



Australian Government

Great Barrier Reef
Marine Park Authority

GREAT BARRIER REEF MARINE PARK AUTHORITY

Annual Report

2020–21



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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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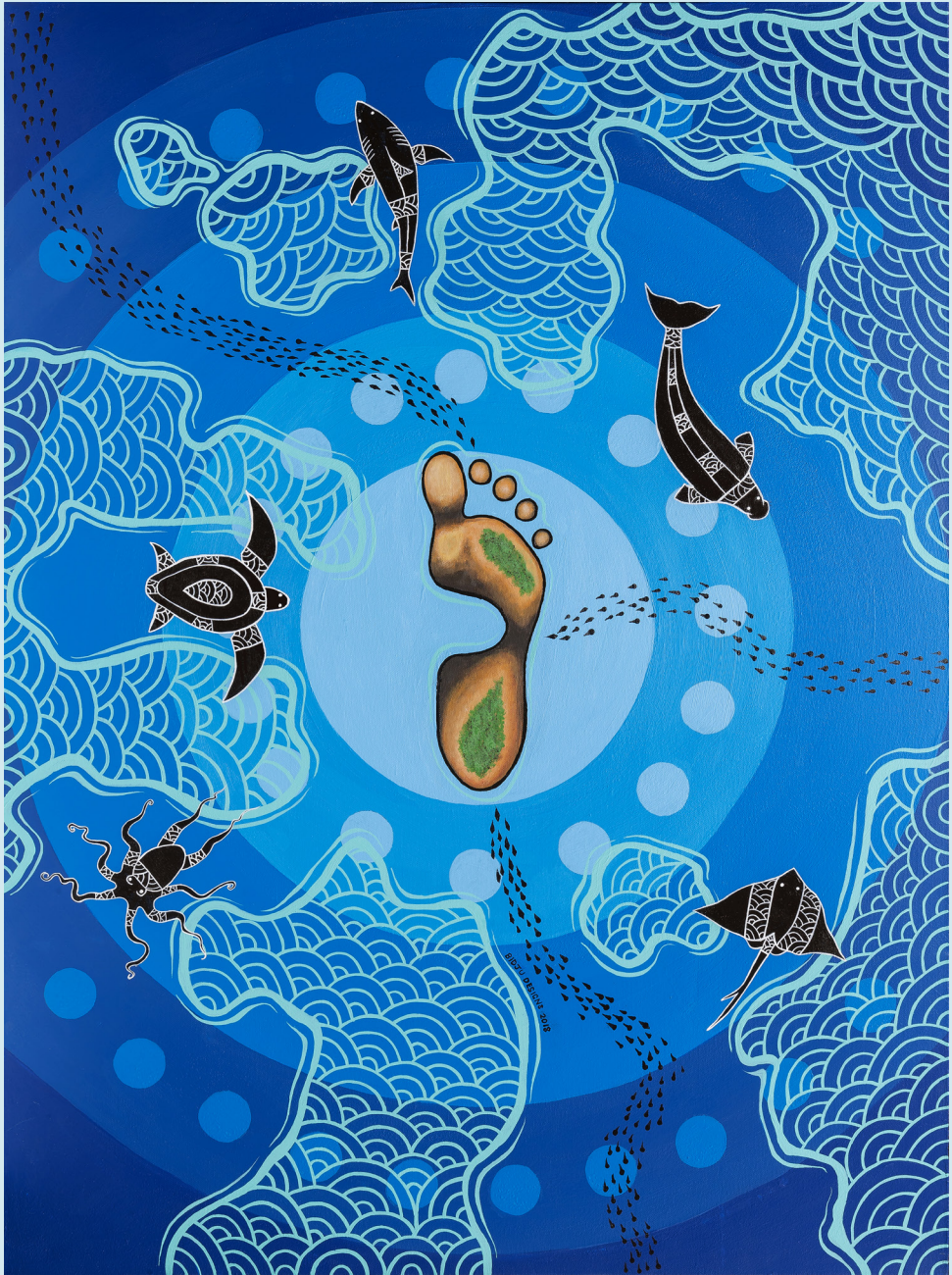
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**Great Barrier Reef
Marine Park Authority**

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TRADITIONAL OWNER ACKNOWLEDGEMENT

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

'Step of change' by Juru Traditional Owner, Nicky Bidju Pryor © Bidju Designs 2018

Letter of transmittal

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

13 September 2021

The Hon Sussan Ley MP
Minister for the Environment
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 annual report of the Great Barrier Reef Marine Park Authority (the Authority) for the year ended 30 June 2021.

