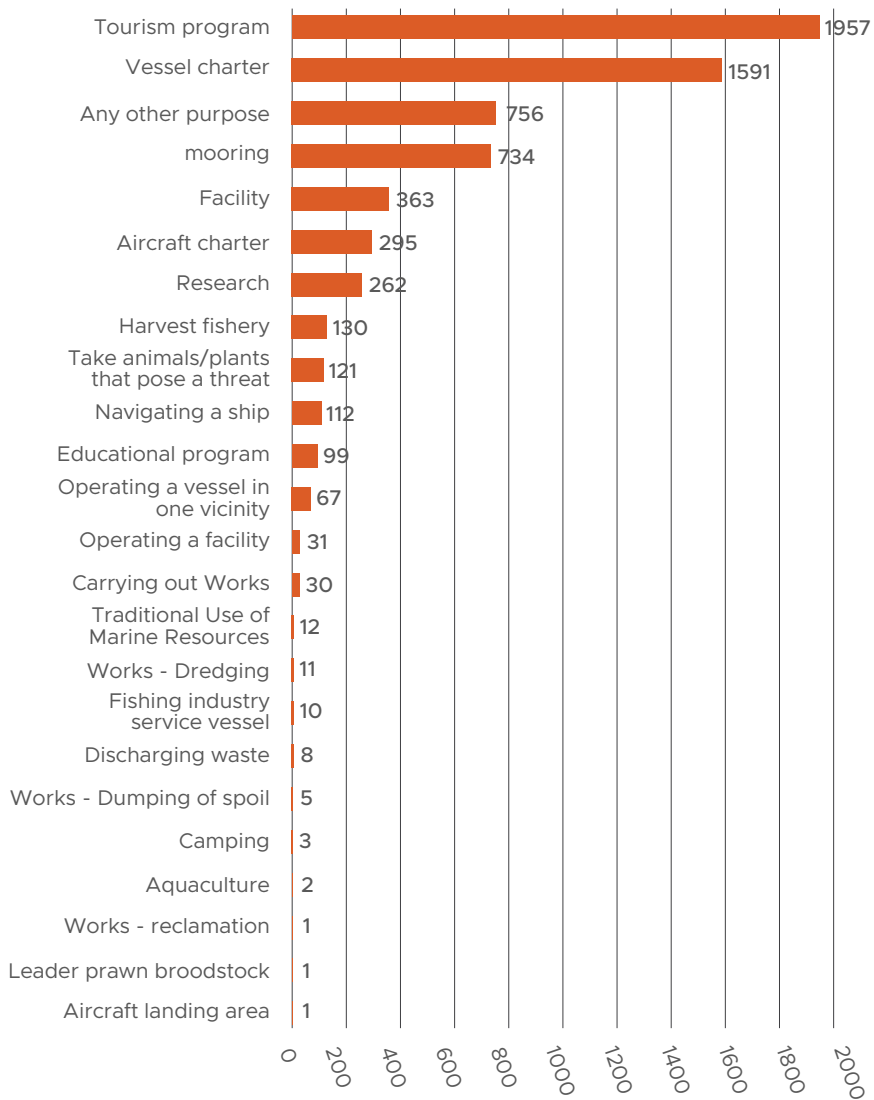


Figure 8: Number of current permissions by type at 30 June 2023



## Performance

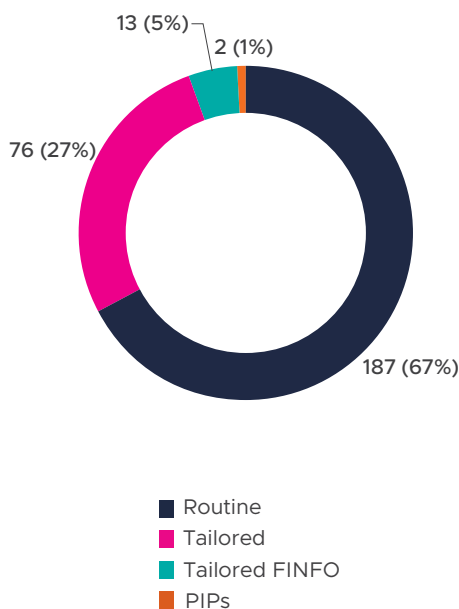


Figure 9: Properly made applications received during the reporting period by type

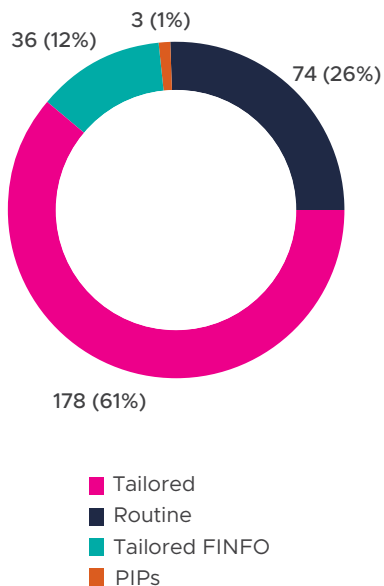


Figure 10: Permit decisions made by type during the reporting period

In 2022–23, the Reef Authority made 291 permit decisions (Figure 8):

- 25 per cent through a routine assessment approach
- 61 per cent through a tailored assessment approach
- 13 per cent through a tailored assessment approach requiring further information
- <1 per cent through a public information package assessment approach.

### Permission compliance

The Reef Authority managed 373 allegations of permission non-compliance in 2022–23. This represented a 9.4 per cent increase on the previous reporting period and reflects increased field reporting and permit checking undertaken on water. Of these, 56 were considered unsubstantiated and no further action was taken. This leaves 317 allegations where non-compliance was identified. We also processed an additional 346 pieces of information or intelligence relating to compliance (Figure 9).

The Reef Authority tracks the percentage of total current permits reviewed for compliance throughout the financial year with a target of 20 per cent. As shown in figure 10, the 20 per cent target was achieved in 2022–23.

Allegations of permission non-compliance were categorised by level of risk. The proportion of total allegations in 2022–23 in each risk category were:

- High risk—such as overdue bonds/deeds, failure to submit Management Plans (30 per cent of total)
- Medium risk—such as failure to display/produce permit, AIN/BIN/VIN or ‘research’ on a vessel (37 per cent of total)
- Low risk—such as failure to submit research report or mooring non-compliance (32 per cent of total)
- Other—unassigned cases with risk level yet to be assigned (1 per cent of total).

In 2022–23, the Reef Authority planned to deliver quarterly in-field permit checking patrols in high-use tourism locations but only one quarterly patrol was able to be completed. The Reef Authority also undertook a permission audit of the One Tree Island Research Station facilities.

### Environmental Management Charge

The Environmental Management Charge (EMC) continued to be waived by the Australian

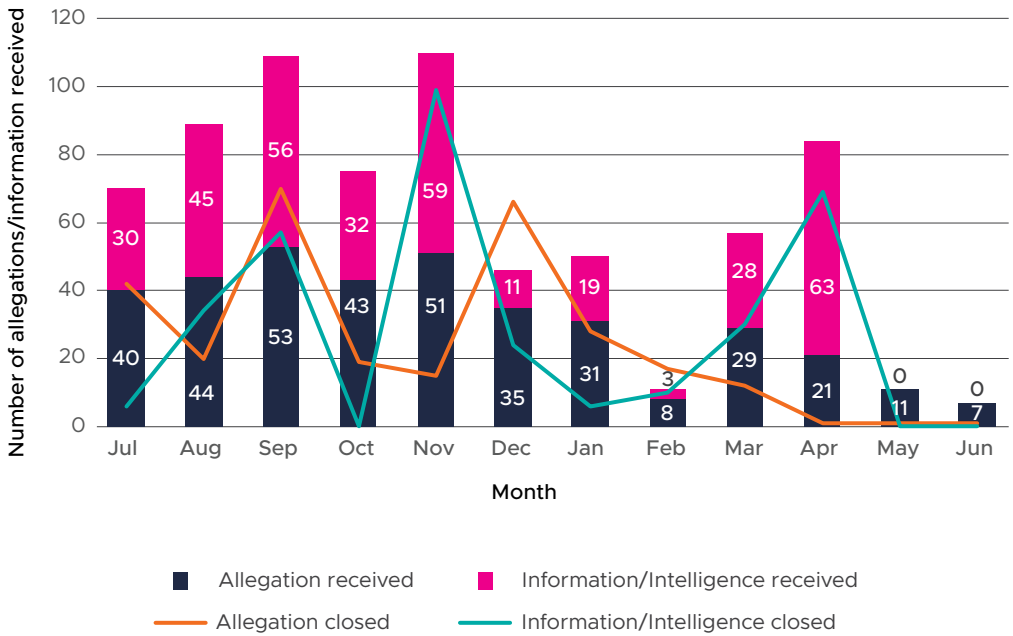


Figure 11: Allegations and information received and closed during the reporting period

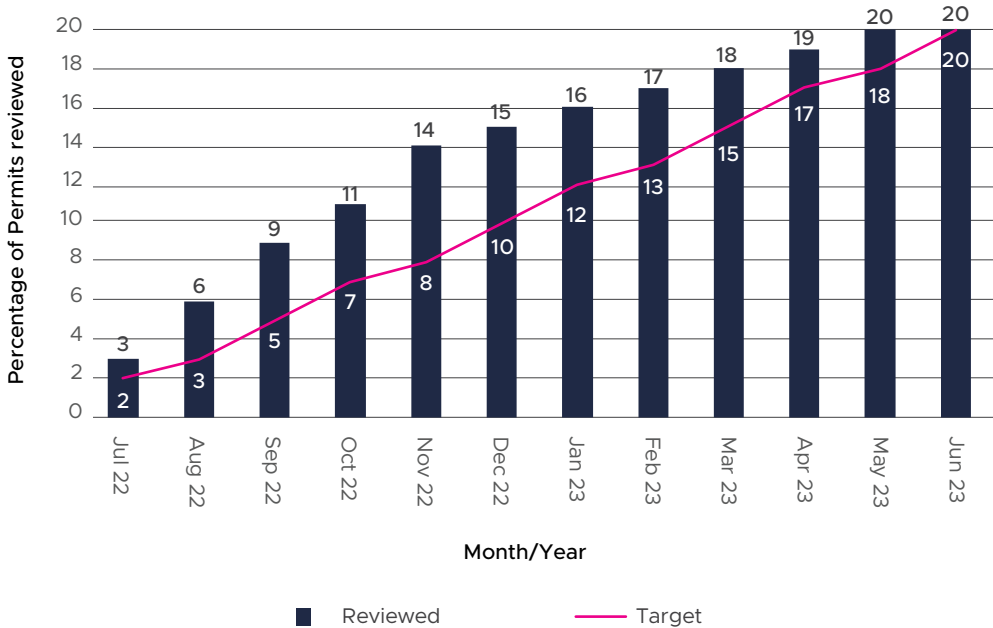


Figure 12: Percentage of current permits reviewed for compliance

## Performance

Government throughout the 2022–23 financial year. It will be reinstated from 1 July 2023, with all charge categories required to be collected and remitted to the Reef Authority.

No compliance activity associated with the EMC was necessary in 2022–23. While the charge was not a requirement, permit holders were encouraged to submit visitation numbers via logbook returns, achieving an average 98.6 per cent submission rate for visitation data during the 2022 calendar year. Tourism visitation to the entire Great Barrier Reef Marine Park in 2022 was approximately 2 million total visitor days. While this was 17 per cent less than the seven-year pre-pandemic average of 2.45 million visits, it is up 61 per cent on 2021 visitation levels.

### Other decisions and advice

In 2022–23, the Reef Authority:

- granted three sea dumping permits under the *Environment Protection (Sea Dumping) Act 1981* and managed 14 current permits
- provided direction for six notifications under the Marine Park Act
- authorised six management actions under the Marine Park Act
- undertook one compulsory pilotage exemption
- provided advice to line agencies on nine *Environmental Protection and Biodiversity Conservation Act 1999* referrals
- provided advice to the Department of Defence on ways to avoid or minimise impacts from several defence operations and exercises in the Marine Park, including Exercise Talisman Sabre 2023.

The Reef Authority continues to implement memorandums of understanding with the Australian Department of Climate Change, Energy, the Environment and Water and the Department of Defence.

### 2.1.2 Proportion of agreed actions on track or completed in the tools stream of the Policy and Planning Strategic Roadmap

**Target:** 80 per cent of actions

**Result:** 80 per cent of actions

**Rationale:** In managing the Great Barrier Reef Marine Park, the Reef Authority needs to ensure that its tools are agile, understood and streamlined. The Policy and Planning Strategic Roadmap focuses the Reef Authority's efforts in this regard to ensure a resilient Reef ecosystem into the future.

**Data source:** Analysed quarterly through internal reporting processes.

## Great Barrier Reef Blueprint for Resilience

### 2.1.3 Review and update Reef Blueprint, and publish on the Reef Authority's website

**Target:** Published

**Result:** Review completed. Update in progress.

**Rationale:** The Reef Authority has revised the Great Barrier Reef Blueprint for Resilience to set the strategies and actions to effectively target current and emerging threats to the Reef's resilience out to 2030.

**Data source:** Updated Reef Blueprint is a priority project for the 2023–24 Annual Operating Plan.

### Analysis

Climate change is the greatest threat to the Reef and all coral reefs worldwide. Following the series of Reef health impacts commencing in 2015, including unprecedented, back-to-back bleaching events in 2016 and 2017, the Reef Authority recognised that action beyond business-as-usual was needed to build the Reef's resilience. In 2017, the Reef Authority convened the Great Barrier Reef Summit and produced the Blueprint for Resilience, which described actions to protect the Reef and build resilience. The Reef Authority reviewed the Blueprint in 2021–22 and will publish a new, future-focused Reef Blueprint in 2023–24.

## Permissions management

### 2.1.4 The cost of managing permissions. Maintaining costs includes indexing relative to CPI

**Target:** Establishing a baseline

**Result:** \$2,636,000

**Rationale:** The Reef Authority is committed to providing cost-effective management of Marine Park permissions through increased efficiency and effectiveness. One way of demonstrating this is to measure the costs of managing permissions over time. Managing permissions includes the assessment of and decision on whether to grant permissions, transfer of permission, variations of conditions, compliance with any conditions of a permission and related system support and upgrades. It is a relative measure with corporate costs, for example lease and payroll administration excluded.

**Data source:** Collected through Reef Management System database and Technology One Enterprise suite.

## Permissions system improvement

Operating an effective permissions system is important for Reef management and is critical to ensure the sustainable operation of industries that contribute to local and regional economies. Under the Reef Authority's Permission System Service Charter, we commit to streamlining processes and reducing the administrative burden for permit holders. In 2022–23, this included:

- automating internal processes for most of our routine permits
- developing more routine permits for low-risk activities in the Marine Parks
- reviewing more than 1000 standard permit conditions to ensure requirements are simpler, contemporary and enforceable (the aim is to improve the end-user experience by having shorter permits with conditions that are clearer and easier to understand—Figure 11)
- implementing a single site for document management, containing all the permission systems templates, manuals, internal procedures and approval workflows

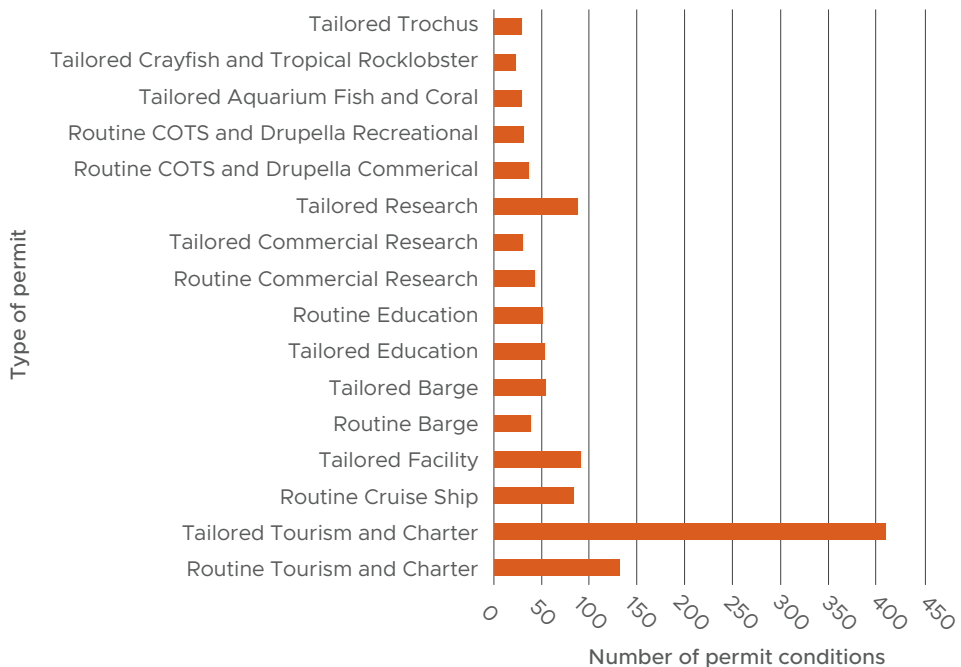


Figure 13: Status of permit conditions

## Performance

- developing an internal dashboard to improve reporting on permissions and the Environmental Management Charge
- developing educational products (such as the Guide to Tourism Operations and Other Commercial Activities in the Whitsundays and Guide for Current Permit Holders) to ensure permit holders are aware of permit requirements and responsible reef practices
- delivering education and awareness sessions, including a seminar with the research community at James Cook University and five in-house training programs for staff and partner agencies relating to Marine Park inspector powers and permit checking.

The streamlining permissions project will continue in 2023–24, with a focus on joint policy, planning and legislative change.

We have also completed five of the seven recommendations of the Australian National Audit Office relating to the permission system (*Report No. 44 2020–21 Regulation of Great Barrier Reef Marine Park Permits and Approvals—Follow-up*). The remaining two recommendations are scheduled for completion in 2023–24.

## Permissions expenditure

The Reef Authority introduced reporting expenditure for managing permissions in 2022–23. As at 30 June 2023, the permission system managed 6602 current permission across 1585 permits involving expenditure of \$2,636,000. The cost of managing the permission system, including receipt of applications, assessment and decision, compliance and ongoing management of active permit obligations, system support and upgrades is approximately \$399 per active permission.

## 2.2 Rules for a resilient Reef are followed

Our compliance responsibilities are delivered through the Reef Joint Field Management Program and our permissions system. Our approach is risk-focused and planned, relying on intelligence from patrols, Traditional Owners and many other sources to deter and detect illegal activity. The compliance program delivers on initiatives under the Blueprint and Reef 2050 Plan to protect marine habitats and support Reef resilience.

## Compliance offences

### 2.2.1

**(a) Number of offences detected in the Marine Park per year.**  
**(b) Number of high and very high-risk offences.**

**Target:** (a) <1467 (b) <803

### **Result:**

(a) 1266 (FMCP) + 317 (Permits) = 1583  
(b) 794

**Rationale:** The Reef Joint Field Management Program's approach to compliance is risk-based, intelligence-driven and utilises a wide range of compliance tools to promote compliance with the Great Barrier Reef Marine Park Act and Regulations. The compliance tools range from communication and education, to targeted compliance operations and prosecutions.

**Data source:** Collected through the compliance risk management plan and Reef Joint Field Management Annual Report.

### Analysis

The Reef Joint Field Management Compliance Program is committed to safeguarding the 348,000 square kilometres of the Great Barrier Reef World Heritage Area. The compliance program's core mission is to deter and detect illegal activity, ensuring the preservation of marine habitats and the species they sustain. With Marine Park zoning plans and other regulatory tools, the program continues to foster the integrity of marine and island protected areas. The success of the compliance program relies on a collaborative and proactive approach. This work directly contributes to the implementation of the Reef Blueprint initiatives and Reef 2050 actions for long-term sustainability.

The compliance program is the principal driver and coordinator of surveillance activities for marine and island protection within the World Heritage Area. All surveillance activity is intelligence driven, risk-based and well planned to reduce illegal activities of highest risk to the World Heritage Area. Surveillance activity is primarily undertaken by the resources, staff and vessels of the Reef Joint Field Management Program. We also fund partners on a fee-for-service basis to deliver a significant contribution to the annual compliance patrol effort. These partners include Queensland Boating and Fisheries Patrol, Queensland Police Service, Maritime Border Command, Maritime Safety Queensland, the Australian Maritime Safety Authority and various Indigenous Ranger Programs.



## Planned compliance

### 2.2.2 Number of planned compliance days completed

**Target:** 1000 days completed

**Result:** 1101 days completed

**Rationale:** The Reef Joint Field Management Program compliance team works in partnership with Queensland Parks and Wildlife Service, Queensland Boating and Fisheries Patrol and Queensland Police Service to use risk and intelligence analysis to identify surveillance priorities and plan compliance activities. Compliance operations provide an effective presence in the World Heritage Area to detect, deter and respond to illegal activity. Compliance operations also provide an effective means of directly engaging with and educating users of the World Heritage Area. The delivery of an effective surveillance program is directly connected to achieving the purpose of the Reef Authority and the objectives of the Great Barrier Reef Marine Park Act. It should be noted that the program's capacity to deliver dedicated compliance days can be impacted by responses to natural or human derived disasters.

**Data source:** Collected quarterly through the Field Reporting System.

#### Analysis

In 2022–23, the expanded Reef Joint Field Management Program and partners delivered 1101 dedicated compliance patrolling days, surpassing the targeted compliance days for the year by 110 percent. Recognising the importance of addressing illegal recreational fishing during critical periods, the compliance program directed 617 patrol days toward high-risk periods for these activities.

## Compliance efforts by risk

### 2.2.3 Risk levels of Marine Park offence categories

**Target:**

Very high = 4

High = 10

Medium = 16

Low = 7

**Result:**

Very high = 2

High = 2

Medium = 7

Low = 24

**Rationale:** Annually the Reef Authority assesses the risk of illegal activities in 37 offence categories by evaluating treatments (such as surveillance and education), analysing statistic trends, and understanding available intelligence. The aim of the compliance program is to reduce the risk of non-compliance in each of these offence categories. Monitoring the trend of risks in each offence category is an indicator of the effectiveness of the compliance program in having Marine Park users follow the rules. It indicates the risk that non-compliance is having on values of the Great Barrier Reef World Heritage Area.