The 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 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 July 2021.

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

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

Yours sincerely



Josh Thomas
Chief Executive Officer



Figure 1: Map of the Great Barrier Reef Region

Table of Contents

Letter of transmittal	iv
PART 1 Introduction	1
About this annual report	2
Chief Executive Officer's review	3
Reef health and monitoring	3
Managing the Reef	3
Our partnerships	4
Our people	6
PART 2 Overview	7
About the Great Barrier Reef Marine Park Authority	8
Accountable authority	9
Responsible ministers	9
Legislative framework	9
Amendments to legislation during 2020–21	9
Finances overview	10
Staff overview	10
PART 3 Performance	13
Accountable Authority statement	14
Guide to the annual performance statements	15
Performance information analysis: Outcome 1, Portfolio Budget Statement	16
The Reef is protected	16
Sustainable use of the Reef	18
The Reef is understood	19
Program areas	20
Target tracking	20
Program area 1: Enhancing Reef resilience by providing expert knowledge to advise key decision-makers on managing, reducing or avoiding significant threats to the Reef	21
Performance results	21
Corporate result 1.1: Analysis against performance criteria and purpose statement	22
Corporate result 1.2: Analysis against performance criteria and purpose statement	23
Program area 2: Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence	26
Performance results	26
Corporate result 2.1: Analysis against performance criteria and purpose statement	27
Corporate result 2.2: Analysis against performance criteria and purpose statement	27
Corporate result 2.3: Analysis against performance criteria and purpose statement	36
Program area 3: Enhancing Reef resilience through partnerships, collaboration and education	40
Performance results	40
Corporate result 3.1: Analysis against performance criteria and purpose statement	41
Digital communication highlights 2020–21	44
Corporate result 3.2: Analysis against performance criteria and purpose statement	47

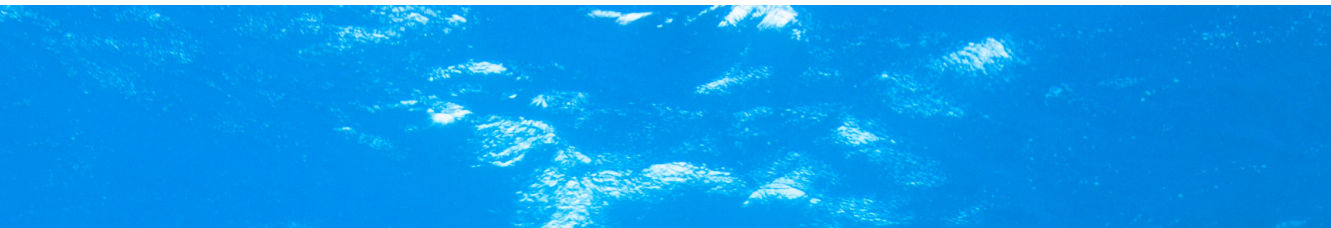
Program area 4: Supporting a high-performing organisation	51
Performance results	51
Corporate result 4.1: Analysis against performance criteria and purpose statement	52
Corporate result 4.2: Analysis against performance criteria and purpose statement	53
Corporate result 4.3: Analysis against performance criteria and purpose statement	55
PART 4 Management and accountability	57
Corporate governance	58
Great Barrier Reef Marine Park Authority Board	58
Senior executive	62
Audit and Risk Management Committee	64
Advisory committees	67
Asset management	68
External scrutiny	68
Australian National Audit Office reports	68
Management of human resources	68
Managing and developing employees	68
Workplace agreements	69
Employee statistics	69
External service providers	70
Purchasing	70
Consultants and contracts	70
Grants	71
Procurement initiatives to support small business	71
Senior executive remuneration	72
PART 5 Finances	73
2020–21 Financial Statements	74
Table of Contents - Notes	86
PART 6 Appendices	111
Appendix A: Agency resource statement and resources for outcomes	112
Appendix B: Staffing overview	114
Appendix C: Advertising and marketing	117
Appendix D: Freedom of information (FOI)	118
Freedom of information (FOI) operations	118
Appendix E: Ecologically sustainable development and environmental performance	119
Appendix F: Papers and presentations by agency staff 2020–21	123
Appendix G: Queensland Government financials	124
Table of Contents - Notes	124
Appendix H: Corrections to the Annual Report 2019–20	137
PART 7 Acronyms and index	139
Acronyms	140
Glossary	141
List of requirements	142
Alphabetical index	148

Tables

Table 1: Accountable authority	9
Table 2: Results against the performance information for Outcome 1 of the portfolio budget statement	15
Table 3: Program areas aligning with our corporate business	20
Table 4: Summary of performance results against Program area 1	21
Table 5: Summary of performance results against Program area 2	26
Table 6: Progress of routine permissions that have been streamlined	29
Table 7: Summary of performance results against Program area 3	40
Table 8: Summary of performance results against Program area 4	51
Table 9: Meetings of the Great Barrier Reef Marine Park Authority Board 2020–21	61
Table 10: Senior executive and their responsible branches	62
Table 11: Remuneration and meeting attendance of Audit and Risk Management Committee	65
Table 12: Meeting schedule for the Audit and Risk Management Committee	66
Table 13: Staff diversity within the workforce during 2020–21	69
Table 14: Expenditure on consultancy contracts for the 2020–21 reporting period	70
Table 15: Expenditure on reportable non-consultancy contracts for the 2020–21 reporting period	71
Table 16: Senior executive remuneration	72
Table 17: Authority resource statement	112
Table 18: Expenses and resources for Outcome 1	113
Table 19: Ongoing employee overview, 30 June 2021	114
Table 20: Non-ongoing employee overview, 30 June 2021	114
Table 21: Ongoing employee overview (headcount), 30 June 2020	115
Table 22: Non-ongoing employee overview (headcount), 30 June 2020	115
Table 23: Workplace diversity figures, 30 June 2020	116
Table 24: Salary ranges by classification level 2020–21	116
Table 25: Expenditure for advertising and marketing campaigns in 2020–21	117

Figures

Figure 1: Map of the Great Barrier Reef Region	v
Figure 2: Revenue by source 2020–21 (excluding Douglas Shoal remediation)	11
Figure 3: Expenses by category 2020–21 (excluding Douglas Shoal remediation)	11
Figure 4: Organisational structure as at 30 June 2021	12
Figure 5: Compliance effort and outcomes	24
Figure 6: Streamlining permissions project - condition review status 2020–21	30
Figure 7: Allegations of permissions non-compliance by risk level	31
Figure 8: Current permissions managed at 30 June 2021	32
Figure 9: Number of properly made applications in the reporting period	33
Figure 10: Number of permit application decisions made in the 2020–21 reporting period	34
Figure 11: Service charter analysis and number of processes underway	34
Figure 12: Map of reefs patrolled for crown-of-thorns starfish during 2020–21	39
Figure 13: Management modes of crown-of-thorns across 107 actioned target reefs	39
Figure 14: ReefHQ highlights 2020–21	42
Figure 15: Digital communication highlights 2020–21	44
Figure 16: Distribution of Master Reef Guides along the Great Barrier Reef	44
Figure 17: Proportion of 'controlled documents' that were current during 2020–21	53
Figure 18: Proportion of internal audit actions/ recommendations that have been completed each quarter during 2020–21	54
Figure 19: Proportion of the highest score possible for risk capability maturity, as determined by Comcover	54
Figure 20: Corporate and operational planning process	63
Figure 21: Recorded permission non-compliances by allegation type during 2019–20 (Annual Report 2019-20)	137



PART 1

Introduction



ABOUT THIS ANNUAL REPORT

The Great Barrier Reef Marine Park Authority's (the Authority's) Annual Report 2020–21 complies with the requirements for annual reports outlined by the Australian Government Department of Finance in its *Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities*.