**Data source:** Reef Joint Field Management Program Annual Report. As a comparison, the results for the 2020–21 risk assessment of 37 illegal or non-compliant activities were: very high = 4, high = 13, medium = 14, low = 6.

#### Analysis

In 2022–23, we applied a new risk assessment approach that takes account of risk mitigation 'controls' (management activities that reduce risk). The effect reduced the risk rating of many illegal activities. However, some risks remained in the very high and high categories owing to their potentially extreme consequence. These included the illegal hunting of dugongs south of Cooktown, damage to First Nations cultural heritage sites, illegal commercial mesh netting and shipping offences.

## Performance

### Detection and reporting

During 2022–23, a total of 1583 possible offences were reported across the Commonwealth and Queensland jurisdictions, marking an eight per cent increase from the previous year. This was due, in part, to a 14 per cent rise in compliance patrolling, amounting to 131 additional dedicated compliance days. Figure 12 shows compliance outputs and the resulting actions. Of the reported offences, 317 related to permission compliance as outlined in the permissions section above. The number of very high and high-risk offences reduced slightly from 803 to 794. The compliance program maintains low rates of repeat offending across all categories.

### Recreational fishing non-compliance

Illegal recreational fishing remains the greatest non-compliance activity by total number. Recreational fishing accounted for 80 per cent (633) of very high and high-risk offences detected and is particularly prevalent in high-use zones near major population centres.

However, the total number of recreational fishing offences detected remains low compared to the significant use of recreational fishing in the World Heritage Area. Most recreational offences detected relate to people being unaware of Marine Park rules and offending unintentionally.

A dedicated communication strategy to promote awareness, engagement and compliance for recreational fishing is a key activity delivered by the Reef Authority. To this end, we have formed new collaborations with agencies and researchers to improve understanding of recreational fishing non-compliance. The compliance program has started to integrate learnings into compliance management with the goal of increasing voluntary compliance. We also targeted recreational fishers in an ‘always-on’ digital advertising campaign, ensuring that Reef users are aware of and following zoning rules. The campaign was boosted during peak use periods, such as school holidays and Easter.

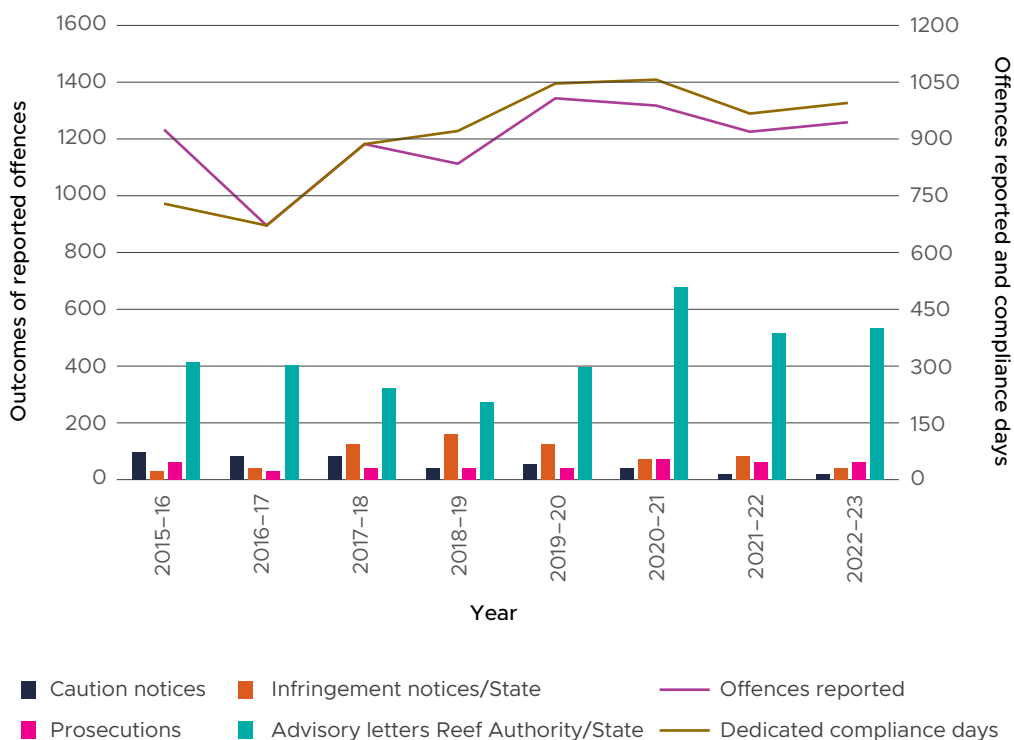


Figure 14: Reef Joint Field Management compliance effort and outcomes



The Reef Authority ran a pilot campaign in collaboration with the National Environmental Science Program, testing the effectiveness of new advertising creative.  
 © Commonwealth of Australia (Reef Authority)

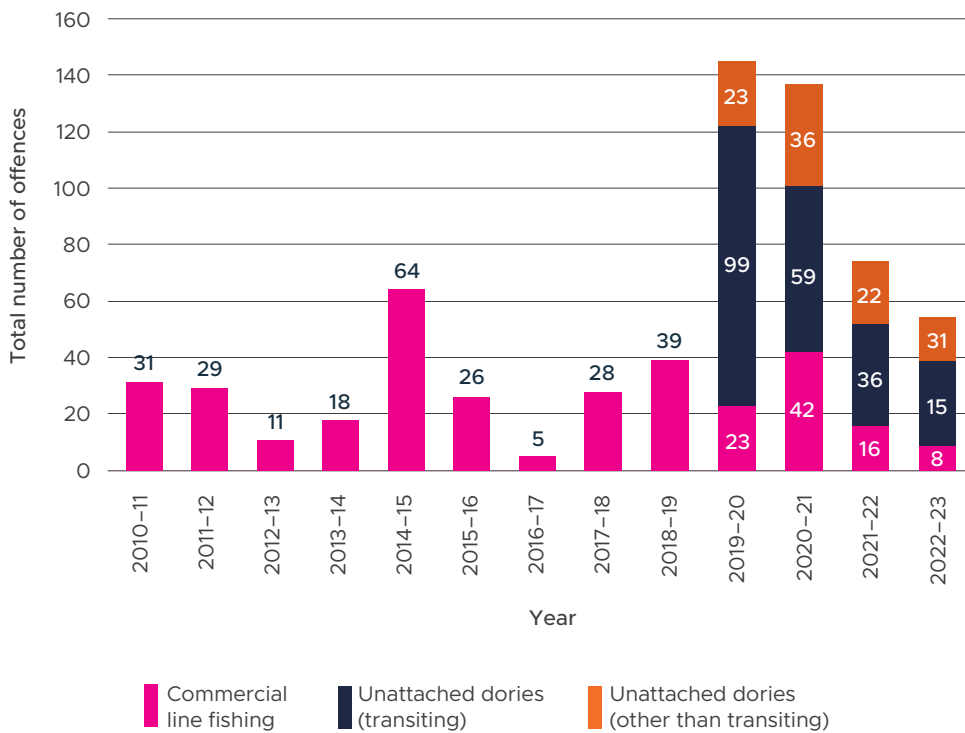


Figure 15: Historical comparison of commercial line fishing offences – including unattached dories

## Performance

### Commercial fishing monitoring

Commercial fishing offences continued to decline, especially those involving suspected fishing activity Figure 14. This success is attributed to the continued focus on remote monitoring of commercial fishing for marine protected area compliance. This program of work continues to deliver very high levels of voluntary compliance within the commercial fishing industry.

All incident reports received were thoroughly assessed, ensuring appropriate enforcement or education actions, such as advisory letters, warnings, infringement notices and court proceedings. Consistency and fairness are foundational principles for the compliance program. The total value of fines resulting from prosecutions increased to \$212,900 in 2022–23, up from \$163,150 in the previous year. Notably, high penalties were imposed for offences related to commercial operations such as shipping and coral harvesting.

## 2.3 Management for a resilient Reef

The Reef Authority's management actions combat threats to the Reef, islands, species and cultural heritage, and build resilience, so all Australians and international visitors can enjoy the Great Barrier Reef World Heritage Area, now and in the future.

### Crown-of-thorns starfish control

#### 2.3.1 Crown-of-thorns starfish densities are at sustainable levels at actioned reefs\*

**Target:** 87 percent of actioned reefs

**Result:** 91 per cent of the 1,374 cull sites that were actioned for culling.

**Rationale:** The Crown-of-thorns Starfish Control Program monitors and protects coral by culling crown-of-thorns starfish numbers down to ecologically sustainable levels on reefs of high ecological and economic value in the Great Barrier Reef Marine Park.

**Data source:** Collected by contractors providing crown-of-thorns starfish control management services under the COTS Control Program. Reported on in Annual Reports and through the COTS Control Program reporting dashboard.

During 2022–23, the Crown-of-thorns Starfish Control Program identified 250 high ecological

and/or economic value reefs as vulnerable to crown-of-thorns starfish outbreaks. The Reef Authority worked with our contractors and government and industry partners to deliver operations in accordance with the program's annual work plan. In 2022–23, the program:

- undertook surveillance and culling action on 201 target reefs
- invested approximately 22,971 diver hours in culling operations
- culled more than 48,200 crown-of-thorns starfish
- reduced crown-of-thorns starfish densities to sustainable levels at 91 per cent of actioned cull sites
- managed almost 55,000 hectares of reef habitat
- undertook reconnaissance surveys at an additional 104 non-target reefs in partnership with the Reef Joint Field Management Program and the Australian Institute of Marine Science.

The program has continued to engage with Traditional Owner groups via presentations and discussions with Traditional Use of Marine Resources Agreements steering committees, and through participation in the mid-year operational planning workshop. Program contractors have also provided trainee placements that build capacity and deliver a clear pathway for increased Traditional Owner participation in on-water operations. Training materials and technical advice were provided to the Torres Strait Regional Authority to facilitate effective control operations on Torres Strait reefs. The program's partnership approach is yielding efficacy and efficiency gains that are enhancing outbreak suppression and coral protection outcomes throughout the Marine Park.

Program capacity has been secured and the annual work plan is in place to ensure continued delivery of on-water operations in 2023–24.



*Diver culling crown-of-thorns starfish as part of the Crown-of-thorns Starfish Control Program  
© Dr Rick Abom, Reef and Rainforest Research Centre*

## Reef Joint Field Management Program

### 2.3.2 The Reef Authority has implemented and reported on the performance indicators to deliver conservation actions; check for change; and respond to incidents.

**Target:** 85% of 36 performance indicator targets achieved or were partially achieved with significant progress demonstrated

**Result:** 33 of the 36 (92%) targets were either achieved or partially achieved with significant progress demonstrated.

**Rationale:** The Reef Joint Field Management Program operates under five priorities to deliver the nine Intergovernmental Agreement outcomes. The three priorities identified in this criteria support management initiatives for a resilient Reef.

**Data source:** Collected by the Australian and Queensland governments and reported on in the Reef Joint Field management Annual Report and Annual Report summary.

#### Analysis

During 2022–23 the program supported management for a resilient Reef through the delivery of three of its five priority areas:

- conservation actions
- checking for change
- responding to incidents

Full details against all the priority areas can be found in the Reef Joint Field Management Program Annual Report.

#### Conservation actions

The Reef Joint Field Management Program acts to protect and recover important natural and cultural values, including coral reefs, seagrass meadows, mangrove forests, coral cays, continental islands, wetlands, threatened species and cultural heritage. Delivery of conservation actions is increasingly undertaken with partners such as other government agencies, Traditional Owners, community groups and the tourism industry. Together, our actions combat threats to the World Heritage Area, build Reef resilience and deliver Reef Blueprint initiatives and Reef 2050 Plan objectives.

In 2022–23, the program continued to monitor reef intervention projects on Green Island (Wunyami) and Bait Reef and added a new intervention site in the southern Reef—Keppel

Island (Wop-pa). Following the purchase of the 118-hectare tourism lease on Wild Duck Island in 2021 (by the Queensland Government), a contract has been finalised to restore the natural values of the ex-resort, including the largest and most significant rookery for the Eastern Australian stock of flatback turtles.

#### Checking for change

The Reef Joint Field Management Program monitors the condition of reefs, islands and species to check for change and threats. We use established and new methods to observe, collect, report and share information, and enable management actions. Our work is enhanced by partnerships with Indigenous rangers, who provide an on-Country workforce (often in remote locations), equipped with a complementary set of skills and unique management perspectives. In 2022–23, the program delivered a range of monitoring and surveillance activities—Island Watch, Health Checks, seagrass monitoring, Reef Health and Impact Surveys (RHIS), crown-of-thorns starfish surveillance, marine turtle monitoring, seabird monitoring, marine strandings, planned burn monitoring and pest monitoring.

#### Responding to incidents

The Reef Authority works closely with the Australian Maritime Safety Authority (AMSA) and Maritime Safety Queensland to prepare for, and respond to, ship-based maritime incidents. The Reef Authority is the lead agency for managing non-SOLAS shipping incidents (under 500 gross tonnes) within the Great Barrier Reef Marine Park. The Reef Authority also contributes at a national level to the strategic management of shipping-related risks, primarily through the North-East Shipping Management Plan Working Group and Australian Government National Plan Committee Meeting.

In 2022–23, 149 events were recorded on the Maritime Incident Database, including 67 groundings and sinkings, 13 spills, three removal orders and 16 in-field responses, including seven site assessments of damage.

Assistance and advice were provided to Maritime Safety Queensland and AMSA in February 2023 with their response to the bulk carrier *Frontier Unity*, which was taking water while anchored off Mackay. The Reef Authority provided advice on the natural values in the immediate area. We also identified potential locations nearby should the ship's buoyancy and stability be compromised.



## Performance

In 2022–23, Reef Authority staff, partners and land and sea rangers undertook maritime incident response training, including a multi-agency, multi-jurisdictional exercise to contain a major oil spill. Staff were trained in key response roles, including environment advice, intelligence analysis, air, wildlife and marine operations coordination, investigations, community engagement and communicating the delivery of field-based activities.

### Douglas Shoal environmental remediation

The project aims to remove coral rubble and anti-fouling paint generated by the grounding of the Shen Neng 1 in 2010 to promote natural recovery of the shoal. The project is one of the most ambitious and large-scale coral reef restoration projects ever undertaken. There are no known precedents. The project is fully funded by a settlement from the grounded ship's owners and insurers.

After a comprehensive planning and procurement process, in December 2022 the Reef Authority contracted Boskalis Australia Pty Ltd to clean up Douglas Shoal. A large trailing suction hopper dredge will remove rubble and potentially contaminated material from the impacted areas. Rubble, material, and water will be transferred to land leased from Gladstone Ports Corporation. Significant progress was made in 2023, including construction of onshore infrastructure. The dredge vessel Gateway is scheduled to commence offshore remediation activities on Douglas Shoal in spring 2023. The project will remediate critical habitat in the Reef damaged by the ship's grounding and demonstrate Australia's commitment to holding to account those who damage our natural environment.

### 3. Partnerships, collaboration and education

The Reef Authority establishes mutually beneficial relationships with Traditional Owners, Australian and Queensland government agencies, local government

(councils), Reef-dependent industries, students of all ages, community groups and the broader community. This engagement raises awareness, influences best practice, fosters innovative actions, builds a sense of collective responsibility to care for the Reef, and empowers others to contribute to Reef protection and resilience.

Table 6: Summary of performance results against objective 3

Corporate result	Performance criteria	Target	Result
3.1 Educating others about the Reef	3.1.1 (a) Annual number of Reef Authority website users.  (b) Total reach of unique users on social media channels.  (c) Annual number of Reef HQ Great Barrier Reef Aquarium website users.  (d) Total reach of Reef HQ Great Barrier Reef Aquarium facebook users.	(a) 500,000  (b) 3,115,000  (c) 41,000  (d) 280,000	(a) 530,090 users  (b) 5,425,219 unique users  (c) 35,633 users  (d) 92,436 users
	3.1.2 The proportion of Reef Guardian initiatives delivered through their action plans that address risks to the Reef.	Reef Guardian Councils: 89.5 per cent  Reef Guardian Schools: 25.25 per cent	Reef Guardian Councils: 100 per cent of the councils had action plans in place that outline actions to address risks to the Reef  Reef Guardian Schools: 6.4 per cent of the schools had action plans in place that outline actions to address risks to the Reef (Note: The Reef Guardian School Portal is currently being upgraded to improve user functionality. As a result, some schools have been unable to upload their 2023 Action Plans.)
	3.1.3 Participants who successfully complete Reef Education programs, or training and capacity building activities, provide feedback that the program or activity was highly beneficial education or training	98 per cent	92 per cent of participants

## Performance

Corporate result	Performance criteria	Target	Result
3.2 Partnering with others to care for the Reef	3.2.1 Organisations or institutions that the Reef Authority has established partnerships with, rate the partnership outcomes as 'highly impactful' to support the care, protection and management of the Reef.	96 per cent	96.5 per cent of partnership organisations or institutions
	3.2.2 Percentage of Marine Park coastline covered by Traditional Owner agreements	43 per cent	43 per cent of coastline

### 3.1 Educating others about the Reef

We strive to enable others to be part of the solution. The Reef's future is in all our hands. We use a variety of mediums and partnerships to achieve the best for the Reef including:

- Digital communications
- Reef Guardian networks
- Education and training activities

#### 3.1.1

(a) Annual number of Reef Authority website users

(b) Total reach of unique users on social media channels

(c) Annual number of Reef HQ Aquarium website users

(d) Total reach of Reef HQ Aquarium Facebook users

2021-22 result	2022-23 target	2022-23 result
(a) 538, 215	(a) 500,000	(a) 530,090 users
(b) 260,758	(b) 3,115,000	(b) 5,425,219 unique users
	(c) 41,000	(c) 35,633 users
	(d) 280,000	(d) 92,436 users

**Rationale:** Our website and social media channels are key tools in sharing information on the management, health and resilience of the Reef, and support the Reef Authority's communication, engagement and education needs. To ensure our audience remains engaged on our website, we will continue to produce high quality content so the Reef Authority can maintain an average number of website page views. Our social media channels are an essential tool to gain initial interest on matters relevant to the Reef, share information, and direct followers to our website, validating the consumer brand, increasing recognition and recall. The Reef Authority will continue to refresh information and provide contemporary and engaging content with the aim of measuring the total reach of unique users who see reef Authority content and messages on our social media channels.

**Data source:** Google Analytics 4, Social Status

#### Analysis

In 2022–23, we launched our contemporary, user-friendly website, giving users world-wide easier access to up-to-date and engaging content about the Reef. We have a strong presence across social media platforms,

including Facebook, Instagram, YouTube, LinkedIn, and Twitter. This social media presence continues to be refined to ensure we optimise our audience reach with consistent and relevant content.

The Great Barrier Reef Aquarium (the Aquarium) website and social media channels

are the preferred method to maintain engagement with audiences while the facility is closed for redevelopment. The number of people using the website to gain project updates has been generally strong in 2022–23. As the Aquarium transformation project has extended its reopening timeline, its Facebook engagement is lower than forecast. The Aquarium’s website and social media channels will continue to offer latest news and informative Reef education messages to followers.

## Communications strategy

The Reef Authority’s Communications Strategy 2021–24 provides an overarching framework to ensure our communications are aligned, consistent and targeted. It provides guidance on activities, audiences, tools and channels used by the Reef Authority to educate about Reef health and its management. Communication activities are delivered support the critical work of program areas and are complemented by a team of media, digital and marketing experts.

Key activities in year two of this three-year strategy included a strong digital presence, the delivery of the Reef Authority brand project and hero campaign See, Love, Protect the Reef. Another key focus has been communication to support the Reef Authority’s compliance work, ensuring that Reef users are aware of and following the zoning rules, which is critical for protecting the Reef’s biodiversity.

Our traditional media reach was extended through the further development of the monthly Reef on the Radio series which now extends to five radio stations along the Great Barrier Reef coastline, including Blackstar Radio, which offers digital integrated radio services to local radio sites across remote areas of Far North Queensland.

## Reef Authority program brand

The new program brand consolidates existing Reef Authority sub-brands, such as Reef Guardians, Great Barrier Reef Aquarium and Eye on the Reef, with a unified ‘look and feel’. The new brand provides a framework for consistent messages and information to ensure stakeholders and the public are well informed about issues affecting the Reef, the work being done to protect it and how they can help. The logo and visual identity align with the Australian Government branding guidelines and complement the Reef Authority’s Commonwealth crest logo, which will continue. Full integration of the new identity will happen in stages across the 2023–24 financial year.

## Love the Reef hero campaign

The Love the Reef campaign was developed in response to market research, which identified that four out of five people surveyed agreed the Reef needed to be protected but believed they couldn’t protect it. The Reef Authority adopted the tagline, See the Reef. Love the Reef. Protect the Reef to raise awareness, promote education and inspire advocacy. It is used in a multi-channel marketing and engagement campaign, including advertising on Facebook, YouTube and Twitter, supported by digital signage, newspaper and radio advertising and event sponsorships, such as the ‘Our Townsville’ event. So far, more than:

- 1.5 million people have watched the campaign video on YouTube
- 700,000 people have been reached on Facebook
- 15,000 people have visited the campaign website.

Recent market research indicates 21 per cent of sampled Australians report having seen or heard the tagline See the Reef. Love the Reef. Protect the Reef.



*The Reef Authority ran a digital presence using the tag line See, Love, Protect the Reef.  
© Commonwealth of Australia (Reef Authority)*

## Performance

### Great Barrier Reef Aquarium

Detailed designs will support the redevelopment of the Great Barrier Reef Aquarium, with a focus on providing exceptional visitor experiences, while educating locals, visitors and a global audience about the values of the Great Barrier Reef. The Aquarium

team has been focused on the safe relocation of fish, including sharks and rays, to other Aquariums and working to develop appropriate ways to safeguard the living coral ahead of major works occurring on site.