This annual report includes the Authority's annual performance statement, detailing its performance against criteria as published in the Australian Government Department of Agriculture, Water and the Environment Portfolio Budget Statements 2020–21 and the *Great Barrier Reef Marine Park Authority Corporate Plan 2020–21 (Corporate Plan)*.

The annual report comprises seven parts:

1. Part 1 Introduction

Outlines the purpose and structure of the report and presents the Chief Executive Officer's review of the Authority's activities and performance for the 2020–21 reporting period.

2. Part 2 Overview

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

3. Part 3 Performance

Details the actions taken by the Authority in 2020–21 to meet its stated purpose of the long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community through the care and development of the Great Barrier Reef Marine Park (Marine Park), and reporting against key performance indicators outlined in the Authority's performance documents.

4. Part 4 Management and accountability

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

5. Part 5 Finances

Delivers an analysis of financial performance and a detailed financial statement.

6. Part 6 Appendices

Comprises the Authority's resource statement; staffing overview; information on advertising and marketing, freedom of information (FOI) and ecologically sustainable development and environmental performance; a list of staff papers and presentations; Queensland Government financials and correction of a material error in the previous annual report.

7. Part 7 Acronyms and Index

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

Chief Executive Officer's review

I am pleased to submit the Great Barrier Reef Marine Park Authority's (the Authority) annual report, reviewing our activities and performance from 1 July 2020 to 30 June 2021.

This was a significant time for the Reef and for us as the lead managers of this incredible natural icon — managing a Reef under pressure, working with stakeholders severely impacted by the COVID-19 pandemic and adjusting our programs accordingly.

I am delighted with our staff's commitment to navigating this unique period in our history while continuing to deliver outcomes for the Reef by working in partnership with our stakeholders.

The Reef is precious to us all and continues to inspire us with its beauty and biodiversity. We are strongly committed to actions that build Reef resilience and encourage everyone to make a difference in alleviating pressures on the Reef through actions big or small.

Reef health and monitoring

Understanding and reporting on Reef health is a critical component of our management. The Authority worked with science partners, the Australian Institute of Marine Science (AIMS) and the Commonwealth Scientific and Industrial Research Organisation (CSIRO), to release the annual Reef Snapshot, summarising how the Reef has fared over the 2020–21 summer.

This summer, conditions were relatively benign, providing a window for coral recovery. Despite last summer's reprieve, we recognise that events that cause disturbances on the Reef, such as marine heatwaves and cyclones, are becoming more frequent, leaving less time for Reef recovery. Climate change remains the greatest threat to the Reef, and it continues to escalate.

As part of the Reef 2050 Integrated Monitoring and Reporting Program, our team developed and released a new online Reef Knowledge System. This system, now available on our website, provides Reef managers with information to support management decisions.

Our continued efforts to deliver effective and responsive marine park management is based on robust knowledge and is paramount to protecting the Reef.



Managing the Reef

Reef 2050

As an agency, we continued to work closely with our Australian and Queensland government partners to implement the actions outlined in the *Reef 2050 Long-Term Sustainability Plan* (Reef 2050 Plan).

This plan — backed by an unprecedented \$3 billion investment by both the Australian and Queensland governments — provides a framework for actions by government agencies, science, industry and community partners to protect and improve Reef health.

In August 2020, the Australian and Queensland governments released a draft of the updated Reef 2050 Plan for public comment. This update included a greater focus on climate change and its impact on the Reef and highlighted community partnerships and Traditional Owner aspirations.

Position statements

During 2020–21, we released two new position statements on threats facing the Reef: fishing and water quality. These position statements help inform key policies, positions and priorities of various organisations.

As an Authority, we recognise fishing is a long-established and important activity in the Great Barrier Reef Marine Park. While fishing activities

INTRODUCTION

are regulated within the Marine Park, some fishing practices continue to impact the Reef.

The water quality position statement acknowledges poor water quality as a major threat to the Reef, particularly inshore areas. Improving the quality of water entering the Marine Park is critical.

Reef Joint Field Management Program

The expansion of the Reef Joint Field Management Program, conducted in partnership with the Queensland Government, continued to roll out in 2020–21, despite impacts from COVID-19. The program delivers practical and critical on-ground actions to protect and maintain well-functioning marine and island ecosystems that support economic, traditional and recreational uses of the Great Barrier Reef. This work plays a critical role in delivering a number of the Authority's key activities including conservation, monitoring, incident response, providing recreation and tourism facilities and upholding compliance.

As part of the program's expansion, a new 24m vessel, the *Reef Resilience*, was launched. The new vessel, based in Gladstone, will substantially increase our capacity for field operations across a massive area that is exposed to challenging weather conditions and can be difficult to access in less-capable vessels.



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Conservation activities

Delivering actions under the *Reef Blueprint for Resilience* (the Blueprint) and Reef 2050 Plan continue to be key priorities for the agency.

The Blueprint is designed around 10 key initiatives focused on delivering maximum benefits for Reef resilience. It outlines additional actions and innovative approaches the Authority will pursue with its partners to better support and protect coral reefs.

In December 2020, we released the Great Barrier Reef Interventions Policy, one of the initiatives from the Blueprint. This policy guides matters related to restoration or adaptation interventions within the Marine Park and Reef Coast Marine Park.

More broadly, the Blueprint revision has begun and a project plan for its development was completed.

We are working with our partners to improve the Crown-of-thorns Starfish Control Program, including its operational targets, reef prioritisation processes and on-water decision-making. Our world-class control program is considered one of the most scalable and feasible direct management interventions available to enhance the Reef's long-term health and resilience in the face of climate change. Direct action to protect coral through crown-of-thorns starfish control complements other initiatives being developed under the Reef Restoration and Adaptation Program.

Our partnerships

Cultural knowledge and Traditional Owners

We are working with Traditional Owners groups, strengthening and protecting Aboriginal and Torres Strait Islander heritage over the long-term.

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.

We have supported and empowered Traditional Owner groups to map areas of cultural value and help identify cultural information needs. This information will help inform management decisions in the Marine Park.

On-ground action is integral to the management of the Reef, particularly through incident response. To further support and empower Indigenous Rangers, we co-facilitated training to provide the opportunity to cross-pollinate traditional knowledge and expertise with western science to better protect traditional estates and, ultimately, the Great Barrier Reef.

We are building on existing work with Traditional Owners to develop a partnering framework. We aim to ensure the Authority genuinely embeds Traditional Owners and their knowledge in our policies and programs for a better-managed Reef.

International engagement

This financial year saw the end of our three-year appointment as co-chair of the International Coral

Reef Initiative. During this time, we were a key party in knowledge sharing and capacity building for coral reef managers and policy makers globally. We will continue to play a leading role in the initiative, particularly for resilience-based management, and are proud to showcase Australia's leading efforts in Marine Park management.

As part of showcasing the Reef internationally, we worked in collaboration with our colleagues from the Department of Foreign Affairs and Trade, to create an exhibition for display in the Paris Aquarium. The panoramic photographic installation, *Australia: A journey to the heart of the reef*, highlights the Reef following the themes See the Reef, Love the Reef and Protect the Reef. The display was part of the broader 'Australia now' program, an initiative of the Australian Government celebrating Australia's creative excellence, diversity and innovation. The exhibition was an exciting opportunity for us to highlight the work we do in protecting this world-renowned icon.

Supporting the tourism industry through COVID-19

We recognise the ongoing impacts of the global COVID-19 pandemic on Reef users and are committed to supporting affected industries.

To assist tourism operators, the Australian Government continued to waive the Environmental Management Charge (EMC) and permit-related fees until June 2022. The Authority also improved its EMC Online to make it easier for operators to submit logbooks. In doing so, the same high standard of permit assessment remains in place, ensuring Australia continues to meet its World Heritage Area obligations.