### Reef Guardian initiatives

#### 3.1.2 The proportion of Reef Guardian initiatives delivered through their action plans that address risks to the Reef

	2021–22 result	2022–23 result
Reef Guardian Councils	89.5 per cent of initiatives	Reef Guardian Councils: 100 per cent of the councils had action plans in place that outline actions to address risks to the Reef
Reef Guardian Schools	25.25 per cent of initiatives	Reef Guardian Schools: 6.4 per cent of the schools had action plans in place that outline actions to address risks to the Reef (Note: The Reef Guardian School Portal is currently being upgraded to improve user functionality. As a result, some schools have been unable to upload their 2023 Action Plans.)

**Rationale:** If the Reef Authority has worked effectively with our Reef Guardian council and school partners, they will demonstrate, caring for the Reef, learning about the Reef and the risks it faces, implementing actions that address those risks, and sharing their positive actions with others.

**Data source:** Collected annually through Reef Guardian Action Plan reporting and the Reef ED portal.

### Analysis Reef Guardian Councils

Nineteen councils are working together to protect and conserve the Marine Park with activities that improve the health and resilience of the Reef. In 2022–23, all of them had an action plan in place to address the key threats to the Reef and contribute to managing the Reef’s heritage and social values. In recognition of this work, the Australian Government launched the \$17.48 million Reef Guardian Councils Program, a three-year grants opportunity to enable the councils to deliver action plan projects and activities that bring immediate benefits to the Reef.

### Reef Guardian Schools

The Reef Guardian Schools program educates students about the Reef and its connected ecosystems through the pillars of Reef stewardship: Care, Learn, Act, Share. In 2022–23, the ReefEd Portal underwent redevelopment to improve its features

and reporting capability. However, the redevelopment work affected teachers’ ability to submit their Action Plans and complete surveys. Once the new portal is released, a marketing campaign will promote the new features and ease of access for participants. A total of 235 schools are currently active, out of 298 registered schools. The remaining schools will be encouraged to re-engage in the program as part of the 20th anniversary engagement plan. Eleven new schools joined the Reef Guardian School program during 2022–23.

Of the 235 Reef Guardian Schools, six schools (0.02 per cent) completed an end-of-year evaluation survey. The results are as follows:

- 100 per cent of participants agree or strongly agree the Reef Guardian School program inspires students, teachers, and the local community to care about the Reef.
- 66.7 per cent of participants agree or strongly agree learning as part of the



Reef Guardian School program increases student's and teacher's knowledge and understanding about the Reef.

- 83.4 per cent of participants agree or strongly agree the Reef Guardian School program encourages students and teachers to take actions that help protect the Reef.
- 83.4 per cent of participants agree or strongly agree that students and teachers share their learning and experiences with family, friends, and the community.

### Reef Guardian School Eco Challenge

The 2022 Eco Challenge engaged a mix of primary and secondary schools across Cairns, Townsville, Bundaberg, Brisbane and the Gold Coast. Sixteen teams (44 students) worked collaboratively to come up with new eco-friendly business ideas to address an environmental issue facing the Reef. Students prepared two-minute video pitches about their idea. The teams targeted a range of threats facing the Reef, including climate change (warming oceans, thermal stress on corals, bleaching and disease), marine pollution (discarded fishing gear, microplastics) and poor water quality run-off. Eco-friendly business ideas included sustainable actions for students to implement in their schools and local community areas (such as planting vegetation to stabilise riparian zones), designing marine instruments to monitor water quality and abiotic factors on the Reef, designing biodegradable products (swimwear), designing devices to help snorkellers enjoy the ocean safely, and technology solutions to raise awareness about the Reef.

### Reef Guardian School teachers

In celebration of the 20th anniversary of the Reef Guardian School program, we coordinated the Great Barrier Reef Discovery Workshop, a professional learning opportunity to develop teachers' capacity and knowledge about the Reef. Thirteen teachers from Reef Guardian Schools across Queensland took part in the program, delivered by THINK Learning studio. The workshop combined hands-on activities and course work. A key deliverable for teachers was the development and delivery of an education resource or project that can be shared with the wider Reef Guardian School network.



Cawarral State School received their new Reef Guardian School sign from their local Reef Guardian Council.  
© Livingstone Shire Council

## Reef education, training and capacity building

**3.1.3 Participants who successfully complete Reef Education programs, or training and capacity building activities, provide feedback that the program or activity was highly beneficial education or training**

**Target:** 98 per cent of participants

**Result:** 92 per cent of participants

**Rationale:** Formal Reef education is focused on students in foundational to tertiary stages of learning. Training and capacity building initiatives are provided to partners. Reef-dependent communities and industry. If we have facilitated effective Reef education training or capacity building, participants or their supervisors will rate the activities as a highly beneficial education or training product.

**Data:** Surveys conducted post facilitation by the Reef Authority, provided to either students or their supervisors.

## Performance

### Analysis Virtual learning

In 2022–23, 127 virtual learning experiences were delivered to school students, universities, individuals and other organisations, reaching more than 7700 participants across 10 countries. Participants completed an evaluation survey on how effectively the pillars of reef stewardship (Care, Learn, Act and Share) were achieved through the program:

- 100 per cent of participants agreed or strongly agreed that the program inspired them to care about the Reef
- 100 per cent of participants agreed or strongly agreed that they had a better understanding of the Reef because of the program
- 99 per cent of participants agreed or strongly agreed the program encouraged them to take action to help protect the Reef
- 99 per cent of participants agreed or strongly agreed they would share their learnings and experience of the program with others.

To celebrate SeaWeek, World Turtle Day, World Environment Day and World Oceans Day, 11 free Reef webinars (both national and international) were hosted for Reef Guardian Schools and for all schools and community to participate. Eleven virtual reef adventures school holiday activities were hosted with Reef Guardian Council libraries during the September and April school holidays. Other novel achievements for the program over the year included:

- participation in the Asia Education Foundation Global Youth Forum
- participation in the Global EarthEcho Biodiversity Teach-in
- connections with the RV Investigator (Antarctic research vessel).

### Edu-tourism

2022–23 saw an increase in edu-tourism groups returning to Queensland with international students from secondary schools and tertiary institutes visiting the region keen to learn about the Reef. The Reef Authority hosted thirteen edu-tourism groups from American Universities International Program (AUIP) and Education First Cultural Tours (EF tours) in 2022–23 with 345 American secondary and tertiary students and faculty members. Edu-tourism programs include specialist talks and activities by Reef Authority expert staff, including presentations on Marine Park management and the Eye on the Reef Rapid Monitoring program.

### Community and outreach education

Our Reef Education team partnered with the Queensland Museum's network staff to support community outreach this year:

- 3084 people visited the See the Reef Safely school holiday program at the Museum of Tropical Queensland, focused on the Reef's dangerous marine creatures. Activities highlighted each animal's role in the Reef environment and included a live display, dangerous marine creature presentations, activity trails and safety precautions.
- More than 2000 visitors, including more than 700 students from schools around the region, visited the annual World of Science Festival Townsville event at the Museum of Tropical Queensland. We hosted an educational exhibit and activities focused on Reef Relationships, highlighting the important roles of a variety of marine animals, the threats they face and actions that people can take to protect and care for the Reef.



*Reef education staff provided community outreach through the Museum of Tropical Queensland.  
© Commonwealth of Australia (Reef Authority)*

### Training and capacity building

In May, we collaborated with James Cook University (JCU) in Townsville to deliver interactive and engaging sessions to First Nations students participating in the annual Aboriginals and Torres Strait Islanders in Marine Science (ATSIMS) program. The team delivered presentations about deadly and dangerous marine creatures, the Reef Authority's Crown-of-thorns Starfish Control Program and Marine Park management, and a turtle identification session to 90 students from 15 schools across Townsville, Ingham, Burdekin and Palm Island. This year, the Reef Authority and JCU agreed to commit ongoing support to educate and empower tomorrow's First Nations' marine leaders.

## Tourism site stewardship

Development of the Site Stewardship Framework commenced in 2022 to assist marine tourism operators to better understand their tourism sites and help them improve their environmental stewardship. It builds on existing Reef knowledge with the latest science and Reef monitoring tools and provides the basis for site-specific stewardship plans for tourism operators. As part of the Tourism Reef Protection Initiative, 26 tourism operators will deliver a site stewardship plan by June 2024, including a thorough ecological evaluation of the site and integration of Eye on the Reef survey information.

## Master Reef Guides induction field school

The Master Reef Guides induction training includes online and classroom-based theory and in-water practical demonstrations delivered by leading scientists and mentors in the field. It ensures the Master Reef Guides share immersive, educational and interpretive material with guests of their tourism operations. The 2022 field school saw the sixth cohort of guides inducted to the program.

## Master Reef Guides Reef protection masterclasses

In February 2023, we hosted a Reef protection mega-masterclass for Master Reef Guides. The training program included presentations from Reef Authority experts, Indigenous Compliance Team, Gunggandji Traditional Owners, Gunggandji Land and Sea Rangers, a personal resilience expert and the Reef Authority's education team. It took place on Kooboora (Fitzroy Island), the traditional estate of the Gunggandji people, and included a welcome and smoking ceremony by Gunggandji Elders. The Master Reef Guides were put through a rigorous training schedule covering interpretation, Reef health, incident reporting, TUMRA and the rich Land and Sea Country of the Reef. An interpretative performance connected traditional and contemporary storytelling to share the Reef's story in a unique way. Regional masterclasses on interpretation excellence were also conducted in Cairns, with world leading interpretation expert Ms Robin Aiello.

## Tourism Industry Leadership Forum

The Reef Authority hosted a Tourism Industry Leadership Forum in conjunction with the mega-masterclass. The event enabled High Standard Tourism Operators to join their Master Reef Guides and share the training and experience firsthand the benefits of the program. They were then given the opportunity to provide advice on the modernisation of the High Standard Tourism Operator Program.

## Reef Guardian Councils capacity building

The Reef Authority supported capacity building events to share knowledge and promote best practice in addressing key threats to the Reef across the following topics:

- Active transport and urban canopy cover
- ReefClean initiatives to reduce marine debris
- The Reef Rescue Cleaner Road Runoff project
- Cairns Regional Council's journey to 100 per cent renewable energy
- Improving fish passage through waterway barrier works
- Food Organics and Garden Organics – removing organics from the general waste stream
- Climate change policy and emissions reductions
- Pest and weed management
- Sediment and erosion control
- Coastal hazard adaptation strategies.

100 per cent of the Reef Guardian Council program respondents felt that capacity building opportunities provided by the Reef Authority were highly beneficial.

## Performance

### Tourism Reef Protection Initiative

A total of \$15.1 million of the Australian Government's \$260 million investment in the Reef Protection package, was allocated to the Tourism Reef Protection Initiative to strengthen the tourism industry's capacity to deliver Reef protection and conservation services. During 2022–23, we engaged 26 tourism operators under the initiative to protect 109 high-value target reefs at 272 high value tourism sites. The mid-project snapshot report captured:

- 52 on-Country visits
- 59 'Be a Marine Biologist for a day' days
- 8544 image analyses from 143 photo point transects
- 3715 reef health surveys
- 1190 tourism weekly surveys
- 18 biodiversity analyses
- 300 data entry days
- 728 predator control days (including 71,789 drupella and 507 crown-of-thorns starfish culled).

This initiative is currently funded until 30 June 2024.

### Partnering with others

We work with partners across government, industry, research and community to achieve the best for the Reef.

#### Reef partnerships

**3.2.1 Organisations or institutions that the Reef Authority has established partnerships with, rate the partnership outcomes as highly impactful to support the care, protection and management of the Reef**

**Target:** 96 per cent of partnerships

**Result:** 96.5 per cent of partnerships

**Rationale:** The Reef Authority has established impactful and mutually beneficial partnerships through Traditional Use Marine Resources Agreements (TUMRAs), Indigenous Ranger groups, Reef Guardian councils, Marine Monitoring Program (TropWater and Australian Institute of Marine Science), Great Barrier Reef Foundation, Master Reef Guides (Association of Marine Park Tourism Operators, Tourism Events Queensland), Ecotourism Australia and EarthCheck where the partnership is mutually beneficial and delivers positive outcomes for the Reef.

**Data source:** Collated from individual Stewardship Program surveys.

#### Reef Guardian Councils

The Reef Guardian Councils program is a collaborative partnership between local governments and the Reef Authority aimed at reducing impacts on the Reef through collaboration, education and targeted action. The 19 Reef Guardian Councils undertake voluntary actions and deliver statutory responsibilities that support the objectives of the Marine Park Act and align with the Reef 2050 Long-Term Sustainability Plan, across more than 300,000km<sup>2</sup> of catchment. The 2022 climate change initiatives snapshot highlighted the many and varied actions the councils are taking to address the key threat to the Reef. In our annual partnership survey, 100 per cent of respondents felt that the Reef Guardian Councils partnership was highly beneficial (83 per cent strongly agreed and 17 per cent agreed).

## High Standard Tourism Operators

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. Tourism experiences with a High Standard Tourism Operator in the Marine Park are world leading, ecologically sustainable and culturally appropriate, and enhance Reef protection. As at 30 June 2023, 65 tourism operators were recognised as High Standard Tourism Operators in the Marine Park. In 2022–23, the Reef Authority undertook an external review of the High Standard Tourism Operator program to inform options for modernising the program. Options and recommendations were based on research, global benchmarks and engagement with relevant stakeholders. The recommendations that have been proposed, along with consultation with internal and external stakeholders, will ensure the program is a globally leading system that partners with industry to deliver sustainable and regenerative tourism to the Reef.

## Master Reef Guides

Spread along the length and breadth of the World Heritage Marine Park, tourism industry staff are nominated by High Standard Tourism Operators to become a Master Reef Guide. Last year, the Master Reef Guide Program grew from 82 to 102 trained Master Reef Guides, and 93 per cent of participants at the Marine Park Protection mega-masterclass said that it provided them with tools to promote the outstanding universal values of the Reef, and invoked emotional connections through educational activities and guided tours.



*Master Reef Guides attended master classes to hone their interpretive skills and learn about the latest in Reef science.*

© Commonwealth of Australia (Reef Authority)

## Traditional Use of Marine Resources Agreements

### 3.2.2 Percentage of Marine Park coastline covered by Traditional Owner agreements

**Target:** 43 per cent of coastline

**Result:** 43 per cent of coastline

**Rationale:** Traditional Use of Marine Resources Agreements (TUMRAs) describe how Great Barrier Reef Traditional Owners work in partnership with the Australian and Queensland governments to manage traditional use activities on their Sea Country. Indigenous Land Use Agreements are agreements about the use and management of land and waters that are made between one or more Native Title groups and other people or parties. The Reef Authority is currently working with Traditional Owner groups to develop new TUMRAs. And it is expected that the percentage target above will increase in the future.

**Data source:** Based on the number of agreements in place and their area of coverage against proportion of coastline, reported annually by the Reef Authority.

### Analysis

Traditional Use of Marine Resources Agreements are a unique partnership agreement that recognises and supports the Native Title rights and interests of Traditional Owners who hold an inherent spiritual connection to the Reef. They recognise and support Traditional Owner Lore and customs with a robust legislative framework. Under the agreements, Sea Country management tools describe how Traditional Owner groups manage their traditional use of marine resources and their role in compliance, research and monitoring of plants and animals. They also help protect cultural heritage values and the management of human activities in the Marine Park. This program continues to be the benchmark in Traditional Owner-designed and led Sea Country management agreements in the Marine Park.

The program has maintained 10 accredited TUMRAs covering approximately 43 per cent of the Reef coastline. In 2022–23, the Reef Authority executed seven-year implementation contracts with the accredited TUMRAs. Four accredited TUMRA groups also received additional one-off funding to provide employment opportunities, permissions system cultural referrals, planning for access to cultural



## Performance

sites and place-specific guidelines as part of their Sea Country Values Mapping. The Reef Authority has also contracted four emerging Traditional Owner groups to undertake their Sea Country planning and work towards developing a TUMRA.

In 2022–23, major achievements included:

- hosting a five-day TUMRA coordinator workshop on Heron Island, which brought together 20 Traditional Owners from 11 TUMRA groups
- creating 19 employment pathways for Traditional Owners
- holding 26 TUMRA steering committee meetings and 14 on-Country activities
- attending nine conferences with Traditional Owner representation
- junior ranger programs.

The TUMRA and associated Sea Country values mapping programs remain a high priority for the Reef Authority with staffing and funding for Traditional Owners increased to support growth and continued interest. Both programs contribute to the Reef Authority's Aboriginal and Torres Strait Islander Heritage Strategy, supported by management tools developed by the Reef Authority.



*Traditional Owners from eleven Traditional Use of Marine Resources Agreements groups came together as part of a knowledge sharing workshop.*

*© Commonwealth of Australia (Reef Authority)*

## 4. Supporting a high-performing organisation

The Reef Authority is committed to supporting its people and embracing agile ways of working to manage an increasingly complex Reef environment. We continue to invest in our people, especially in key capabilities such as project management, digital services and leadership. We also focus on the tools our

people need to perform at their best, such as new technologies and improved processes. Underpinning all our work is a commitment to embedding our culture, based on four pillars:

- We are one Reef Authority
- We strive for excellence
- We are professional
- We deliver.

Table 7: Summary of performance results against objective 3

Corporate result	Performance criteria	Target	Result
4.1 Operational excellence	4.1.1 We work to strengthen our capabilities by further increasing representation of Aboriginal and Torres Strait Islander employees in our workforce.	5 per cent of employees	7.4 per cent of employees
	4.1.2 We deliver to budget while working to improve the financial sustainability of the Reef Authority by enhancing our understanding of the financial challenges and exploring potential solutions.	Spend aligns to Portfolio Budget Statement allocations	Target met
	4.1.3 We are enhancing our platforms and tools to provide innovative and fit for purpose outcomes. We readily adapt to new priorities and tasks.	82 per cent	78 per cent
4.2 Delivery excellence	4.2.1 We work to transform our ways of working to ensure our resources and systems can support staff to deliver our program of work while remaining responsive to change and customer expectations.	80 per cent	76 per cent

## Performance

### 4.1 Operational excellence

The Reef Authority is committed to ensuring that we deliver operational excellence by investing in our tools and our people.

#### Aboriginal and Torres Strait Islander employment

##### 4.1.1 We work to strengthen our capabilities by further increasing representation of Aboriginal and Torres Strait Islander employees in our workforce

**Target:** 5 per cent of employees

**Result:** 7.4 per cent of employees

**Rationale:** 5 per cent yearly targets are set by the Australian Public Service Commission for representation of Aboriginal and Torres Strait Islander employees.

**Data source:** Annual statistics informed by the Reef Authority Aurion system.

#### Analysis

The Reef Authority has proudly increased the representation of Aboriginal and Torres Strait Islander employees to more than 7 per cent as at 30 June 2023. The diversity of experience and expertise of these employees provides for better products, services and advice. It also strengthens the cultural capability of the organisation as a whole, through knowledge sharing across the Reef Authority. This is complemented by the cultural competency training provided to all staff.

Table 8: Australian Public Service Act Indigenous Employment Current Report Period (2022–23)

	Total
Ongoing	13
Non-ongoing	6
<b>Total</b>	<b>19</b>

### Innovate Reconciliation Action Plan

The Reef Authority continues to respect First Nations people in all our business. The Innovate Reconciliation Action Plan will support increased organisational cultural capability and actively contribute to reconciliation within the Authority and with First Nations people. This will be delivered through initiatives like the development of an Indigenous Employment Strategy and Indigenous Procurement Strategy. The Innovate Reconciliation Action Plan will be launched in early 2024.

### Financial management

##### 4.1.2 We deliver to budget while working to improve the financial sustainability of the Reef Authority by enhancing our understanding of the financial challenges and exploring potential solutions

**Target:** Spending aligns with the Portfolio Budget Statement allocations

**Result:** Target met

**Rationale:** Through forward budget planning, project planning, setting milestones and informative and analytical reporting against these indicators, the Reef Authority will be able to make data driven decisions on resource allocations achieving value for money outcomes.

**Data source:** Portfolio Budget Statement, Annual Report, Great Barrier Reef Marine Park Authority Internal Financial System and Great Barrier Reef Marine Park Authority's Long-Term Financial Plan.

#### Analysis

Details of the Reef Authority's financial expenditure and position against the Portfolio Budget Statement can be found in the Annual Financial Statements at Part 5.

## Technology and digital services

### 4.1.3 We are enhancing our platforms and tools to provide innovative and fit for purpose outcomes. We readily adapt to new priorities and tasks

**Target:** 82 per cent

**Result:** 78 per cent

**Rationale:** Australian Public Service Employee Census results relate to overall adaptation of new priorities and tasks.

**Data source:** Annual Australian Public Service Commission's employee census results which are used to collect confidential attitude and opinion information from employees on important issues in the workplace. The survey is administered by the Australian Public Service Commission and provides insight into employees' views about the Australian Public Services, their agency, and their workplace.

#### Analysis

In 2022–23, the Reef Authority has been working to ensure our technology infrastructure and platforms provide a stable base to launch a suite of improvements in 2024. Our approach is based on four strategic goals:

- Support a high performing work environment with the flexibility to keep pace with continually evolving Commonwealth Government work practices.
- Meet or exceed the Commonwealth Government best practice guidelines for cyber security maturity.
- Provide a contemporary digital offering matching or exceeding best practice across the technology sector.
- Deliver key critical path initiatives to enable the head office relocation and associate accelerated decommissioning of the existing head office data centre.

## End user experience uplift program

In 2022–23, we undertook a broad program of work with stakeholders across the Reef Authority to identify opportunities to improve our technology platforms and services. As a result, we improved the organisation's standard operating environment, remote access tools, data services and network architecture, across all Reef Authority offices. Initial stakeholder feedback has been universally positive and positions the organisation well for further significant improvements in capability in 2023–24.

### Cyber security

The Reef Authority takes seriously the various potential cyber threats to our critical systems and the privacy of staff, clients and customers. As part of our Cyber Security Uplift program, we engaged an independent, external security specialist organisation to undertake an 'essential eight' review of our current security control maturity and opportunities for improvement. A broader cyber security controls audit was also completed by the Reef Authority's internal auditors. The recommendations of both initiatives are being used to plan for the 2023–24 Cyber Security Uplift program of work.

## 4.2 Delivery excellence

We deliver meaningful and measurable outcomes by setting clear and achievable goals, managing risk effectively and accepting shared responsibility for results.

### Service delivery

**4.2.1 We work to transform our ways of working to ensure our resources and systems can support staff to deliver our program of work while remaining responsive to change and customer expectations. Our overall performance**

**Target:** 80 per cent

**Result:** 76 per cent

**Rationale:** Annual Australian Public Service Commission's employee census results which are used to collect confidential attitude and opinion information from employees on important issues in the workplace. The survey is administered by the Australian Public Service Commission and provides insight into employees' views about the Australian Public services, their agency, and their workplace.

**Data source:** the Annual Public Service Employee Census results.

#### Analysis

In 2022–23, we reviewed and refined the corporate service delivery provisions within the Reef Authority. Each Corporate Services section delivered process improvements, including continuous improvement mechanisms for the procurement and financial systems, a new workplace health and safety incident notification system and a bulk round recruitment approach.

### Infrastructure

The Reef Authority has moved to new and better ways of working, transitioning to a neighbourhood office layout to maximise energy efficiency and use of resources through shared workspaces. This is ahead of a move to new head office accommodation that will comply with the Department of Finance requirement for energy efficiency in leased properties. New electric vehicle charging infrastructure was installed at the head office accommodation to align with Department of Finance emissions reduction strategies.

### Corporate reporting

In 2022–23, the Reef Authority Program Management Office developed and implemented the first phase of a new corporate reporting system, providing cross-functional data analytics and transparency on the Reef Authority's program and project milestone achievements. This has streamlined program and project planning, delivery and quarterly progress reporting across the Reef Authority.

### Reducing red tape

The Reef Authority undertook red tape reduction initiatives across 2022–23 for improving reporting, legal services, financial systems and processes, human resource services and technology and digital services. This has included an upgrade to the finance system and improved workplace health and safety reporting and legal processes.

### Sustainability strategy

In 2022–23, we released a Sustainability Commitment Statement for the implementation of the Reef Authority's Sustainability Strategy. Milestone achievements in 2022–23 under the strategy included phase one of the vehicle fleet transition to electronic vehicles (bringing our total to seven zero-emission vehicles), transitioning to 100 per cent GreenPower for all properties fully owned or leased, and implementing carbon accounting software to track carbon emissions, waste and energy generation against targets. The Reef Authority has also been working closely with the APS NetZero team in the Department of Finance and the C-SPARC team in Department of Climate Change, Energy, the Environment and Water to implement new policies and procedures to achieve net zero by 2030 for the APS.



## PART 4

# MANAGEMENT AND ACCOUNTABILITY



## Corporate governance

The Reef Authority's governance framework in the 2022–23 reporting period enables implementation of 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* (Public Service Act).

The Reef Authority's Corporate Plan 2022–23 outlines the agency's purpose, activities, performance criteria and other information as required under the PGP Act. It is supported by an annual delivery plan that sets out detailed actions to achieve the Reef Authority's goals. The Service Charter 2020–24 outlines the Reef Authority's goals, aims and commitments to its customers. Figure 15 demonstrates how the Reef Authority's legislation is supported through this planning.



Figure 16: The Reef Authority's corporate and operational planning scheme

# Marine Park Authority Board

Under the Marine Park Act, the Reef Authority Board must comprise a part-time Chairperson, the Chief Executive Officer and five part-time members. The Board meets formally six times per calendar year and has a dedicated secretariat provided by the Reef Authority. The Board is responsible for managing the Marine Park under the Marine Park Act, to provide for the long-term protection and conservation of the environment, biodiversity and heritage values of the Great Barrier Reef Region. This includes:

- developing strategies to provide for the protection and conservation of the Reef
- developing plans and policies to allow for a range of ecologically sustainable uses
- encouraging the engagement of Marine Park users in the management of the Reef
- assisting Australia in meeting its international obligations in relation to the World Heritage Convention.

Board discussions focus on broad policy and legislative matters. The Board may delegate its powers to enable agency staff to make decisions that give effect to the Board's policies and guidelines (for example permit decisions). Responsibility for operational matters (including delegated permit and development application decisions) rests with the Chief Executive Officer and senior management. The Board does not make decisions on how the Reef Authority spends its budget. The Reef Authority's budget and expenditure is the responsibility of the Chief Executive Officer as the Accountable Authority.

## Board membership 2022–23

### Chairperson: Dr Ian Poiner

Dr Poiner is a former CEO of the Australian Institute of Marine Science and CSIRO research scientist. His science background is research into tropical marine systems, especially understanding how marine systems are influenced by human activities. The enduring focus of his research and leadership is fostering end-user uptake of science outputs to support policy, natural resource management, First Nations people and sustainable development.

Dr Poiner has extensive experience as chair or director on company, incorporated and non-incorporated joint ventures and CRC boards. From 2002, he was a member of the

International Scientific Steering Committee of the Census of Marine Life and chaired the committee from 2007 to 2013. He has worked widely with industry on projects spanning the fishing and offshore oil and gas industries, and the port sector. He also has experience working with Aboriginal and Torres Strait Islander and Motu (PNG) communities.

He is a Fellow of the Australian Academy of Technology and Engineering and was awarded an Honorary Doctorate of Science by James Cook University in 2013 and by The University of Queensland in 2022. He is the patron of the Australian Marine Science Association (AMSA), Australia's peak professional body for marine scientists.

On 25 May 2023, Dr Poiner was re-appointed as Chairperson of the Marine Park Authority Board for a second five-year term.

### Chief Executive Officer: Mr Josh Thomas

Mr Thomas has over 20 years of experience in the public and private sector in Australia and overseas, shaping and leading environmental policy and programs for the Reef and in terrestrial natural resource management. He has worked in senior public sector roles across the environment, agriculture and finance portfolios, as well as in federal Ministerial offices. Mr Thomas 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. His policy experience in the marine environment extends across the Reef and its catchments, migratory and endangered species, whaling, 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.

Mr Thomas participates in several Australian Public Service leadership groups, is a member of the Environment Institute Australia and New Zealand and a graduate of the Australian Institute of Company Directors. He lives in Townsville and holds a Bachelor of Science, Bachelor of Arts (Honours), and a Master of International Affairs from the Australian National University, and a Master of Business Administration from the Australian Graduate School of Management (UNSW).

Mr Thomas was appointed Chief Executive Officer of the Authority in 2019 for a term of five years.

## Management and accountability

### Member: Ms Wendy Morris

Ms Morris developed a passion for the Reef while sailing and exploring the far northern reefs off Port Douglas in 1974. After graduating from James Cook University with a Bachelor of Science in Marine Biology–Zoology, Ms Morris completed an Honours degree at Murdoch University. She founded the first marine biologist-guided snorkelling tours with her company Reef Biosearch on Quicksilver from Port Douglas in 1986 and continues to spend time on the Reef. Since 1990, Ms Morris has been involved in tourism businesses, including Reef charter vessels, hotels, resorts and attractions.

Her previous board appointments include Tourism and Events Queensland, Tourism Port Douglas Daintree, Advance Cairns, Citizens of the Great Barrier Reef and Chair of Tourism Tropical North Queensland. She is also a graduate of the Australian Institute of Company Directors and currently sits on several other boards. The Queensland Tourism Industry Council awarded Ms Morris the Marie Watson Blake Award for outstanding contribution by an individual in 2017.

Ms Morris was appointed part-time member of the Reef Authority Board in 2019 for a term of five years.

### Member: Professor Emma Johnston AO FAA FTSE

Professor Johnston is a world-leading authority in marine science and conservation whose pioneering research has influenced environmental management in Australia and overseas. She studies global change, including marine debris, biological invasions, climate change and Antarctica's environmental future. As Deputy Vice-Chancellor (Research) at the University of Sydney and past President of Science and Technology Australia, she is an influential leader, advocate and voice for Australian research development.

Professor Johnston has led major research projects for industry, government, the Australian Research Council and the Australian Antarctic Science Program. She has published more than 200 peer-reviewed articles and supervised 30 successful PhD graduates. She is an elected fellow of the Australian Academy of Science, the Australian Academy of Technology and Engineering and the Royal Society of New South Wales. Her awards include the Australian Academy of Science's inaugural Nancy Millis Medal, the Royal Society of New South Wales Clark Medal and the Eureka

prize for Science Communication. In 2018 she was made an Officer of the Order of Australia (OA) for "distinguished service to higher education, particularly to marine ecology and ecotoxicology, as an academic, researcher and administrator, and to scientific institutes". She is a Chief Author of the *Australian State of Environment Report 2021*.

Professor Johnston was re-appointed as a member of the Reef Authority Board on 5 May 2021 for a second five-year term.

### Member: Mr Duane Fraser

Mr Duane Fraser is a Wulgurukaba and Bidjara Traditional Owner with extensive experience advising Commonwealth and state governments on matters relating to Indigenous affairs and environmental policy. Mr Fraser enjoys a diverse national and global network that includes high-level influencers, politicians from both major parties, senior executives and grassroots communities. He uses his profile to create positive change to ensure Traditional Owners participate and lead at all levels of decision-making in political, economic and public life. Mr Fraser has presented at numerous international forums on the advancement of Indigenous peoples of the world and their empowerment in protecting and safeguarding their delicate biocultural land and seascapes, heritage and cultural expressions.

Mr Fraser has demonstrated experience in providing advice to multiple state and federal government ministers. He is currently Chair of the Indigenous Advisory Committee to the Federal Minister responsible for the Environment, council member of the Australian Institute of Aboriginal and Torres Strait Islander Studies and non-executive Director of Tourism and Events Queensland.

Mr Fraser was appointed as a member of the Reef Authority Board on 3 October 2019 for a five-year term.

### Member: Ms Robbie Sefton AM

Ms Robbie Sefton is a respected leader and influencer in regional and rural Australia and possesses a wealth of experience in stakeholder engagement, natural resource management, strategic planning and communications. Ms Sefton is currently the Managing Director of Seftons, a national strategic communications company in business for more than 25 years. She is also a partner in a New South Wales farming enterprise.

Ms Sefton is a strategic adviser and non-executive director within the government, corporate, education and not-for-profit sectors, with a range of experience in business management and cultural change. She has successfully managed and implemented major economic, social and environmental projects and campaigns that have contributed substantially to Australia's agriculture and land use sectors, including Australia's Farming Future, Agricultural Competitiveness White Paper, National Biodiversity Strategy, Water for the Future and the Murray–Darling Basin Social and Economic Assessment.

Ms Sefton received 2023 Australia Day honours as a Member (AM) in the General Division of the Order of Australia for her significant service to agribusiness and to the community in a range of roles.

Ms Sefton was appointed as a member of the Reef Authority Board on 28 May 2020 for a five-year term.

**Member: Mr Mark Cridland**

Mr Mark Cridland is currently the Director-General of the Queensland Department of Housing responsible for providing housing and homelessness service that enrich the lives of Queenslanders and their communities. Prior to this role, Mr Cridland was the Director-General of the Queensland Department of Resources responsible for helping the community and the government make the best use of our renewable and non-renewable land, mineral and energy resources.

Previous roles include Associate Director-General of The Cabinet Office in the Queensland Department of Premier and Cabinet, responsible for leading policy, intergovernmental relations and cabinet and parliamentary services and for providing high-level strategic policy advice to the Premier and the Cabinet. He held senior roles in the private sector at KPMG Australia and in Queensland and NSW government departments. He was a co-chair and member of the Australia-New Zealand Counter-Terrorism Committee and on the Board for Economic Development Queensland. Mr Cridland also chaired the Queensland Government Investment Panel responsible for more than \$4 billion in incentive and industry development programs.

Mr Cridland resigned from the Board effective 6 July 2023.



## Board meeting schedule

Table 9: Schedule of attendance at Marine Park Authority Board meetings

Meeting	Date	Location	Attendance
MPA 273	22 June 2022	Virtual	<p><b>Present:</b>                      Dr Ian Poiner                      Mr Mark Cridland                      Prof Emma Johnston                      Ms Wendy Morris                      Ms Robbie Sefton</p> <p><b>Apologies:</b>                      Mr Josh Thomas                      Mr Duane Fraser</p>
MPA 274	23–24 August 2022	Canberra	<p><b>Present:</b>                      Dr Ian Poiner                      Mr Josh Thomas                      Mr Mark Cridland                      Mr Duane Fraser                      Prof Emma Johnston                      Ms Wendy Morris                      Ms Robbie Sefton</p> <p><b>Apologies:</b>                      Nil</p>
MPA 275	19 October 2022	Virtual	<p><b>Present:</b>                      Dr Ian Poiner                      Mr Josh Thomas                      Mr Mark Cridland                      Mr Duane Fraser                      Prof Emma Johnston                      Ms Wendy Morris                      Ms Robbie Sefton</p> <p><b>Apologies:</b>                      Nil</p>
MPA 276	12–13 December 2022	Townsville	<p><b>Present:</b>                      Dr Ian Poiner                      Mr Josh Thomas                      Mr Mark Cridland                      Mr Duane Fraser                      Prof Emma Johnston                      Ms Wendy Morris                      Ms Robbie Sefton</p> <p><b>Apologies:</b>                      Nil</p>
MPA 277	21–22 February 2023	Townsville	<p><b>Present:</b>                      Dr Ian Poiner                      Mr Josh Thomas                      Mr Mark Cridland                      Mr Duane Fraser                      Prof Emma Johnston                      Ms Wendy Morris                      Ms Robbie Sefton</p> <p><b>Apologies:</b>                      Nil</p>

Meeting	Date	Location	Attendance
MPA 278	27 April 2023	Virtual	<p><b>Present:</b>            Dr Ian Poiner            Mr Josh Thomas            Mr Mark Cridland            Prof Emma Johnston AO            Ms Wendy Morris</p> <p><b>Apologies:</b>            Mr Duane Fraser            Ms Robbie Sefton</p>
MPA 279	20-21 June 2023	Brisbane	<p><b>Present:</b>            Dr Ian Poiner            Mr Josh Thomas            Mr Mark Cridland            Mr Duane Fraser            Prof Emma Johnston AO            Ms Wendy Morris            Ms Robbie Sefton</p> <p><b>Apologies:</b>            Nil</p>

## Advisory committees

The Reef Authority uses the best available scientific information to guide its work and engages with experts and the community, including two Reef Advisory Committees (Indigenous and Tourism) and 11 Local Marine Advisory Committees. The two Reef Advisory Committees provide objective advice, insights and recommendations to the Reef Authority Board on:

- legislative, policy and guideline review and development, directly related to the management of the Marine Park
- strategic plans and programs that give effect to the objects of the Marine Park Act
- actions that can be taken to address risks to the Marine Park identified in the Outlook Report (released by the Reef Authority every five years)
- emerging or unfamiliar issues occurring within the Marine Park and the World Heritage Area.

Reef Advisory Committees are not decision-making bodies and the advice and recommendations provided to the Reef Authority Board are non-binding. Each Reef Advisory Committee operates in accordance with their charter of operation and terms of reference. Membership of these committees can be found on the Reef Authority's website. Both committees comprise competency-based

appointments, considering members' experience, knowledge, skills, relationships and networks with Reef Traditional Owners, Reef tourism industry and relevant groups and sectors.

## Indigenous Reef Advisory Committee

The Indigenous Reef Advisory Committee held two formal meetings during 2022–23, virtually in September 2022 and in person in March 2023. The Indigenous Reef Advisory Committee provided advice on matters relating to Marine Park management. It also provided advice on actions by the Reef Authority to assist First Nations peoples keep their heritage strong, safe and healthy, and contribute towards Aboriginal and Torres Strait Islander aspirations for Sea Country and future heritage management. The committee provided advice on ways to facilitate partnerships, enhance engagement with industry sectors, including tourism, and build the capacity of Traditional Owners.

## Tourism Reef Advisory Committee

During 2022–23, the Tourism Reef Advisory Committee held two formal meetings, virtually in September 2022 and virtually in March 2023. The Tourism Reef Advisory Committee provided advice on the development and implementation of strategies, management policies, plans and guidelines to ensure ecologically sustainable tourism within the Marine Park. The committee considered global tourism management actions and how they may be applied to the management of the Marine Park.

## Local Marine Advisory Committees

The eleven Local Marine Advisory Committees located along the coast of the Marine Park contribute their local knowledge and advice to Reef Authority management. This year the committees met four times and provided advice on key priorities including the Crown-of-thorns Starfish Control Program, Fish Aggregation Device Policy and Reef health science public engagement. They also gained further knowledge of the TUMRA program and the Blueprint to share with their broad community networks. The committees discussed matters of importance to local Reef-dependent communities, including water quality, marine debris, restoration, recreational fishing and coral harvesting.

## Ethical standards

The Reef Authority is committed to the Australian Public Service's Values and Code of Conduct set out in the Public Service Act. It is an integral part of the Reef Authority's people management framework. Information on ethical standards is regularly provided to staff through the Reef Authority's intranet, induction procedures, staff meetings, internal newsletter and CEO's Update.

## Fraud control

The Reef Authority's Fraud Control Policy and Plan and Fraud Incident Investigation Policy are consistent with the Australian Government's Policy, AS 8001-2021 Fraud and Corruption Control, and Resource Management Guide No. 201 (preventing, detecting, and dealing with fraud). The Reef Authority has a very

low appetite for risk in relation to fraud and misconduct. It is currently finalising an update of its detailed fraud risk assessments to provide a solid platform for its fraud control activities. Collectively, the Reef Authority's fraud policies, internal controls and broader fraud control framework give effect to the provisions of the PGPA Act and PGPA Rule 10 to:

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

O'Connor Marsden and Associates was appointed to review and update the fraud control policy, plan, and risk register in September 2022.

Two reports regarding suspected fraud were referred to the Reef Authority's fraud liaison officer during 2022–23. In each case, the fraud liaison officer conducted a preliminary assessment and determined that the reports warranted further investigation. Those investigations, which are being conducted by external experts, were not able to be concluded in 2022–23.

## Risk management

During 2022–23, the Reef Authority focused on enhancing its risk management culture and capability and ensuring its decisions are risk-informed. The Reef Authority has a well-documented risk management framework in place. During the financial year, the Reef Authority engaged Deloitte Risk Advisory Pty Ltd to provide advice and assistance in identifying and reporting on strategic risks. The Reef Authority is using this information to embed risk management principles and practices consistently throughout its operations. In addition, periodic internal and external audits relating to the integrity and reliability of the risk management framework are conducted for the Reef Authority.

## Audit and Risk Management Committee

The Audit and Risk Management Committee was established in accordance with section 45 of the PGPA Act. Section 17 of the PGPA Rule 2014 sets out the requirements for establishing an audit committee. The Audit and Risk Management Committee provides independent advice and assurance to the accountable authority and the Board on the Reef Authority's risk, control and compliance framework, and its financial and performance reporting responsibilities. Its functions and responsibilities are set out in a charter of operation, reflecting requirements of the PGPA Act and regulations, which members are expected to understand and observe. Members are also expected to:

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

The Audit and Risk Management Committee Charter of Operation can be viewed at: <http://hdl.handle.net/11017/3625>

### Membership in 2022–23

The committee met four times during 2022–23:

#### Meeting Schedule:

ARMC 96: 1 September 2022 – Virtual  
 ARMC 97: 18 November 2022 – Virtual  
 ARMC 98: 20 March 2023 – Townsville/Virtual  
 ARMC 99: 15 June 2023 – Townsville/Virtual

Table 10: Meeting attendance and remuneration of Audit and Risk Management Committee

Member name	Role	Number of meetings attended	Total annual remuneration (GST inc.)
Ian Rodin	Chair	3	\$13,532
Matthew Cahill	Chair	1	\$6,050
Peter Bell	Member	4	\$9,500
Basil Ahyick	Member	2	\$0
Filly Morgan	Member	3	\$0

Note: These fees are paid in 2023–24 for the 2022–23 year

## Management and accountability

### Chair: Mr Ian Rodin

Mr Rodin is a chartered accountant with more than 35 years of experience in professional services, including external audit, investigations, acquisition due diligence, risk management and internal audit. He was a partner in Ernst and Young for more than 15 years specialising in internal audit and risk management, delivering value-adding internal audit services to government and private sector organisations, and leading internal audit transformations. Mr Rodin has served on the boards of several organisations in the private sector and not-for profits and has served on several audit committees as an external member. Mr Rodin's term as Chair concluded on the 21 April 2023. Mr Rodin made a significant contribution to the Reef Authority over seven years.

### Chair: Mr Matt Cahill

Mr Cahill is a former deputy secretary, with over 20 years' experience as a senior executive in multiple Commonwealth Public Service portfolios. Mr Cahill currently consults across several departments and has skills in developing public sector leaders, driving good outcomes in governance and decision-making, and providing expert advice. He is a professionally trained auditor and a qualified company director with substantial committee leadership and audit experience. Mr Cahill's experience as a Corporate Deputy Secretary, Chief Operating Officer, Chief Information Officer, and Financial Services SES Officer has given him deep knowledge of the issues, control frameworks and risk management approaches for an organisation. Mr Cahill commenced his position as Chair of the Audit and Risk Management Committee on 8 May 2023.

### Member: Mr Peter Bell

Mr Peter Bell is a Fellow of the Association of Certified Practising Accountants with more than 30 years of experience in internal audit, external performance audit and risk management. This includes roles as a senior public servant in the Australian Government for the Australian National Audit Office and Australian Broadcasting Corporation, and senior roles in the profession as a partner in Ernst and Young for 12 years and as Managing Director of Protiviti for six years. Mr Bell has worked extensively with non-corporate and corporate accountable authorities. His current audit committee appointments include Queensland South Native Title Services and Australian Institute of Marine Science.

### Member: Ms Filly Morgan PSM

Ms Morgan is the Deputy Director-General (Corporate and Government Services) of the Department of the Premier and Cabinet. She has more than 25 years of experience in the Queensland public sector. Ms Morgan has broad experience in central and line agencies. She has previously worked in senior roles in the Department of the Premier and Cabinet and Department of Tourism, Major Events, Small Business, and the Commonwealth Games. Her current audit committee appointments include the Department of the Premier and Cabinet.