Drupella snail removal as part of the Tourism Industry Activation and Reef Protection Initiative © Commonwealth of Australia (GBRMPA)

The Authority also managed the \$3.2 million Tourism Industry Activation and Reef Protection Initiative, part of the Australian Government's COVID-19 Relief and Recovery Fund to support regions, communities and industry sectors severely affected by the coronavirus crisis.

The project saw 17 marine tourism operators along the length of the Reef undertaking 1055 site visits for monitoring and maintenance. These activities help ensure that key tourism sites are properly maintained and ready to welcome guests as COVID-19 restrictions ease. The scale of the data collected from tourism operators as part of this initiative is the first of its kind.

The initiative provided a degree of business continuity for tourism operations and surety to frontline tourism jobs, supporting 4,815 employment days.

Reef HQ Aquarium and education

Since December 2019, the Australian Government has committed \$80.1 million to refurbish our national education centre, ensuring its ongoing viability as the global destination of excellence in tropical coral reef education. Reef HQ Aquarium closed to the public on 1 February 2021 to prepare the facility for the planned work with a likely reopening in 2023.



The announcement of the Authority's new office location © Commonwealth of Australia (GBRMPA)

The Reef Education team has continued to deliver its high-quality educational programs and experiences online, including the popular Future Leaders Eco Challenge for school students, teaching students across the world about the Reef and how they can share, learn, act and care for the Reef.

INTRODUCTION

Our people

This year we announced the location of our future accommodation in Townsville. This follows decisions to ensure the majority of Authority staff are co-located with Reef HQ Aquarium, in fit-for-purpose offices. To ensure our new workplace is tailored to support our needs, we have worked closely with staff to investigate how we use our current spaces and how we will work in the future.

We are investing in our people with leadership development, 360° feedback and agility training to ensure our workforce has the right skills for the challenges on the Reef.

Looking ahead 2021–22

October 2021 marks 40 years of World Heritage listing for the Reef. We remain just as committed today as we have always been in delivering world-leading marine park management, and recognise the privilege it is to protect one of the world's most iconic natural areas.

We ended this reporting year with the World Heritage Committee considering the Reef's World Heritage status. The Committee's decision in July to not list the Reef as World Heritage in danger will be covered in more detail in next year's report.

We welcome any opportunity to brief the World Heritage Committee's advisers on the health of the Reef and the enormous amount of work we, and our partners, are doing to protect and conserve this natural wonder. We will continue to support the Department of Agriculture, Water and the Environment by providing advice and assistance as the lead manager and technical adviser on the Reef.

With significant Commonwealth investment received this year and in previous reporting periods, we will continue to expand and develop our programs, including the Reef Joint Field Management Program, with our state government partners, and progress the exciting redevelopment of Reef HQ Aquarium.

As the Reef remains under pressure, we remain focused on leading efforts to ensure its long-term protection and resilience, especially through reducing the pressures of climate change, poor water quality, crown-of-thorns starfish and illegal fishing. The Authority's public advice in relation to these pressures is clear, and we welcome ongoing government and other investment in addressing them. Reducing threats at all levels — global, Reef-wide, regional and local — together with sustainable, effective management actions to

improve the Reef's health, recovery and resilience, are critical.

Science and innovation are essential to managing the Reef, and we will continue to use the best-available science to underpin our responsive management of the Marine Park. Our management will be informed by the Reef 2050 Plan, the Blueprint and the *Great Barrier Reef Outlook Report 2019*. Updates to the Blueprint is underway and will be progressed throughout 2021–22.

The Authority will continue to play a critical role in implementing of the updated Reef 2050 Plan, and leading the development of the Reef 2050 Integrated Monitoring and Reporting Program to drive our adaptive management of the Reef.

Transforming our policy, planning and regulatory approach will further strengthen our adaptive management capability by delivering the policy and regulatory settings needed to ensure we remain an efficient regulator into the future.

Our communication and engagement activities will continue to underpin our brand and promote the important work the agency is doing to protect the Reef. We will focus on delivering messages that influence, empower and encourage everyone to play a role in protecting this magnificent ecosystem. Every effort, no matter how small, matters for ensuring a healthy Reef for future generations. We encourage people to 'see the Reef, love the Reef and protect the Reef.'