### Member: Mr Basil Ahyick

Mr Basil Ahyick is Chief Finance Officer and Corporate Services Manager for Australian Institute of Marine Science (AIMS). As a member of the AIMS leadership team, he is responsible for finance, human resources, information and communications technology, business development, legal services, Project Management Office, and information services. He has had a varied industry background for the last 30 years, including 17 years with BHP Billiton with experience in corporate, treasury, petroleum, steel, iron ore, nickel, and shared services, and led the BHP and Billiton merger integration. He has a Bachelor of Business (Accounting), is a Fellow of the Association of Certified Practising Accountants and is a Graduate of the Australian Institute of Company Directors.

## Internal audits

The Reef Authority's risk-based internal audit program is focused on providing assurance on the internal control environment and is governed by an annual Strategic Internal Audit Plan. During 2022–23, the following internal audits were undertaken in accordance with the Strategic Internal Audit Plan:

- Corporate Credit Card
- Cyber Security
- Douglas Shoal Environmental Remediation Project Governance Processes and Controls.

## External scrutiny

There were no significant developments in external scrutiny of the entity during the reporting period.



# Human resources

## Employee statistics

As at 30 June 2023, the Reef Authority had a total headcount of 209 ongoing and 49 non-ongoing employees, including 167 females and 91 males. This is an overall increase in total headcount of one from 30 June 2022. Of the 258 employees, 28 worked part-time with the remaining 230 working full-time. In terms of classification, 143 people were employed at APS Levels 1 to 6, 62 people were employed at Executive Levels 1 or 2 and four people were employed at senior executive service level, excluding the Chief Executive Officer. Most employees worked at the Reef Authority's head office in Townsville with staff also located in other regional Queensland locations and Canberra, ACT. More information is provided in the staffing overview table in Appendix B.

## Managing and developing employees

The Reef Authority values the contribution of every one of our employees and we are committed to providing an inclusive and supportive workplace for everyone. The initiatives in our Strategic Workforce Plan 2021–2026 support the development of our current and future workforce. A focus during 2022–23 was on attraction and retention, and capability development.

During 2022–23, the Reef Authority invested \$444,819 towards capability development of our staff. This included training courses, attendance at conferences and seminars, study assistance, online learning and professional memberships. Development opportunities offered and accessed by staff included writing for the public service, presentation skills, community engagement, giving and receiving feedback, resilience, interview skills and digital capability training. The Reef Authority continued investing in our future leaders through the provision of 360-degree feedback for emerging leaders, including individual coaching sessions. Our Senior Management Team also participated in workshops on user-centred design and negotiation skills.

All employees had access to a comprehensive induction and mandatory training program covering both Australian Public Service and agency specific information that supports their performance and compliance obligations. Employees also have access to a broad range of training and courses via the LinkedIn

Learning platform, which compliments individual learning and development opportunities.

During 2022–23, the Reef Authority implemented a Diversity and Inclusion Policy. This document provides clear statements of commitment to building and nurturing a diverse workforce that represents the communities we serve. We continue to focus on the implementation of the Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy (2020–24), the APS Disability Employment Strategy (2020–25), and the Australian Public Service Gender Equality Strategy (2021–26).

## Work health and safety

The Reef Authority's working environment varies from contemporary office accommodation to remote camping and offshore and aquarium diving operations. Staff conduct extensive fieldwork that includes the use of boats for patrols, in-water reef health surveys, engineering, and water quality management. The Reef 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 Reef Authority's Work Health and Safety (WHS) Committee met four times during the reporting period. The Committee is chaired by the General Manager, Marine Park Operations. In addition, the Reef Authority's Dive Safety Committee, a sub-committee of the WHS Committee, met four times during the reporting period in accordance with its terms of reference. The Dive Safety Committee is chaired by the Director, People Services.

During 2022–23, 40 incidents, 15 hazards and ten near-miss reports were submitted by employees. Of those reported, one incident was notified to Comcare, the Commonwealth's WHS regulator, as a serious or dangerous illness or incident, and one near miss was classified as notifiable and reported to the Australian Maritime and Safety Authority. One workers' compensation claim was received during the reporting period and was yet to be determined by Comcare as at 30 June 2023.

The Reef Authority continues to provide an employee assistance program to enable support for work and family matters as well as broader health promotion activities. During 2022–23, 27 people accessed the service, with a total of 104 sessions delivered to staff and

## Management and accountability

their immediate families. The Reef Authority has continued coordinating health promotion activities for employees, including a wellness coaching program that provided one-on-one wellness coaching and group wellness information seminars on various topics, ranging from change management to family and domestic violence. Ergonomic workstation checks were conducted across several locations to assist employees with good health practice. In May 2023, approximately 95 employees received a free influenza vaccination as part of the Reef Authority's health and wellbeing program.

### Disability reporting

Australia's Disability Strategy 2021–2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy. A range of reports on progress of the strategy's actions and outcome areas will be published and available at <https://www.disability.gateway.gov.au/ads>.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at <http://www.apsc.gov.au>.

### Workplace agreements

The Great Barrier Reef Marine Park Authority Enterprise Agreement 2018–2021 was introduced in March 2018. The Enterprise Agreement outlines the terms and conditions of employment for non-senior executive service employees of the Reef Authority. For remuneration purposes, the Enterprise Agreement had a notional expiry date of 29 March 2021. Remuneration adjustments have subsequently been made on 30 March 2021, 30 March 2022, and 30 March 2023 through a Determination made under section 24(1) of the *Public Service Act 1999*. The Enterprise Agreement, with the section 24(1) Determination (as amended), provides salaries to cover classifications ranging from APS Level

1 to Executive Level 2, including a specific Legal Officer classification. For non-senior executive service employees, salaries range from \$48,862 for APS Level 1 to \$159,765 for Executive Level 2 Legal Officer classification (as at 30 June 2023). 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 for ongoing employees and superannuation for all ongoing and non-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.

Table 11: Australian Public Service Act Employment arrangements Current Report Period (2022–23)

	CEO	SES	Non-SES	Total
Remuneration Tribunal Determination	1	0	0	1
s 24(1) Determination	0	4	0	4
Enterprise Agreement	0	0	253	253
Total	1	4	253	258

### Performance pay

The Reef Authority does not operate a performance pay scheme.

## Senior executive remuneration

Information about remuneration for key management personnel.

Table 12: Senior executive remuneration

Name	Position title	Short term benefits					Post employment benefits			Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long term benefits				
Josh Thomas	Chief Executive Officer	390,899	-	-	72,041	12,662	-	-	-	475,602	
Ian Poiner	Chair (MPA Board)	94,654	-	-	13,870	-	-	-	-	108,524	
Emma Johnston	Member (MPA Board)	48,812	-	-	5,148	-	-	-	-	53,961	
Wendy Morris	Member (MPA Board)	48,812	-	-	4,977	-	-	-	-	53,789	
Duane Fraser	Member (MPA Board)	48,812	-	-	5,144	-	-	-	-	53,957	

Name	Position title	Short term benefits			Post employment benefits			Other long term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long term benefits	Long service leave	Other long term benefits		
Robbie Sefton	Member (MPA Board)	48,812	-	-	5,123	-	-	-	-	-	53,935
Margaret Johnson	General Manager (Strategic Policy & Partnerships)	236,510	-	26,651	42,742	8,863	-	-	-	-	314,766
Jameelle Fletchett	Chief Operating Officer	174,567	-	27,440	25,167	13,553	-	-	-	-	240,728
Richard Quincey	General Manager (Reef Protection)	172,138	-	23,516	25,603	7,765	-	-	-	-	229,022
Ian Walker	General Manager (Major Projects)	216,533	-	22,584	32,913	4,967	-	-	-	-	276,998

- a Base salary includes salary paid and accrued, salary paid while on annual leave, salary paid while on personal leave, annual leave accrued and higher duties allowances.
- b Other benefits and allowances include monetary benefits such as car allowances and non-monetary benefits such as provision of a carpark.
- c For individuals in a defined contribution scheme (for example PSSAP and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefits scheme (for example CSS and PSS), superannuation includes the relevant Notional Employer Contribution Rate and Employer Productivity Superannuation Contribution.
- d Long service leave comprises the amount of leave accrued, leave taken in the period.
- e Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits with the exception of the impact of any promotion on leave balances that existed prior to the promotion. This means there is a difference between the remuneration determined by the Remuneration Tribunal and the remuneration disclosed in this table and note 6.2 Key Management Personnel presented in the financial statements.

## External service providers

There were no significant issues reported to the responsible Minister relating to non-compliance with the finance law in 2022–23.

## Purchasing

The PGPA Act and PGPA 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 the legislation. The accountable authority instructions are the primary mechanism for an accountable authority to set out the processes for the proper use of Australian Government resources, including relevant money and property by officials in their entity. The Reef Authority's accountable authority instructions comply with the requirements of the PGPA Act and ensure compliance with Australian Government procurement guidelines, including the Commonwealth Procurement Rules.

## Contracts

Annual reports contain information about actual expenditure on reportable consultancy and non-consultancy contracts. Information on the value of reportable consultancy and non-consultancy contracts is available on the AusTender website.

## Reportable consultancy contracts

During 2022–23, three new reportable consultancy contracts were entered into involving total actual expenditure of \$158,667. These consultants were engaged for legal, internal audit and asset valuation advice. In addition, three ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$659,512. Consultants are engaged when specialist expertise is not available within the Reef Authority or where an independent assessment is considered desirable.

## Reportable non-consultancy contracts

During 2022–23, 70 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$20.83 million. In addition, 68 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$52.71 million. There is no additional information in regard to section 17AGA about organisations receiving amounts under reportable consultancy and non-consultancy contracts.

## Australian National Audit Office

There were no contracts entered into during the reporting period that the Auditor-General did not have access to the contractor's premises for.

## Exempt contracts

During 2022–23, no contract was exempted by the Accountable Authority from publication in AusTender.

## Grants

The Reef Authority did not award any grants during 2022–23.

## Small business

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

The Reef Authority's procurement practices support small and medium enterprises in ways that are consistent with paragraphs 5.5 to 5.7 of the Commonwealth Procurement Rules, including consideration of the capabilities of small and medium enterprises 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. The Reef Authority 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.



## **Asset management**

The Reef Authority's main office is in Townsville, with regional offices in Cairns, Yeppoon, Airlie Beach and Gladstone to ensure close connection with Reef communities.

An office in Canberra provides a key liaison function with the Minister's office, the Department of Climate Change, Energy, the Environment and Water, and other Australian Government entities.

With the relocation of the Reef Authority head office in Townsville due at the end of 2023, the asset software and inventory will be reviewed and improved to align with new asset management processes.

Following an assessment of asset management systems and platforms to suit internal stakeholder needs, options have been identified that will capture and track asset management data across the Reef Authority.

PART 5  
**FINANCES**



## 2022–23 Financial statements

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## **INDEPENDENT AUDITOR'S REPORT**

### **To the Minister for the Environment and Water**

#### **Opinion**

In my opinion, the financial statements of the Great Barrier Reef Marine Park Authority (the Entity) for the year ended 30 June 2023:

- (a) comply with Australian Accounting Standards – Simplified Disclosures 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 2023 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 as at 30 June 2023 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 (including Independence Standards)* (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.

#### **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 – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

## Financials

In preparing the financial statements, the Chief Executive Officer 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 Chief Executive Officer 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



Bradley Medina  
Executive Director  
Delegate of the Auditor-General

Canberra  
6 September 2023

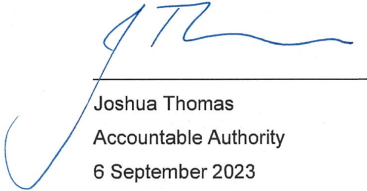


**GREAT BARRIER REEF MARINE PARK AUTHORITY**

**STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER**

In our opinion, the attached financial statements for the year ended 30 June 2023 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.



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Joshua Thomas  
Accountable Authority  
6 September 2023



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Kim Corrie  
Chief Financial Officer  
6 September 2023

## Financials

### Statement of Comprehensive Income for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	28,912	27,486	35,778
Suppliers	1.1B	52,621	27,860	51,383
Douglas Shoal remediation	3.5A	437	-	1,226
Grants		-	201	-
Depreciation and amortisation	3.2	3,955	3,420	3,347
Finance costs	1.1C	(7)	13	-
Write-down and impairment of other assets	3.2	17,046	5	34
Payments to Queensland Government for Field Management Program	5.2	27,629	27,719	27,323
<b>Total Expenses</b>		<b>130,593</b>	<b>86,704</b>	<b>119,091</b>
<b>Own-source income</b>				
<b>Own-source revenue</b>				
Revenue from contracts with customers	1.2A	44	35	146
Fees and fines		-	-	260
Receipts from Queensland Government for Field Management Program	5.2	19,218	19,218	19,227
Grants	1.2B	10,428	9,391	12,304
Other revenue	1.2C	139	86	54
<b>Total own-source revenue</b>		<b>29,829</b>	<b>28,730</b>	<b>31,991</b>
<b>Gains</b>				
Douglas Shoal remediation	3.5A	-	208	-
<b>Total gains</b>		<b>-</b>	<b>208</b>	<b>-</b>
<b>Total own-source income</b>		<b>29,829</b>	<b>28,938</b>	<b>31,991</b>
<b>Net cost of services</b>		<b>(100,764)</b>	<b>(57,766)</b>	<b>(87,100)</b>
Revenue from Government	1.2D	83,977	58,814	83,977
<b>Total Revenue from Government</b>		<b>83,977</b>	<b>58,814</b>	<b>83,977</b>
<b>Surplus attributable to the Australian Government</b>		<b>(16,787)</b>	<b>1,048</b>	<b>(3,123)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items not subject to subsequent reclassification to net cost of services</b>				
Changes in asset revaluation reserve		(2,559)	2,442	-
<b>Total comprehensive income attributable to the Australian Government</b>		<b>(19,346)</b>	<b>3,490</b>	<b>(3,123)</b>

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

Budget Variances Commentary	Affected line items and statement
<b>Statement of Comprehensive Income</b>	
<b>Expenses</b>	
The allocated budget for employee benefits was not fully utilised. This discrepancy is due to vacancies in various positions across the organisation.	Employee benefits
GBR Aquarium and associated costs of refurbishing the building have been fully impaired (incorporating capital and work in progress) due to the change in direction of the project resulting in a high probability of the building being demolished for rebuild.	Write-down and impairment of other assets
<b>Own-source revenue</b>	
Agreed deliverables were delayed for the Future Reef Health and Morris Island Restoration Intervention projects, resulting in income postponed to the 2023-24 financial year.	Grants
<b>Other comprehensive income</b>	
The revaluation process led to a \$2.559m decline due to the write-down of assets for the GBR Aquarium impairment, intangible and plant and equipment assets.	Changes in asset revaluation reserve

**Statement of Financial Position**  
as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents	3.1A	29,044	30,675	17,399
Trade and other receivables	3.1B	90,874	56,384	49,238
<b>Total financial assets</b>		<b>119,918</b>	<b>87,059</b>	<b>66,637</b>
<b>Non-financial assets<sup>1</sup></b>				
Buildings	3.2	393	11,828	53,325
Commonwealth Islands	3.2	-	5	5
Leasehold improvements	3.2	50	56	-
Plant and equipment	3.2	1,708	1,556	1,358
Computer software	3.2	309	994	817
Capital works in progress	3.2	2,521	9,489	9,719
Prepayments		3,062	226	-
<b>Total non-financial assets</b>		<b>8,043</b>	<b>24,154</b>	<b>65,224</b>
<b>Total assets</b>		<b>127,961</b>	<b>111,213</b>	<b>131,861</b>
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers		4,563	2,238	2,468
Other payables	3.3A	815	667	437
Permit bonds	3.3B	1,484	1,495	1,495
<b>Total payables</b>		<b>6,862</b>	<b>4,400</b>	<b>4,400</b>
<b>Interest bearing liabilities</b>				
Leases	3.4	1,009	1,890	1,936
<b>Total interest bearing liabilities</b>		<b>1,009</b>	<b>1,890</b>	<b>1,936</b>
<b>Provisions</b>				
Employee provisions	6.1	7,903	7,838	7,838
Provision for Douglas Shoal remediation	3.5A	23,845	25,171	13,122
<b>Total provisions</b>		<b>31,748</b>	<b>33,009</b>	<b>20,960</b>
<b>Total liabilities</b>		<b>39,619</b>	<b>39,299</b>	<b>27,296</b>
<b>Net assets</b>		<b>88,342</b>	<b>71,914</b>	<b>104,565</b>
<b>EQUITY</b>				
Contributed equity		76,509	40,735	76,509
Reserves		2,146	4,705	4,705
Accumulated surplus		9,687	26,474	23,351
<b>Total equity</b>		<b>88,342</b>	<b>71,914</b>	<b>104,565</b>

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

1. Right-of-use assets are included in the line items for Buildings, and Plant and Equipment

Budget Variances Commentary	Affected line items and statement
<b>Statement of Financial Position</b>	
<b>Assets</b>	
Trade and other receivables are 83% more than was originally budgeted primarily due to an increase in unspent appropriation specifically in the capital funding for the GBR Aquarium project, as detailed in Note 5.1 (Appropriations).	Financial Assets - Trade and other receivables
Computer software is less than was originally budgeted. This is due to end of life software.	Non-Financial Assets - Computer software
Work In Progress (WIP) is lower than budgeted due to a delay in the GBR Aquarium project and will be held until these assets are brought into service.	Non-Financial Assets - Works in progress (WIP)
Prepayments are more than budget due to a prepayment for A Crown of Thorns Starfish contract.	Non-Financial Assets - Prepayments
<b>Liabilities</b>	
Suppliers is \$2.1m (85%) more than was originally budgeted due to the timing of the accounts payable payment process.	Payables - Suppliers

## Financials

### Statement of Changes in Equity for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
<b>CONTRIBUTED EQUITY</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		40,735	33,163	40,735
<b>Adjusted opening balance</b>		<b>40,735</b>	<b>33,163</b>	<b>40,735</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriations	5.1A	8,025	4,359	8,025
Departmental capital budget	5.1A	27,749	7,923	27,749
Return of equity - Repealed appropriation		-	(4,710)	-
<b>Total transactions with owners</b>		<b>35,774</b>	<b>7,572</b>	<b>35,774</b>
<b>Closing balance as at 30 June</b>		<b>76,509</b>	<b>40,735</b>	<b>76,509</b>
<b>RETAINED EARNINGS</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		26,474	25,426	26,474
<b>Adjusted opening balance</b>		<b>26,474</b>	<b>25,426</b>	<b>26,474</b>
<b>Comprehensive income</b>				
Surplus for the period		(16,787)	1,048	(3,123)
<b>Total comprehensive income</b>		<b>(16,787)</b>	<b>1,048</b>	<b>(3,123)</b>
<b>Closing balance as at 30 June</b>		<b>9,687</b>	<b>26,474</b>	<b>23,351</b>
<b>ASSET REVALUATION RESERVE</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		4,705	2,263	4,705
<b>Adjusted opening balance</b>		<b>4,705</b>	<b>2,263</b>	<b>4,705</b>
<b>Comprehensive income</b>				
Other comprehensive income	3.2	(2,559)	2,442	-
<b>Total comprehensive income</b>		<b>(2,559)</b>	<b>2,442</b>	<b>-</b>
<b>Closing balance as at 30 June</b>		<b>2,146</b>	<b>4,705</b>	<b>4,705</b>
<b>TOTAL EQUITY</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		71,914	60,852	71,914
<b>Adjusted opening balance</b>		<b>71,914</b>	<b>60,852</b>	<b>71,914</b>
<b>Comprehensive income</b>				
Surplus for the period		(16,787)	1,048	(3,123)
Other comprehensive income	3.2	(2,559)	2,442	-
<b>Total comprehensive income</b>		<b>(19,346)</b>	<b>3,490</b>	<b>(3,123)</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection - Appropriations	5.1A	8,025	4,359	8,025
Departmental capital budget	5.1A	27,749	7,923	27,749
Return of equity - Repealed appropriation		-	(4,710)	-
<b>Total transactions with owners</b>		<b>35,774</b>	<b>7,572</b>	<b>35,774</b>
<b>Closing balance as at 30 June</b>		<b>88,342</b>	<b>71,914</b>	<b>104,565</b>

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

##### Asset revaluation reserve

The impairment of GBR Aquarium has subsequently reduced the asset revaluation reserve.

##### Affected line items and statement

Asset revaluation reserve

**Cash Flow Statement**  
for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
Appropriations		85,533	53,471	91,123
Receipts from Government and industry partners		10,428	9,391	12,304
Sale of goods and rendering of services		873	3,456	406
GST received		4,543	692	-
Receipts from Queensland Government for Field Management Program		19,218	19,218	19,227
Other		138	368	-
<b>Total cash received</b>		<b>120,733</b>	<b>86,596</b>	<b>123,060</b>
<b>Cash used</b>				
Employees		29,249	27,761	35,778
Suppliers		55,997	29,461	64,604
GST paid		37	3,304	-
Interest payments on lease liabilities		(8)	13	34
Payments to Queensland Government for Field Management Program		31,528	27,719	27,323
<b>Total cash used</b>		<b>116,803</b>	<b>88,258</b>	<b>127,739</b>
<b>Net cash from/(used by) operating activities</b>		<b>3,930</b>	<b>(1,662)</b>	<b>(4,679)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Cash used</b>				
Purchase of property, plant and equipment	3.2	4,665	4,954	42,920
<b>Total cash used</b>		<b>4,665</b>	<b>4,954</b>	<b>42,920</b>
<b>Net cash used by investing activities</b>		<b>(4,665)</b>	<b>(4,954)</b>	<b>(42,920)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Cash received</b>				
Contributed equity		697	7,572	35,774
<b>Total cash received</b>		<b>697</b>	<b>7,572</b>	<b>35,774</b>
<b>Cash used</b>				
Principal payments of lease liabilities		1,593	1,581	1,450
<b>Total cash used</b>		<b>1,593</b>	<b>1,581</b>	<b>1,450</b>
<b>Net Cash from Financing activities</b>		<b>(896)</b>	<b>5,991</b>	<b>34,324</b>
<b>Net (decrease) in cash held</b>		<b>(1,631)</b>	<b>(625)</b>	<b>(13,275)</b>
Cash and cash equivalents at the beginning of the reporting period		30,675	31,300	30,674
<b>Cash and cash equivalents at the end of the reporting period</b>	3.1A	<b>29,044</b>	<b>30,675</b>	<b>17,399</b>

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

Budget Variances Commentary	Affected line items and statement
<b>Cash Flow Statement</b>	
<b>Operating activities - Cash Received</b>	
Milestone payment for Future Reef Health and Morris Island Restoration Intervention Funding was delayed and will now be received in 2023-24 financial year.	Receipts from Government and industry partners
<b>Investing activities</b>	
Delays in the GBR Aquarium project resulted in less capital expenditure.	Purchase of property, plant and equipment
<b>Financing activities</b>	
Due to the delay in securing the lease arrangements for the new office accommodation.	Principal payments of lease liabilities



## Financials

### Administered Schedule of Comprehensive Income for the period ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Depreciation and amortisation		20	14	-
<b>Total Expenses</b>		<b>20</b>	<b>14</b>	<b>-</b>
<b>Income</b>				
<b>Revenue</b>				
<b>Non-taxation revenue</b>				
Infringement fines	2.1A	460	113	80
Rent from island properties	2.1B	407	-	381
<b>Total non-taxation revenue</b>		<b>867</b>	<b>113</b>	<b>461</b>
<b>Total revenue</b>		<b>867</b>	<b>113</b>	<b>461</b>
<b>Total income</b>		<b>867</b>	<b>113</b>	<b>461</b>
<b>Net contribution by services</b>		<b>847</b>	<b>99</b>	<b>461</b>
<b>Surplus</b>		<b>847</b>	<b>99</b>	<b>461</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items not subject to subsequent reclassification to net cost of services</b>				
Changes in asset revaluation reserve	4.2	1,410	4,003	-
<b>Total other comprehensive income</b>		<b>1,410</b>	<b>4,003</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>2,257</b>	<b>4,102</b>	<b>461</b>

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

Budget Variances Commentary	Affected line items and statement
<p><b>Statement of Comprehensive Income</b></p> <p><b>Revenue</b> As a result of greater than anticipated compliance activity in the period, the Authority received \$0.38m more than originally budgeted in the infringement fine revenue.</p> <p><b>Other comprehensive income</b> Due to the desktop revaluation the asset revaluation reserve has increased by \$1.41m more than originally budgeted.</p>	<p>Fines</p> <p>Changes in asset valuation reserve</p>

**Administered Schedule of Assets and Liabilities**  
as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000	Original Budget \$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Receivables - CDPP Court ordered fines	4.1	529	565	565
<b>Total financial assets</b>		<u>529</u>	<u>565</u>	<u>565</u>
<b>Non-financial assets</b>				
Island properties	4.2	9,222	7,832	7,831
<b>Total non-financial assets</b>		<u>9,222</u>	<u>7,832</u>	<u>7,831</u>
<b>Total assets administered on behalf of Government</b>		<u>9,751</u>	<u>8,397</u>	<u>8,396</u>
<b>LIABILITIES</b>				
<b>Payables</b>				
CDPP court ordered fines payable to Commonwealth	4.3	529	565	565
<b>Total payables</b>		<u>529</u>	<u>565</u>	<u>565</u>
<b>Total liabilities administered on behalf of Government</b>		<u>529</u>	<u>565</u>	<u>565</u>
<b>Net assets</b>		<u>9,222</u>	<u>7,832</u>	<u>7,831</u>

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

Budget Variances Commentary	Affected line items and statement
<b>Statement of Financial Position</b>	
<b>Assets</b>	
The island properties have increased in value as advised by the independent valuer is due to improved market conditions in the offshore islands markets.	Island properties

## Financials

### Administered Reconciliation Schedule

for the period ended 30 June 2023

	2023 \$'000	2022 \$'000
<b>Opening assets less liabilities as at 1 July</b>	<b>7,832</b>	<b>3,843</b>
<b>Net contribution by services</b>		
Income	867	113
Expenses	(20)	(14)
<b>Transfers (to) the Australian Government:</b>		
Appropriation transfers to Official Public Account		
Transfers to OPA	(867)	(113)
<b>Other comprehensive income</b>		
Administered revaluations taken to reserves	1,410	4,003
<b>Closing assets less liabilities as at 30 June</b>	<b>9,222</b>	<b>7,832</b>

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 2023

	2023 \$'000	2022 \$'000	Original Budget \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Rent from island properties	407	-	381
Infringement notices	460	170	80
<b>Total cash received</b>	<b>867</b>	<b>170</b>	<b>461</b>
<b>Net cash from operating activities</b>	<b>867</b>	<b>170</b>	<b>461</b>
<b>Cash to Official Public Account</b>			
Other	867	170	461
	867	170	461
Cash and cash equivalents at the beginning of the reporting period	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

### Budget Variances Commentary

#### Administered Cash Flow Statement

#### Operating activities

#### Cash received and Cash to Official Public Account

The Authority received cash from the collection of infringement notices that was \$0.38m more than originally budgeted due to a greater number of notices issued.

#### Affected line items and statement

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 Climate Change, Energy, the Environment and Water, and other industry partners, including the Great Barrier Reef Foundation, 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.

The registered office and principal place of business is:

280 Flinders Street  
Townsville QLD 4810

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 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 – including simplified disclosures for Tier 2 Entities under AASB 1060 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:

- Fair value of buildings, plant and equipment – Refer Note 3.2: Non-Financial Assets
- Remaining useful lives of buildings, infrastructure, plant and equipment - Refer Note 3.2: Non-Financial Assets
- Douglas Shoal provision - Refer Note 3.5: Provisions
- Employee entitlement provision – Refer Note 6.1: Employee Provisions

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)

### Budgetary Reporting of Major Variances (AASB1055)

The Budget Variances Commentary provides a comparison between the original budget reported in the Portfolio Budget Statements 2022-23, and the final financial outcome in the 2022-23 financial statements. The original budget provided is not 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.

### Taxation

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

### GBR Aquarium

The lease arrangement for the land is between the Great Barrier Reef Marine Park Authority and Port of Townsville Limited for \$1. This operating lease has been assessed retrospectively under *AASB 16 Leases* at the date of initial application. With no lease payments in the arrangement this results in a lease liability of zero, and accordingly when applying the cost model in the standard, a right of use asset of zero.

### Insurance

The GBRMPA is insured for risks through the Government's insurable managed fund Comcover. This includes insurance cover for the operation of GBR 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 2023.

### 1.1: Expenses

	2023 \$'000	2022 \$'000
<b>1.1A: Employee Benefits</b>		
Wages and salaries	21,790	21,038
Superannuation		
Defined contribution plans	1,087	1,109
Defined benefit plans	2,739	2,595
Leave and other entitlements	2,895	2,500
Separation and redundancies	118	13
Other employee benefits	267	216
Fringe benefit tax	16	15
<b>Total employee benefits</b>	<b>28,912</b>	<b>27,486</b>

#### Accounting Policy

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

### 1.1B: Suppliers

#### Goods and services supplied or rendered

Aircraft and vessel charter costs	1,142	901
Consultants	755	1,175
Contractors	37,933	17,477
Employee related and training	589	516
Employment agency temporary staff	1,561	914
External audit fees	54	52
Internal audit fees	129	70
IT Services	2,828	1,624
Legal fees and other legal	319	220
Library and subscriptions	67	60
Meetings and engagement costs	273	100
Property and minor equipment	935	342
Reef Aquarium general expenses	51	632
Telephone and communications	1,170	946
Travel	2,566	1,357
Utilities	626	494
Other general expenses	1,523	804
<b>Total goods and services supplied or rendered</b>	<b>52,521</b>	<b>27,684</b>

Goods supplied	550	331
Services rendered	51,971	27,353
<b>Total goods and services supplied or rendered</b>	<b>52,521</b>	<b>27,684</b>

#### Other Suppliers

Operating lease rentals	3	63
Workers compensation premiums	97	113
<b>Total other suppliers</b>	<b>100</b>	<b>176</b>
<b>Total suppliers</b>	<b>52,621</b>	<b>27,860</b>

The GBRMPA had no short-term lease commitments as at 30 June 2023.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C, 3.2 and 3.4.

### 1.1C: Finance Costs

Interest on lease liabilities	(7)	13
<b>Total finance costs</b>	<b>(7)</b>	<b>13</b>

#### Accounting Policy

All borrowing costs are expensed as incurred.

### 1.1D: Write-down and impairment of other assets

Impairment of property, plant and equipment	16,979	-
Impairment recognised in asset revaluation	2,559	-
Other	65	-
<b>Total write-down and impairment of other assets</b>	<b>19,603</b>	<b>-</b>

## 1.2 Own-Source Revenue and Gains

	2023 \$'000	2022 \$'000
<b>Own-Source Revenue</b>		
<b>1.2A: Revenue from contracts with customers</b>		
Sale of goods <sup>1</sup>	4	1
Rendering of services <sup>1</sup>	40	34
<b>Total revenue from contracts with customers</b>	<b>44</b>	<b>35</b>

1. The GBRMPA's revenue from contracts with customers relates to point in time sales of scrap metal and Reef Education services.

### Accounting Policy

Revenue is recognised either at a point in time for services rendered or over time in accordance to contractual milestones, when (or as) the GBRMPA satisfies performance obligations by transferring the promised goods or services to its customers.

The GBRMPA recognises contract liabilities for consideration received in respect of performance obligations paid for up-front and reports these amounts as contractual liabilities in the statement of financial position. Similarly, if the GBRMPA satisfies a performance obligation before it receives the consideration, the GBRMPA recognises either a contractual asset or a receivable in its statement of financial position, depending on whether something other than the passage of time is required before the consideration is due.

The transaction price is the total amount of consideration to which the GBRMPA expects to be entitled to in exchange for transferring of contracted goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts or both.

Receivables for services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

### 1.2B: Grants received from Government and Industry Partners

Crown of Thorns Starfish Control <sup>2</sup>	227	6,791
Curtis Island Offsets Program <sup>1</sup>	1,866	1,720
Reef 2050 Plan Implementation <sup>1</sup>	640	-
Future Coral Bleaching and Reef Health Assessment <sup>1</sup>	475	-
Great Barrier Reef Green Turtle Research Program <sup>1</sup>	3,410	500
Reef Islands Restoration <sup>1</sup>	2,500	-
Strengthening Sea Country Relationship <sup>1</sup>	1,310	380
<b>Total grants received from Government and Industry Partners</b>	<b>10,428</b>	<b>9,391</b>

- Funding received directly from the Department of Climate Change, Energy, the Environment and Water.
- Funding received directly from the Great Barrier Reef Foundation.

### 1.2C: Other revenue

Other revenue	59	31
Sale of assets	26	3
Resources received free of charge - external audit services	54	52
<b>Total other revenue</b>	<b>139</b>	<b>86</b>

### 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.

### 1.2D: Revenue from Government

Appropriations		
Departmental appropriation		64,987
Field management program	5.2	18,990
<b>Total revenue from Government</b>		<b>83,977</b>
		39,386
		19,428
		58,814

### 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.

## 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

	2023 \$'000	2022 \$'000
<b>REVENUE</b>		
<b>Non-Taxation Revenue</b>		
<b>2.1A: Fees and fines</b>		
Infringement notices	460	113
<b>Total fees and fines</b>	<b>460</b>	<b>113</b>
<b>2.1B: Rental income</b>		
Commonwealth islands operating leases	407	-
<b>Total rental income</b>	<b>407</b>	<b>-</b>

#### Operating Leases

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.

The GBRMPA manages the risk associated with any rights it retains in the underlying assets through a regime of activities not limited to; general maintenance programs, regular inspections, environmental management plans, historic precinct management plans, operations committees, a bank guarantees, tenant insurance requirements, and public liability insurance.

Due to the impacts of COVID 19 on the tourism industry the Government waived the lease payments from the 23/3/2020 to 30/06/2022, and subsequently the GBRMPA received no lease payments in 2021-22.

<b>Maturity analysis of operating lease income receivables:</b>	2023 \$'000	2022 \$'000
Within 1 year	395	379
One to two years	409	395
Two to three years	252	409
Three to four years	137	252
Four to five years	143	137
More than 5 years	141	283
<b>Total undiscounted lease payments receivable</b>	<b>1,477</b>	<b>1,855</b>

The above lease disclosures should be read in conjunction with the accompanying note 4.2.

#### 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. Due to the impacts of COVID 19 on the tourism industry this charge has been waived by the Government until 30 June 2023. 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	2023 \$'000	2022 \$'000
<b>3.1A: Cash and cash equivalents</b>			
Field Management special account - cash at bank	5.2	24,785	26,963
Field Management special account - cash held in OPA	5.2	3,795	3,308
Cash on Hand or on deposit		464	404
<b>Total cash and cash equivalents</b>		<b>29,044</b>	<b>30,675</b>

#### Accounting Policy

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

- a) cash on hand;
- b) cash held in special accounts; and
- c) bank accounts.

#### 3.1B: Trade and other receivables

##### Goods and services receivables

Goods and services

146 112

##### Total goods and services receivables

146 112

##### Appropriations receivable

Appropriations receivable

5.1B 89,531 56,011

##### Total appropriations receivable

89,531 56,011

##### Other Receivables

GST receivable from the Australian Taxation Office

1,244 315

Other

(47) (54)

##### Total other receivables

1,197 261

##### Total trade and other receivables (gross)

90,874 56,384

##### Total trade and other receivables (net)

90,874 56,384

Credit terms for goods and services were within 20 days (2022: 20 days).

#### Accounting Policy

##### Financial assets

Trade receivables, appropriations receivable, 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**

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

	Buildings \$'000	Leasehold Improvements \$'000	Commonwealth Islands	Work in Progress \$'000	Plant & Equipment \$'000	Computer Software \$'000	Total \$'000
<b>As at 1 July 2022</b>							
Gross book value	39,845	79	5	9,489	3,604	3,408	56,430
Accumulated depreciation, amortisation and impairment	(28,018)	(23)	-	-	(2,048)	(2,414)	(32,503)
<b>Total as at 1 July 2022</b>	<b>11,827</b>	<b>56</b>	<b>5</b>	<b>9,489</b>	<b>1,556</b>	<b>994</b>	<b>23,927</b>
<b>Additions</b>							
Purchase or internally developed	969	-	-	1,379	2,045	28	4,421
Right-of-use assets	-	-	-	-	191	-	191
Work in progress	8,347	-	-	(8,347)	-	-	-
Revaluations recognised in other comprehensive income	47	5	-	-	230	-	282
Impairments recognised in the profit or loss	(16,229)	-	-	-	(750)	-	(16,979)
Impairments recognised in other comprehensive income	(2,365)	2	(5)	-	22	(213)	(2,559)
Recognition of accumulated depreciation on revaluation in other comprehensive income	(47)	(5)	-	-	(230)	-	(282)
Disposals	-	-	-	-	(65)	-	(65)
Depreciation and amortisation	(820)	(8)	-	-	(1,034)	(500)	(2,362)
Depreciation on right-of-use assets	(1,336)	-	-	-	(257)	-	(1,593)
<b>Total as at 30 June 2023</b>	<b>393</b>	<b>50</b>	<b>-</b>	<b>2,521</b>	<b>1,708</b>	<b>309</b>	<b>4,981</b>
<b>Total as at 30 June 2023 represented by</b>							
Gross book value	30,614	86	-	2,521	5,342	3,223	41,786
Accumulated depreciation, amortisation and impairment	(30,221)	(36)	-	-	(3,634)	(2,914)	(36,805)
<b>Total as at 30 June 2023</b>	<b>393</b>	<b>50</b>	<b>-</b>	<b>2,521</b>	<b>1,708</b>	<b>309</b>	<b>4,981</b>
Carrying amount of right-of-use assets	393	-	-	-	633	-	1,026

In the period from the financial years 2019/20 to 2021/22 the Reef Authority received funding to address critical safety works and refurbish the existing GBR Aquarium. In November 2022, the Reef Authority concluded the need to explore further options to progress the GBR Aquarium transformation project to maximise the outcome for stakeholders. This incorporated various funding options to deliver the preferred outcome of a rebuild of the facility. These funding options are currently being explored, however there it has been agreed that there is a high probability that the existing building will be demolished for rebuild, therefore the building and associated works have been impaired in the 2022/23 financial year.

**Contractual commitments for the acquisition of property, plant and equipment and intangible assets**

As at 30 June 2023, the GBRMPA had contractual commitments for asset acquisitions of \$5.926m (2022: \$7.340m).

### 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.

#### Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

In accordance with AASB 16 the GBRMPA adjusts any additional ROU assets on initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition.

#### Revaluations

Following initial recognition at cost, property plant and equipment (excluding ROU assets) are carried at fair value. 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 is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluations decrements for a class of assets are 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 restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its 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:

	2023	2022
Buildings	5 - 50 years	5 - 50 years
Leasehold improvements	Lease Term	Lease term
Plant and equipment	3 to 20 years	3 to 20 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

#### Impairment

All assets were assessed for impairment at 30 June 2023. Where indicators 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.



## Financials

### 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 (2022: 3 to 10 years).

All software assets were assessed for indications of impairment as at 30 June 2023.

### 3.3 Payables

	Notes	2023 \$'000	2022 \$'000
<b>3.3A: Other payables</b>			
Wages and salaries		804	437
Amounts owed to Commonwealth		11	230
<b>Total other payables</b>		<b>815</b>	<b>667</b>
<b>3.3B: Permit bonds</b>			
Cash Bonds held on behalf of Permit Holders		1,484	1,495
<b>Total permit bonds</b>		<b>1,484</b>	<b>1,495</b>

#### Accounting Policy

The GBRMPA holds cash bonds for tourism permittees on the Great Barrier Reef Marine Park to mitigate against the risk of access damage.

### 3.4 Leases

#### 3.4: Leases

Lease liabilities		1,009	1,890
<b>Total leases</b>		<b>1,009</b>	<b>1,890</b>

Total cash outflow for leases for the year ended 30 June 2023 was \$1.593m (2022: \$1.581m).

#### **Maturity analysis - contractual undiscounted cash flows**

Within 1 year		660	1,477
Between 1 to 5 years		403	385
<b>Total leases</b>		<b>1,063</b>	<b>1,862</b>

The GBRMPA in its capacity as lessee, has lease commitments for office accommodation (including options), vehicles, and photocopiers.

#### Accounting Policy

For all new contracts entered into, the GBRMPA considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

### 3.5 Provisions

	Notes	2023 \$'000	2022 \$'000
<b>3.5A Provision for Douglas Shoal Remediation<sup>1</sup></b>			
Balance carried forward from previous period		25,171	26,391
Additional provisions made		-	-
Payments for remediation		(1,762)	(1,012)
Discounting of provision		437	(208)
<b>Total provision for Douglas Shoal Remediation</b>		<b>23,845</b>	<b>25,171</b>

1. 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 \$35.000m with payment made in October 2016.

In 2020-21, The program is scheduled for completion in 2023-24.

## 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 included are consistent with those applied for departmental reporting.

### 4.1 Administered - Financial Assets

	2023 \$'000	2022 \$'000
<b>4.1: Other receivables</b>		
Receivables - CDPP Court ordered fines	529	565
<b>Total other receivables</b>	<b>529</b>	<b>565</b>

#### 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

#### 4.2: Reconciliation of the Opening and Closing Balances of Commonwealth Island Properties

Reconciliation of the opening and closing balances of Commonwealth Island Properties that are subject to operating leases for 2023

	Island Properties <sup>1</sup> \$'000	Total \$'000
<b>As at 1 July 2022</b>		
Gross book value	7,832	7,832
<b>Total as at 1 July 2022</b>	<b>7,832</b>	<b>7,832</b>
Depreciation	(20)	(20)
Revaluations and impairments recognised in other comprehensive income	1,410	1,410
<b>Total as at 30 June 2023</b>	<b>9,222</b>	<b>9,222</b>
<b>Total as at 30 June 2023 represented by</b>		
Gross book value	9,222	9,222
<b>Total as at 30 June 2023</b>	<b>9,222</b>	<b>9,222</b>

The GBRMPA is the custodian of 22 Island properties on behalf of the Commonwealth, with 19 having only a nominal value.

While the current operating environment presented indicators of impairment, no material impairment was required.

The Island properties are not expected to be sold or disposed of within the next 12 months.

#### Revaluations of non-financial assets

In 2020-21, the GBRMPA contracted Jones Lang LaSalle Incorporated (JLL) for a period of 5 years for valuation services. For Commonwealth Island properties, a full assessment of the highest and best use of each of the GBRMPAs 22 Commonwealth Island properties was conducted, with Dent Island, Low Isles, and Lady Elliot, given market valuations based on their land and buildings, and a further 19 island properties given a nominal value of \$1. The overall fair value assessment resulted in an increase of \$2.78m to the gross book value due to the change in approach from income based to a market assessment.

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 (2022: Nil).

1. Island properties includes land and buildings.

#### 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 2023-24, and desktop valuations are conducted in between. The GBRMPA Commonwealth Heritage Listed Places and Properties Heritage Strategy 2022-25, can be found at: <http://hdl.handle.net/11017/3369>.

### 4.3 Administered - Payables

	2023 \$'000	2022 \$'000
<b>4.3: Suppliers</b>		
CDPP court ordered fines payable to the Commonwealth	529	565
<b>Total suppliers</b>	<b>529</b>	<b>565</b>

Settlement was usually made within 30 days (2022: 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 2023	Annual Appropriation <sup>1</sup> \$'000	Adjustments to Appropriation <sup>2</sup> \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance <sup>3</sup> \$'000
<b>Departmental</b>					
Ordinary annual services	83,977	8,762	92,739	94,235	(1,496)
Capital Budget <sup>4</sup>	27,749	-	27,749	693	27,056
Other services	-	-	-	-	-
Equity injections	8,025	-	8,025	4	8,021
<b>Total departmental</b>	<b>119,751</b>	<b>8,762</b>	<b>128,513</b>	<b>94,932</b>	<b>33,581</b>

**Notes**

1. In 2022-23, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2022-23, adjustments are for section 74 of the PGPA Act.
3. In 2022-23, there is a material difference primarily due to the supplier underspends relating to capital for the GBR Aquarium.
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.

Annual Appropriations for 2022	Annual Appropriation <sup>1</sup> \$'000	Adjustments to Appropriation <sup>2</sup> \$'000	Total appropriation \$'000	Appropriation applied in 2022 (current and prior years) \$'000	Variance <sup>3</sup> \$'000
<b>Departmental</b>					
Ordinary annual services	58,814	8,281	67,095	73,530	(6,435)
Capital Budget <sup>4</sup>	7,923	-	7,923	196	7,727
Other services	-	-	-	-	-
Equity injections	4,359	-	4,359	339	4,020
<b>Total departmental</b>	<b>71,096</b>	<b>8,281</b>	<b>79,377</b>	<b>74,065</b>	<b>5,312</b>

**Notes**

1. In 2021-22, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2021-22, adjustments are for section 74 of the PGPA Act.
3. In 2021-22, there is a material difference primarily due to the supplier underspends as per the Statement of Comprehensive Income Budget Variance Commentary, and the variance in Buildings in the Statement of Financial Position Budget Variance Commentary.
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')

	2023 \$'000	2022 \$'000
<b>Departmental</b>		
Appropriation Act (No. 1) 2020-2021	-	22,120
Appropriation Act (No. 2) 2020-2021	3,688	3,688
Supply Act (No. 2) 2020-2021	3,458	3,458
Appropriation Act (No. 1) 2021-2022	400	14,207
Appropriation Act (No. 2) 2021-2022	564	4,212
Appropriation Act (No. 3) 2021-2022	7,168	8,326
Appropriation Act (No. 1) 2022-2023	11,562	-
Appropriation Act (No. 2) 2022-2023	3,344	-
Appropriation Act (No. 3) 2022-2023	54,667	-
Appropriation Act (No. 4) 2022-2023	4,681	-
Cash on Hand or on deposit	464	404
<b>Total departmental</b>	<b>89,996</b>	<b>56,415</b>

## Financials

### 5.2 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	
		\$ 2023	\$ 2022
<b>Balance brought forward from previous period</b>		30,220,771	30,870,298
<b>Increases</b>			
Payments received from Queensland Government		19,218,069	19,218,069
Government appropriation <sup>1</sup>		18,990,069	19,428,069
Curtis Islands Offsets revenue <sup>2</sup>		1,866,156	1,720,416
Receipts from external parties		1,499	2,633
<b>Total increases</b>		40,075,793	40,369,187
<b>Available for payments</b>		70,296,564	71,239,485
<b>Decreases</b>			
Payments made to Queensland Government for Field Management Program		27,628,846	27,718,536
Further payments made to Queensland Government <sup>4</sup>		1,134,324	1,895,571
Payments made to employees and suppliers		8,844,294	8,177,755
Capital expenditure		12,089	5,245
Curtis Islands Offset payments made to employees and suppliers <sup>3</sup>		2,428,992	2,209,514
Douglas Shoal remediation payments made to employees and suppliers <sup>5</sup>		1,762,630	1,012,093
<b>Total decreases</b>		41,811,175	41,018,714
<b>Total balance carried to the next period</b>		28,485,389	30,220,771
<b>Balance represented by:</b>			
Cash on deposit		(94,416)	(50,075)
Cash held in the Official Public Account	3.1A	3,795,013	3,307,922
Cash held in the GBRMPA bank account	3.1A	24,784,792	26,962,923

#### Notes

1. Includes \$18.99m from Appropriation Act (No. 1) 2022-23.
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 vessels, patrol staffing, traditional owner advice and maintenance of infrastructure.

#### 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.

### 5.3 Regulatory Charging Summary

	2023	2022
	\$'000	\$'000
<b>Expenses</b>		
Departmental	2,636	2,193
<b>Total expenses</b>	<b>2,636</b>	<b>2,193</b>
<b>Amounts applied</b>		
Own source revenue	-	-
<b>Total amounts applied</b>	<b>-</b>	<b>-</b>

#### Cost recovered activities

Managing the Permission System under the *Great Barrier Reef Marine Park Act 1975*.

The Cost Recovery Implementation Statement is currently under review, the 2018/19 version is available at: <http://hdl.handle.net/11017/3167>

Permit charges have been waived throughout the period due to the impact of COVID19, although regulatory activities in managing existing permits have been incurred. Charges will recommence in the 2023-24 financial year.

### 5.4 Net Cash Appropriation Arrangements

	2023	2022
	\$'000	\$'000
<b>Total comprehensive income excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on right-of-use assets, and principal repayments on leased assets</b>	<b>14,789</b>	<b>(791)</b>
Plus: depreciation/amortisation expenses	2,362	1,972
Plus: depreciation right-of-use-assets	1,593	1,448
Less: principal payments - leased assets	<b>(1,959)</b>	<b>(1,581)</b>
<b>Total comprehensive income - as per the Statement of Comprehensive Income</b>	<b>(16,785)</b>	<b>1,048</b>

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.

The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact on implementation of AASB 16 Leases, it does not directly reflect a change in appropriation arrangements.



**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**

	2023 \$'000	2022 \$'000
<b>6.1: Employee Provisions</b>		
Leave	7,884	7,797
Other	19	41
<b>Total employee provisions</b>	<b>7,903</b>	<b>7,838</b>

**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.

Separation and Redundancy  
 Provision is made for separation and redundancy benefit payments. The GBRMPA recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

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 schemes 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:

<b>Board (Great Barrier Reef Marine Park Authority Act 1975)</b>	<b>Period as KMP</b>
Dr Ian Poiner - Chairman - appointed under s10(2)	1/7/22 - 30/6/23
Mr Joshua Thomas - Member - appointed under s10(6)	1/7/22 - 30/6/23
Ms Emma Johnston - Member - appointed under s10(6)	1/7/22 - 30/6/23
Ms Wendy Morris - Member - appointed under s10(6B)	1/7/22 - 30/6/23
Mr Duane Fraser - Member - appointed under s10(2)	1/7/22 - 30/6/23
Ms Robyn Sefton - Member - appointed under s10(2)	1/7/22 - 30/6/23
Mr Mark Cridland - Member - appointed under s10(2-4)	1/7/22 - 30/6/23

<b>Executive Management Group (Public Governance, Performance and Accountability Act 2013)</b>	<b>Period as KMP</b>
Mr Joshua Thomas - Accountable Authority	1/7/22 - 30/6/23
Ms Margaret Johnson - General Manager Strategic Policy and Partnerships	1/7/22 - 30/6/23
Mrs Jameelie Fletcher - Chief Operating Officer	1/7/22 - 30/6/23
Mr Richard Quincey - General Manager Reef Protection	1/7/22 - 30/6/23
Mr Ian Walker - General Manager Major Projects	4/7/22 - 30/6/23

Mr Mark Cridland was not remunerated by GBRMPA, as the Director General of the Queensland Department of Resources, his position on the board was held as a Queensland Government representative. Mr Cridland's Queensland Government position has no controlling interest in the Joint Field Management partnership that the GBRMPA maintains with the Department of Environment and Science.

	2023	2022
	\$	\$
Short-term employee benefits	1,580,742	1,357,409
Post-term employee benefits	232,729	173,739
Other long-term employee benefits	47,811	40,564
<b>Total key management personnel remuneration benefits</b>	<b>1,861,282</b>	<b>1,571,712</b>

The total number of key management personnel that are included in the above table is 10 individuals (2022: 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 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 2022-23, no loans were made to key management personnel or key management personnel-related entities (2021-22: Nil).

### Other Transactions with Key Management Personnel or Key Management Personnel-Related Entities

In 2022-23, no other transactions were made to key management personnel or key management personnel-related entities (2021-22: Nil).

**Managing Uncertainties** This section analyses how the Great Barrier Reef Marine Park Authority manages financial risks within its operating environment.

**7.1 Contingent Assets and Liabilities**

**Contingent Assets**

The GBRMPA has no Contingent Assets or Liabilities for the 2022-23 financial year (2021-22: Nil)

**7.1B Administered - Contingent Assets and Liabilities**

**Contingent Assets and Liabilities**

The GBRMPA has no Contingent assets or Liabilities for the 2022-23 financial year (2021-22: Nil)

**7.2 Financial Instruments**

	2023	2022
	\$'000	\$'000
<b>7.2: Categories of Financial Instruments</b>		
<b>Financial assets at amortised cost</b>		
Cash and cash equivalents	29,044	30,675
Receivables for goods and services	146	112
Other receivables	(47)	(54)
<b>Total financial asset at amortised cost</b>	<b>29,143</b>	<b>30,733</b>
<b>Total financial assets</b>	<b>29,143</b>	<b>30,733</b>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Trade Creditors	4,563	2,238
Other	815	667
<b>Total financial liabilities measured at amortised cost</b>	<b>5,378</b>	<b>2,905</b>
<b>Total financial liabilities</b>	<b>5,378</b>	<b>2,905</b>

The GBRMPA did not incur a net gain or a net loss on financial assets or financial liabilities.

## Accounting Policy

### Financial Assets

In accordance with AASB 9 Financial Instruments, 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.

### 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

	2023	2022
	\$'000	\$'000
<b>7.3: Categories of Financial Instruments</b>		
<b>Financial assets at amortised cost</b>		
Receivables - CDPP Court ordered fines	529	565
<b>Total financial assets at amortised cost</b>	<b>529</b>	<b>565</b>
<b>Total financial assets</b>	<b>529</b>	<b>565</b>

The GBRMPA did not incur a net gain or a net loss on financial assets or financial liabilities.

## Financials

### 7.4 Fair Value Measurements

#### 7.4: Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2023 \$'000	2022 \$'000
<b>Non-financial assets</b>		
Buildings - Level 3	393	11,827
Commonwealth islands	-	5
Leasehold improvements - Level 3	50	56
Plant and equipment - Level 2	1,599	1,499
Plant and equipment - Level 3	109	57
Computer software - Level 3	309	994
<b>Total non-financial assets</b>	<b>2,460</b>	<b>14,438</b>
<b>Total fair value measurements of assets in the Statement of Financial Position</b>	<b>2,460</b>	<b>14,438</b>
<b>Liabilities not measured at fair value in the Statement of Financial Position</b>		
Payables	6,862	4,400
Interest bearing liabilities	1,009	1,890
Provisions	31,748	33,009
<b>Total liabilities</b>	<b>39,619</b>	<b>39,299</b>

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 Jones Lang LaSalle Incorporated (JLL) and relied on valuation models provided by JLL. A comprehensive assessment of fair value was undertaken across all major offices in 2021. JLL 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 3.2, 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.

#### Accounting Policy

The GBRMPA deems transfers between levels of the fair value hierarchy to have occurred at 30 June 2023.

### 7.5 Administered - Fair Value Measurements

#### 7.5: Administered Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2023 \$'000	2022 \$'000
<b>Non-financial assets</b>		
Land & Buildings - Level 3	8,379	6,988
Buildings - Level 2	843	844
<b>Total non-financial assets</b>	<b>9,222</b>	<b>7,832</b>
<b>Total fair value measurements of assets in the statement of financial position</b>	<b>9,222</b>	<b>7,832</b>
<b>Liabilities not measured at fair value in the statement of financial position</b>		
Payables	529	565
<b>Total liabilities</b>	<b>529</b>	<b>565</b>

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 Jones Lang LaSalle Incorporated (JLL) and relied on valuation models provided by JLL. A comprehensive assessment of fair value was undertaken across all administered assets in 2022-23. JLL 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 4.2, 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

#### 8.1: Aggregate Assets and Liabilities

	2023 \$'000	2022 \$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	29,044	30,675
Trade and other receivables	90,874	56,384
Prepayments	3,062	226
<b>Total no more than 12 months</b>	<b>122,980</b>	<b>87,285</b>
<b>More than 12 months</b>		
Buildings	393	11,827
Commonwealth Islands	-	5
Leasehold improvements	50	56
Plant and Equipment	1,708	1,556
Computer software	309	994
Work in progress	2,521	9,489
<b>Total more than 12 months</b>	<b>4,981</b>	<b>23,927</b>
<b>Total assets</b>	<b>127,961</b>	<b>111,212</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Suppliers	4,563	2,238
Other payables	815	667
Permit bonds	1,484	1,495
Leases	348	1,466
Employee Provisions	7,252	7,100
Provision for Douglas Shoal Remediation	23,845	13,065
<b>Total no more than 12 months</b>	<b>38,307</b>	<b>26,031</b>
<b>More than 12 months</b>		
Leases	660	424
Employee Provisions	651	738
Provision for Douglas Shoal Remediation	-	12,106
<b>Total more than 12 months</b>	<b>1,311</b>	<b>13,268</b>
<b>Total liabilities</b>	<b>39,618</b>	<b>39,299</b>

### 8.1B Administered - Aggregate Assets and Liabilities

#### 8.1B: Aggregate Assets and Liabilities

	2023 \$'000	2022 \$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Trade and other receivables	529	565
<b>Total no more than 12 months</b>	<b>529</b>	<b>565</b>
<b>More than 12 months</b>		
Commonwealth Islands	9,222	7,832
<b>Total more than 12 months</b>	<b>9,222</b>	<b>7,832</b>
<b>Total assets</b>	<b>9,751</b>	<b>8,397</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Other payables	529	565
<b>Total liabilities</b>	<b>529</b>	<b>565</b>



## Financials





PART 6  
**APPENDICES**



## Appendices

# Appendix A: Agency resource statement and resources for outcomes

## Entity resource statement 2022–23

	Actual available appropriation for 2022–23 \$'000	Payments made 2022–23 \$'000	Balance remaining 2022–23 \$'000
	(a)	(b)	(a) – (b)
<b>Departmental</b>			
Annual appropriations - ordinary annual services <sup>1</sup>	128,780	80,686	48,094
Annual appropriations - other services - non- operating <sup>2</sup>	31,929	-	31,929
<b>Total departmental annual appropriations</b>	<b>160,709</b>	<b>80,686</b>	<b>80,023</b>
Departmental special appropriations <sup>3</sup>	18,991	18,991	-
<b>Total special appropriations</b>	<b>18,991</b>	<b>18,991</b>	<b>-</b>
Special accounts <sup>3</sup>	51,306	23,340	27,966
<b>Total special accounts</b>	<b>51,306</b>	<b>23,340</b>	<b>27,966</b>
<i>less departmental appropriations drawn from annual/special</i>	18,991		-
<i>appropriations and credited to special accounts</i>		18,991	
<b>Total departmental resourcing</b>	<b>212,015</b>	<b>104,026</b>	<b>107,989</b>

<sup>1</sup> Appropriation Act (No. 1) 20xx-xx and Appropriation Act (No. 3) 2022–23 [and Appropriation Act (No. 5) 20xx-xx if necessary]. This may also include prior-year departmental appropriation and section 74 external revenue.

<sup>2</sup> Appropriation Act (No. 2) 2022–23 and Appropriation Act (No. 4) 2022–23 [and Appropriation Act (No. 6) 2022–23 if necessary].

<sup>3</sup> Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.

<sup>4</sup> Departmental capital budgets are not separately identified in Appropriation Bill (No.1, 3, 5) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

<sup>5</sup> Estimated External Revenue receipts under section 74 of the PGPA Act.

## Expenses by outcomes

Outcome 1	Budget*	Actual expenses	Variation
	2022–23 \$'000	2022–23 \$'000	2022–23 \$'000
	(a)	(b)	(a) – (b)
<b>Program 1.1:</b>			
Departmental expenses			
Departmental appropriation	75,753	84,285	(8,532)
s74 External revenue <sup>1</sup>			
Special appropriations			
Special accounts	40,161	42,331	(2,170)
Expenses not requiring appropriation in the budget year <sup>2</sup>	3,177	3,975	(798)
<b>Departmental total</b>	<b>119,091</b>	<b>130,591</b>	<b>(11,500)</b>
<b>Total expenses for Program 1.1</b>	<b>119,091</b>	<b>130,591</b>	<b>(11,500)</b>
<b>Total expenses for Outcome 1</b>			
	2022–23	2021–22	
<b>Average staffing level (number)</b>	<b>255</b>	<b>243</b>	

\* Full-year budget, including any subsequent adjustment made to the 2022–23 budget at Additional Estimates.

<sup>1</sup> Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

<sup>2</sup> Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.

## Appendix B: Staffing overview

Table 13: Australian Public Service Act Ongoing Employees Current Report Period (2022–23)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	2	0	2	2	0	2	0	0	0	0	0	0	0	0	0	4
EL 2	7	0	7	8	0	8	0	0	0	0	0	0	0	0	0	15
EL 1	15	0	15	30	2	32	0	0	0	0	0	0	0	0	0	47
APS 6	34	0	34	33	9	42	0	0	0	0	0	0	0	0	0	76
APS 5	9	0	9	20	3	23	0	0	0	0	0	0	0	0	0	32
APS 4	4	0	4	16	3	19	0	0	0	0	0	0	0	0	0	23
APS 3	1	0	1	8	1	9	0	0	0	0	0	0	0	0	0	10
APS 2	0	0	0	0	2	2	0	0	0	0	0	0	0	0	0	2
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>72</b>	<b>0</b>	<b>72</b>	<b>117</b>	<b>20</b>	<b>137</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209</b>

Table 14: Australian Public Service Act Non-Ongoing Employees Current Report Period (2022–23)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
CEO	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
EL 1	5	0	5	1	0	1	0	0	0	0	0	0	0	0	0	6
APS 6	10	0	10	8	3	11	0	0	0	0	0	0	0	0	0	21
APS 5	0	0	0	5	1	6	0	0	0	0	0	0	0	0	0	6
APS 4	2	0	2	5	1	6	0	0	0	0	0	0	0	0	0	8
APS 3	0	0	0	2	1	3	0	0	0	0	0	0	0	0	0	3
APS 2	0	0	0	0	2	2	0	0	0	0	0	0	0	0	0	2
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>19</b>	<b>0</b>	<b>19</b>	<b>22</b>	<b>8</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49</b>

Table 15: Ongoing employee overview, 30 June 2022

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	1	0	1
APS2	1	2	0	0	3
APS3	9	1	1	0	11
APS4	15	4	4	0	23
APS5	18	2	14	0	34
APS6	39	8	32	0	79
EL1	23	3	18	0	44
EL2	6	0	6	0	12
SES1	2	0	1	0	3
CEO	0	0	0	0	0
<b>Total</b>	<b>113</b>	<b>20</b>	<b>77</b>	<b>0</b>	<b>210</b>



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Table 16: Non-ongoing employee overview, 30 June 2022

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	0	0	0
APS2	1	1	0	0	2
APS3	3	0	1	0	4
APS4	3	1	0	0	4
APS5	5	1	3	0	9
APS6	12	3	6	2	23
EL1	3	0	1	0	4
EL2	0	0	0	0	0
SES1	0	0	0	0	0
CEO	0	0	1	0	1
<b>Total</b>	<b>27</b>	<b>6</b>	<b>12</b>	<b>2</b>	<b>47</b>

Table 17: Salary ranges by classification

	Minimum Salary	Maximum Salary
CEO	\$379,103	\$379,103
SES 3	-	-
SES 2	-	-
SES 1	\$161,385	\$232,303
EL 2	\$127,284	\$159,765
EL 1	\$108,681	\$138,270
APS 6	\$86,931	\$100,534
APS 5	\$78,806	\$86,476
APS 4	\$70,941	\$78,223
APS 3	\$63,942	\$70,078
APS 2	\$56,484	\$63,491
APS 1	\$48,862	\$56,259
<b>Minimum/Maximum range</b>	<b>\$48,862</b>	<b>\$379,103</b>

Table 18: Australian Public Service Act Employment type by location Current Report Period (2022–23)

	Ongoing	Non-Ongoing	Total
Qld	205	47	252
ACT	4	2	6
Total	209	49	258

## Appendix C: Advertising and marketing

During 2022–23, the Reef Authority conducted the below advertising campaigns. Further information on those advertising campaigns is available at <https://www.gbrmpa.gov.au> 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. The Reef Authority undertakes advertising to support its operational program, including encouraging compliance with Marine Park zoning and to support education and awareness obligations under the Act. Details on the costs of media advertising and organisations used in 2022–23 are outlined in Table 24.

Table 19: Advertising campaigns run during 2022–23

Reef Authority	Amount 2022–23
Zoning education (compliance campaigns)	\$648, 836.45
Education campaign – Safe whale watching practices and distances	\$6,915.55
Love the Reef campaign	\$218,855.92
Eco Challenge	\$7,268.58
Recruitment	\$7,956.7
Webinar Promotion	\$2,029.31
Winning Moves – Townsville Monopoly Game	\$10,000
Townsville Enterprise Limited - ‘Unlock the North’ prospectus	\$2,900
JWS Research – community market research	\$183,105

# 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 in the FOI Act. Under the FOI Act, to request access to information an application must:

- be made in writing
- state that the request is an application for the purposes of the FOI Act
- provide enough information about the document(s) for a responsible officer of the agency to identify them
- provide an address in Australia where notices under the FOI Act may be sent to the applicant.

FOI 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, requests can be lodged via email to [FOI@gbrmpa.gov.au](mailto:FOI@gbrmpa.gov.au) or delivered to the Reef Authority's Townsville office at Northtown, 280 Flinders Street, Townsville, Queensland, 4810.

If the applicant decides to proceed with a request, a charge may be payable for the time spent searching for, retrieving and preparing the documents, and making decisions. If the Reef Authority decides that a processing charge is applicable, the applicant will be

notified and can contest the charge. If any difficulty arises in identifying a document or providing access in the form requested, an officer of the agency will contact the applicant. In consultation with the applicant, documents will be made available by mail to the address specified by the applicant or at the official FOI access point.

The authorised decision-makers for requests made under the FOI Act for the agency are the Chief Executive Officer, general managers, director of legal services and senior legal officers. Documents released under the FOI Act are listed on the agency's disclosure log, located at <https://www2.gbrmpa.gov.au/about-us/corporate-information/freedom-information-requests>. This does not include those documents excepted under section 11C of the FOI Act.

## Freedom of information operations

During 2022–23, the Reef Authority received six requests for access to documents under the FOI Act. One further request was carried over from the previous financial year; it was processed within the statutory timeframe and documents were released in part. Of the requests received in 2022–23, exemption in full was decided in one case, partial access to documents was granted in four cases and the final request was refused on the basis that no documents existed. All six requests were processed within statutory timeframes.

# Appendix E: Ecologically sustainable development and environmental performance

Section 516A of the EPBC Act requires Australian Government organisations to report on their environmental performance and how they accord with, and advance, the principles of ecologically sustainable development. It also promotes the integration of environmental, economic and social considerations. The following is a summary of the Reef Authority's 2022–23 activities as per section 516A of the EPBC Act.

## **Advancing the principles of ecologically sustainable development (section 516A(6) (a))**

The following activities of the Reef Authority accord with the principles of ecologically sustainable development:

- administering and enforcing the Marine Park Act, which explicitly recognises these principles
- releasing publications on climate change and the 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
- working with the Department of Climate Change, Energy, the Environment and Water, other agencies and stakeholders to promote ecologically sustainable development focused on:
  - ensuring long-term protection, ecologically sustainable use, understanding and enjoyment of the Reef for all Australians and the international community through the control, care and development of the Marine Park
  - providing policy advice to the Minister for the Environment and Water to ensure the Reef Authority's policies and other environmental policies are mutually supportive.

The Reef Authority continued its leadership on implementation of the Reef 2050 Integrated Monitoring and Reporting Program. The program's online portal, the Reef Knowledge System, provides an interactive service to help people access and view Reef data, understand threats and support management decisions. It will also provide a reporting platform on Reef 2050 Plan progress.

## **Contributing to the conservation of biodiversity**

The Reef Authority continued to undertake activities that target biodiversity conservation, including:

- encouraging integrated coastal management and improving knowledge about the role that coastal ecosystems play in the health of the Reef
- encouraging collective action by community, industry and government to reduce the impacts of marine debris on the Reef
- continuing to address the impacts of fishing activities, illegal fishing and poaching
- improving the quality and extent of information on the water quality of the Reef
- continuing to implement the Marine Monitoring Program, a component of the Paddock to Reef Integrated Monitoring, Modelling and Reporting Program under the Reef 2050 Plan
- contributing to the conservation of biodiversity in marine ecosystems, including through continued implementation of the Representative Areas Program
- contributing to a range of habitat and species conservation projects through the Reef Joint Field Management Program.

## **Protecting the World Heritage values of the Reef**

Protecting World Heritage values is a core role of the Authority through activities such as:

- regulating proposed actions in, or adjacent to, the World Heritage Area
- promoting the World Heritage values of the Reef through communication, education and engagement
- working in partnership with stakeholder groups, including:
  - local governments, schools and fishers on the Reef Guardian Programs
  - Traditional Owners on sustainable

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traditional use practices for marine resources

- advisory groups on the management of Marine Park issues
- maintaining an accreditation program focused on high standard tourism operations
- working with Reef businesses and industry on programs that promote environmental, economic and social benefits, such as the Eye on the Reef
- training tourism industry staff to monitor and assess the health of the Reef at high value tourism sites.

### **Contributing to ecologically sustainable outcomes through a relevant Appropriations Act (section 516A(6)(b))**

The specified outcome for the Reef 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:

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

Part 3 of this annual report contains a comprehensive assessment of work undertaken under these three objectives in 2022–23.

### **Protecting the environment (section 516A(6)(c))**

The Reef 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 Reef Authority maintained compliance and enforcement activities during 2022–23, with funding provided by both the Australian and Queensland governments for field management.

The Reef Authority worked with the community, Reef Guardian Councils, volunteer Local Marine Advisory Committees and Reef Guardian Schools to promote responsible Reef practices, reduce littering and marine debris, and encourage positive environmental behaviour.

### **Minimising the impact of our activities on the environment (section 516A(6)(d))**

In addition to positive impacts of Reef Authority programs on the Reef, and the Reef Authority has targeted actions to minimise greenhouse gas emissions, waste, water use and other environmental impacts that result from the delivery of Reef Authority services.

The Reef Authority maintains a Sustainability Office within its corporate services section, with dedicated staff and budget to ensure a consistent approach to sustainability, across the Reef Authority's services. A Sustainability Strategy articulates the overarching goals and direction of the organisation and formally expresses the commitment to sustainable environmental management. The strategy provides a focused, methodical, and consistent approach with new targets and direct steps to reduce the environmental impacts of the Reef Authority's services in the following action areas:

- Strategy, governance and reporting
- Clean energy and clean air
- Circular economy and waste management
- Nature Positive principles

The strategy also sets a new standard for the Reef Authority to account for, and manage, greenhouse gas emissions from our services and meet the Australian Government's commitment to net zero emissions for the public service by 2030. In 2022–23, the Reef Authority reduced greenhouse gas emissions through sustainability strategy initiatives, including:

- Using 100 per cent GreenPower (renewable energy purchased from the electricity provider) for all properties solely owned or leased by the Reef Authority
- implementing Phase 2 of our transition to a fully electric road vehicle fleet, with 6 new fully electric vehicles introduced to the Reef Authority fleet and another 6 vehicles planned to transition in the 2023–24 year
- engaging with partners to reduce corporate waste:
  - adopting the principles and actions of the Sustainable Procurement Guide (with the Department of Department of Climate Change, Energy, the Environment and Water C-SPARC team)
  - continuing the Terra Cycle take-back scheme to reduce waste to landfill
  - transitioning to more sustainable technologies, such as biodegradable phone cases, best-practice environmental performance computer hardware and sustainable end-of-life options for digital equipment.

The Reef Authority's Sustainability Strategy details the transition to a net zero carbon emission by 2030 in alignment with Commonwealth Government policy. The

Reef Authority will continue to implement the Sustainability Strategy by:

- transitioning new vehicle leased to zero emissions vehicles where it aligns to working arrangements and supported by infrastructure (charging stations)
- working with the Australian Government property service provider to power all sites to green energy supply where possible under existing lease arrangements
- engaging a Green Star certification program to seek Green Star Fitout certification for the new head office accommodation.
- commencing drafting a Reef Authority specific Sustainable Procurement Framework
- procuring new carbon accounting software to efficiently account for Reef Authority carbon emissions
- procuring new corporate uniforms that align with the Circular Economy, Nature Positive, ethical manufacturing and Reef Authority brand and principles.

We have adopted an even stronger commitment to continuously improving our own environmental performance, through initiatives driven and coordinated by the Sustainability Office.

## **Reviewing and increasing the effectiveness of these measures (section 516A(6)(e))**

The Reef Authority will continue to engage the Green Building Council of Australia to assess and assist with building certification and operational aspects of our work. This will include the level of accreditation that can be achieved for new office accommodation and the Reef HQ Great Barrier Reef Aquarium Transformation Project.

Using nationally recognised carbon accounting methods, the Reef Authority will track Scope 1, 2 and will expand and refine the tracking of Scope 3 emissions in the 2023–24 year.

The Reef Authority will as part of the move to a new head office accommodation improve the mechanisms for tracking and reporting on waste to landfill.



## Appendices

### Australian Public Service Net Zero 2030

Greenhouse gas emissions reporting has been developed with methodology that is consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy.

Table 20: Location based emissions

Emission source	Scope 1 kg CO <sub>2</sub> -e	Scope 2 kg CO <sub>2</sub> -e	Scope 3 kg CO <sub>2</sub> -e	Total kg CO <sub>2</sub> -e
Electricity (Location Based Approach)	N/A	942,428	193,650	1,136,078
Natural Gas	-	N/A	-	-
Fleet Vehicles	949,617	N/A	1,497,614	2,447,231
Domestic Flights	145,983	N/A	391,043	537,026
Other Energy	5,419	N/A	1,336	6,755
<b>Total kg CO<sub>2</sub>-e</b>	<b>1,101,019</b>	<b>942,428</b>	<b>2,083,643</b>	<b>4,127,090</b>

- CO<sub>2</sub>-e = Carbon Dioxide Equivalent. Note: electricity in brackets (generation) takes into account GreenPower.

Table 21: Market based method

Emission source	Scope 1 kg CO <sub>2</sub> -e	Scope 2 kg CO <sub>2</sub> -e	Scope 3 kg CO <sub>2</sub> -e	Total kg CO <sub>2</sub> -e
Electricity (Market Based Approach)	N/A	-	-	-
Natural Gas	-	N/A	-	-
Fleet vehicles	949,617	N/A	1,497,614	2,447,231
Domestic flights	145,983	N/A	391,043	537,026
Other energy	5,419	N/A	1,336	6,755
<b>Total kg CO<sub>2</sub>-e</b>	<b>1,101,019</b>	<b>-</b>	<b>1,889,993</b>	<b>2,991,013</b>

## Appendix F: Queensland Government financials

The audited financial statements for the Queensland Government operation of the Reef Joint Field Management Program are provided for transparency and completeness in relation to the Intergovernmental Agreement between Queensland and the Commonwealth.

To obtain an accessible copy of the Queensland Government financials covering the Reef Joint Field Management Program for the Reef Authority, phone 07 4750 0700.

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**Department of Environment and Science  
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM  
Statement of Income and Expenses  
for the year ended 30 June 2023**

	Notes	2023 \$'000	2022 \$'000
<b>Income from continuing operations</b>			
<i>Revenue</i>			
User charges and fees		17	132
Funding from the Joint Field Management Program	A1-3	27,896	29,226
Other revenue		1	19
<i>Total revenue</i>		<u>27,914</u>	<u>29,377</u>
Gains on disposal		47	227
<b>Total income from continuing operations</b>		<u>27,961</u>	<u>29,604</u>
<b>Expenses from continuing operations</b>			
Employee expenses	B1-1	14,000	12,827
Supplies and services	B1-2	10,774	9,395
Depreciation and amortisation		2,643	2,463
Other expenses		36	22
<b>Total expenses from continuing operations</b>		<u>27,453</u>	<u>24,707</u>
<b>Net surplus</b>		<u><u>508</u></u>	<u><u>4,897</u></u>

*The accompanying notes form part of these financial statements.*

**Department of Environment and Science**  
**GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM**  
**Statement of Assets and Liabilities**  
**as at 30 June 2023**

	Notes	2023 \$'000	2022 \$'000
<b>Current assets</b>			
Cash at bank		571	1,282
Receivables		568	1,050
Other assets		11	123
<b>Total current assets</b>		1,150	2,455
<b>Non-current assets</b>			
Property, plant and equipment	C1	34,644	31,327
<b>Total non-current assets</b>		34,644	31,327
<b>Total assets</b>		35,794	33,782
<b>Current liabilities</b>			
Payables		681	339
Accrued employee benefits		393	357
<b>Total current liabilities</b>		1,074	696
<b>Total liabilities</b>		1,074	696
<b>Net assets</b>		34,720	33,086

*The accompanying notes form part of these financial statements.*

## Appendices

**Department of Environment and Science  
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM  
Notes to the Financial Report  
for the year ended 30 June 2023**

**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 2022 to 30 June 2023.

The Great Barrier Reef Marine Park Authority is an Australian Government Statutory Authority that manages the contributions for this program.

The head office of business is:

Department of Environment and Science  
Level 38  
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 email [info@des.qld.gov.au](mailto: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 the Financial Report**  
**for the year ended 30 June 2023**

**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 2019* 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 AASB 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.



## Appendices

### Department of Environment and Science GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM Notes to the Financial Report for the year ended 30 June 2023

#### A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS (continued)

##### Grants and Contributions

Grants and contributions revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Grants are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

##### Cash

The cash balance represents the cash receipts not spent as at 30 June 2023. 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 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 2023.

##### 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 are 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 2021-22 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 Executive Director, QPWS and Partnerships 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  
Notes to the Financial Report  
for the year ended 30 June 2023**

**SECTION 2  
NOTES ABOUT OUR FINANCIAL PERFORMANCE**

**B1 EXPENSES**

**B1-1 EMPLOYEE EXPENSES**

	2023 \$'000	2022 \$'000
<b>Employee benefits</b>		
Wages and salaries	10,858	9,946
Employer superannuation contributions	1,390	1,284
Annual leave levy expense	1,187	1,107
Long service leave levy expense	289	246
<b>Employee related expenses</b>		
Salary related taxes	1	-
Workers compensation expense	68	57
Other employee expenses	207	187
	14,000	12,827

**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.

**Accounting Policy - Wages and Salaries**

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Assets and Liabilities at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

**Accounting Policy - Sick Leave Expense**

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and 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.

## Appendices

**Department of Environment and Science  
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM  
Notes to the Financial Report  
for the year ended 30 June 2023**

### B1 EXPENSES (continued)

#### B1-1 EMPLOYEE EXPENSES (continued)

##### Accounting Policy - Annual Leave and Long Service Leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave (LSL) Scheme, levies are payable by the department to cover the cost of employees' annual leave and long service leave (including leave loading and on-costs). No provision for annual leave or long service leave is recognised in the department's financial statements. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual and long service leave are claimed from the scheme quarterly in arrears.

##### Accounting Policy - Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

*Defined Contribution Plans* - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

*Defined Benefit Plan* - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined by the Treasurer on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

#### B1-2 SUPPLIES AND SERVICES

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Repairs and maintenance	1,777	1,636
Outsourced services	1,760	1,491
Travel	1,589	1,307
Corporate support expense	1,262	1,250
Fuel and oil	1,150	1,033
Traditional owner services	496	469
Materials and consumables	477	423
Information and communication technologies	454	474
Training & Related Services	338	85
Accommodation and operating leases	290	273
Motor vehicle hire - Q fleet	257	273
Marine Vessels	209	76
Minor Plant and Equipment	83	89
Expert Examinations and Reports	70	7
Other supplies and services	562	509
	<b>10,774</b>	<b>9,395</b>

**Department of Environment and Science  
Notes to the Financial Report  
for the year ended 30 June 2023**

**SECTION 3  
NOTES ABOUT OUR FINANCIAL POSITION**

**C1 PROPERTY, PLANT AND EQUIPMENT**

	Notes	2023 \$'000	2022 \$'000
Buildings: at fair value			
Gross		12,229	9,121
Less: Accumulated depreciation		<u>(5,384)</u>	<u>(3,762)</u>
		6,845	5,359
Heritage and cultural assets: at fair value			
Gross		19	16
Less: Accumulated depreciation		<u>(4)</u>	<u>(4)</u>
		15	12
Plant and equipment: at cost			
Gross		27,097	26,905
Less: Accumulated depreciation		<u>(9,655)</u>	<u>(8,191)</u>
		17,442	18,714
Infrastructure: at fair value			
Gross		2,973	2,199
Less: Accumulated depreciation		<u>(812)</u>	<u>(711)</u>
		2,161	1,488
Capital works in progress: at cost		8,181	5,754
		<u>34,644</u>	<u>31,327</u>

Items of property, plant, and equipment with a historical cost or other value equal to or exceeding the following thresholds in the year of acquisition are reported as property, plant and equipment in the following classes:

<b>Asset Class</b>	<b>Threshold</b>
Buildings	\$10,000
Infrastructure	\$10,000
Other (including heritage & cultural)	\$5,000
Land	\$1

Items with lesser value are expensed in the year of acquisition. Property, plant and equipment acquisitions were \$4.83m (2022: \$5.74m).

Building and infrastructure assets are comprehensively valued using a rolling revaluation program. The valuation is at fair value and is undertaken independently by Herron Todd White.

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.

## Appendices

### 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 2023

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 (2022-27)* (dated 19 September 2022)
- the Great Barrier Reef Marine Park Authority, and
- the decisions of the Field Management Strategy Group outlined in the *Reef Joint Field Management Program Annual Business Plan 2022-23*.

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
- 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 2023 and of the financial position of the program at the end of the year; and
- c) financial assistance received has been expended in accordance with the purposes for which it was given in the financial year.



**Brad Lang, B.Bus (Acc), BA, CPA**  
Chief Finance Officer  
Department of Environment and Science



**Neil Cambourn**  
Executive Director  
QPWS and Partnerships  
Department of Environment and Science

Date: 31/8/2023

Date: 31/08/2023

## 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 financial report of the Great Barrier Reef Joint Field Management Program.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2023, and its financial performance and cash flows 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 financial report comprises the statement of assets and liabilities as at 30 June 2023, the statement of income and expenses for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

#### Basis for opinion

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

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

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

#### 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 determines 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 material accounting policy information 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.

*Jacques Coetzee*

Jacques Coetzee  
as delegate of the Auditor-General

31 August 2023

Queensland Audit Office  
Brisbane

PART 7

# ACRONYMS AND INDEX



# Acronyms

**AIMS** Australian Institute of Marine Science

**APS** Australian Public Service

**A&TSI** Aboriginal and Torres Strait Islander

**CEO** Chief Executive Officer

**COTS** Crown-of-thorns starfish

**CSIRO** Commonwealth Scientific and Industrial Research Organisation

**C-SPARC** Commonwealth Sustainable Procurement Advocacy and Resource Centre

**EL** Executive level EMC Environmental management charge

**EPBC Act** Environment Protection and Biodiversity Conservation Act 1999

**FINFO** Further information FOI Freedom of information

**GBRMPA** Great Barrier Reef Marine Park Authority

**GPS** Global Positioning System

**GST** Goods and services tax

**MARRS** Mars Assisted Reef Restoration System

**MP** Member of Parliament

**PhD** Doctor of Philosophy

**PGPA Act** Public Governance, Performance and Accountability Act 2013

**PGPA Rule** Public Governance, Performance and Accountability Rule

**QPWS** Queensland Parks and Wildlife Service

**RIMReP** Reef 2050 Integrated Monitoring and Reporting Program

**SES** Senior Executive Service

**SOLAS** Safety of Life at Sea

**TM** Trademark

**TUMRA** Traditional Use of Marine Resources Agreement

**UN** United Nations

**UNESCO** United Nations Educational, Scientific and Cultural Organization

**UNSW** University of New South Wales

**WHS** Workplace Health and Safety

## List of requirements

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' annual reports as an aid of access.

PGPA Rule Reference	Part of Report	Description	Requirement
<b>17AD(g)</b>	<b>Letter of transmittal</b>		
17AI	iv	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.	Mandatory
<b>17AD(h)</b>	<b>Aids to access</b>		
17AJ(a)	vi	Table of contents (print only).	Mandatory
17AJ(b)	143	Alphabetical index (print only).	Mandatory
17AJ(c)	142	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	136	List of requirements.	Mandatory
17AJ(e)	ii	Details of contact officer.	Mandatory
17AJ(f)	ii	Entity's website address.	Mandatory
17AJ(g)	ii	Electronic address of report.	Mandatory
<b>17AD(a)</b>	<b>Review by accountable authority</b>		
17AD(a)	3	A review by the accountable authority of the entity.	Mandatory
<b>17AD(b)</b>	<b>Overview of the entity</b>		
17AE(1)(a)(i)	10	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	12	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	16	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	18	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	11	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	11	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	11	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory
17AE(2)	N/A	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.	If applicable, Mandatory

## Acronyms and index

PGPA Rule Reference	Part of Report	Description	Requirement
<b>17AD(a)</b>	<b>Review by accountable authority</b>		
<i>Annual performance Statements</i>			
17AD(c)(i); 16F	16	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
<b>17AD(c)(ii)</b>	<b>Report on Financial Performance</b>		
17AF(1)(a)	14	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	112	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	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.	If applicable, Mandatory.
<b>17AD(d)</b>	<b>Management and Accountability</b>		
<i>Corporate Governance</i>			
17AG(2)(a)	68	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	iv	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	iv	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.	Mandatory
17AG(2)(b)(iii)	iv	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	62	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	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.	If applicable, Mandatory
<i>Audit Committee</i>			
17AG(2A)(a)	69	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	69	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	70	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2A)(d)	69	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	69	The remuneration of each member of the entity's audit committee.	Mandatory
<b>External Scrutiny</b>			
17AG(3)	70	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	N/A	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.	If applicable, Mandatory
17AG(3)(b)	N/A	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.	If applicable, Mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
<b>Management of Human Resources</b>			
17AG(4)(a)	71	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	114	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	Mandatory
17AG(4)(b)	114	Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following: <ul style="list-style-type: none"> <li>• Statistics on staffing classification level;</li> <li>• Statistics on full time employees;</li> <li>• Statistics on part time employees;</li> <li>• Statistics on gender;</li> <li>• Statistics on staff location;</li> <li>• Statistics on employees who identify as Indigenous.</li> </ul>	Mandatory
17AG(4)(c)	72	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	72	Information on the number of SES and non SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory



## Acronyms and index

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)(ii)	114	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	72	A description of non salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	72	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	72	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	72	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	72	Information on aggregate amount of performance payments.	If applicable, Mandatory
<b>Assets Management</b>			
17AG(5)	76	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
<b>Purchasing</b>			
17AG(6)	75	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
<b>Reportable consultancy contracts</b>			
17AG(7)(a)	75	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	75	A statement that “ <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i> ”.	Mandatory
17AG(7)(c)	75	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.	Mandatory
17AG(7)(d)	75	A statement that “ <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> ”	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
<b>Reportable non-consultancy contracts</b>			
17AG(7A)(a)	75	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	75	A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> ”	Mandatory
<b>17AD(daa) Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</b>			
17AGA	75	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
<b>Australian National Audit Office Access Clauses</b>			
17AG(8)	75	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.	If applicable, Mandatory
<b>Exempt contracts</b>			
17AG(9)	75	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.	If applicable, Mandatory
<b>Small business</b>			
17AG(10)(a)	75	A statement that “[ <i>Name of entity</i> ] supports small business participation in the Commonwealth Government procurement market. <i>Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.</i> ”	Mandatory
17AG(10)(b)	75	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory

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PGPA Rule Reference	Part of Report	Description	Requirement
17AG(10)(c)	75	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.”	If applicable, Mandatory
<b>Financial Statements</b>			
17AD(e)	78	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
<b>Executive Remuneration</b>			
17AD(da)	73	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule.	Mandatory
<b>17AD(f) Other Mandatory Information</b>			
17AH(1)(a)(i)	117	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.”	If applicable, Mandatory
17AH(1)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory
17AH(1)(c)	72	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	118	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	71, 119	Information required by other legislation	Mandatory

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