As we move into the new financial year, we remain committed to being a high-performing and agile organisation. We are embedding our shared organisational culture and highlighting our workforce skills, systems, processes and technologies. We are focused on upskilling our leaders to support staff and promoting the skills of our people.

Thank you to all our staff, partners and stakeholders who have worked with us to manage and protect the Reef. This year has brought with it some extraordinary challenges, along with exciting opportunities that I look forward to expanding on in the coming year.



Josh Thomas
Chief Executive Officer

PART 2
Overview



ABOUT THE GREAT BARRIER REEF MARINE PARK AUTHORITY

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

The Authority is responsible for managing one of the world's premier natural resources, the Marine Park. The vision that drives the Authority's work is 'a healthy Great Barrier Reef for future generations'.

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

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

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

Management is enhanced through partnership arrangements with Traditional Owners; local, state and federal government agencies; scientists; industries; businesses and the community. Traditional owners, industry and community advisory groups provide input into the management process.

The Reef Joint Field Management Program is funded and run by the Australian and Queensland governments. It undertakes activities to support the operational and day-to-day management of the Marine Park, the Queensland Government's adjacent Great Barrier Reef Coast Marine Park and national park islands.

The Authority's management program continues to build on its strong foundational arrangements already in place to protect the biodiversity and heritage values and provide for ecologically sustainable use. The Authority continues these arrangements and draws on the findings from successive five-yearly Great Barrier Reef Outlook reports to adapt its response and implement measures to strengthen the management and support the resilience of the Reef. The Authority's actions to protect and manage the Reef contribute to delivering the Australian and Queensland governments' Reef 2050 Plan.

To attain its purpose and achieve its goals, the Authority is structured under three branches (Figure 4) that work to deliver four main program areas as outlined in its Corporate Plan and Portfolio Budget Statement:

- Program area 1: Enhancing Reef resilience by providing expert knowledge to advise key decision-makers on managing, reducing or avoiding significant threats to the Reef.
- Program area 2: Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence.
- Program area 3: Enhancing Reef resilience through partnerships, collaboration and education.
- Program area 4: Supporting a high-performing organisation.

Accountable authority

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	
		Date of commencement	Date of cessation
Josh Thomas	Chief Executive Officer	18 March 2019	17 March 2024
Margaret Johnson	Acting Chief Executive Officer	4 January 2021	15 January 2021
		6 April 2021	16 April 2021
Simon Banks	Acting Chief Executive Officer	6 July 2020	20 July 2020

Responsible ministers

As Minister for the Environment, the Hon Sussan Ley MP was responsible for the Authority for 2020–21.

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

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

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

The CEO is also 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*.

Legislative framework

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

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

Other Acts administered by the Authority are:

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

Regulations in force under the Marine Park Act are:

- Great Barrier Reef Marine Park Regulations 2019.

The Authority also administers the:

Great Barrier Reef Marine Park Zoning Plan 2003 and the following plans of management:

Amendments to legislation during 2020–21

The Great Barrier Reef Marine Park Amendment (Environmental Management Charge) Regulations 2020 commenced on 28 November 2020. Regulation amendments extend the waiver of the environmental management charge to 30 June 2021.

The Great Barrier Reef Marine Park Amendment (Waiver of Fees and Charges) Regulations 2021 commenced on 2 June 2021. Regulation amendments extend the waivers of the environmental management charge and permission-related fees to 30 June 2022.

Great Barrier Reef Marine Park Amendment (No-Anchoring Areas) Regulations 2021 commenced on 26 June 2021. Regulation amendments enhance the Authority's powers to declare and enforce no-anchoring areas throughout the Marine Park.

OVERVIEW

Finances overview

In 2020–21, the Authority continued to successfully deliver key Reef initiatives.

These include the Reef Joint Field Management Program, the Crown-of-thorns Starfish Control Program, the Marine Monitoring Program, the Reef 2050 Integrated Monitoring and Reporting Program, the Land and Sea Country Partnerships Program, the *Capacity Building for Indigenous Rangers Strategy* and the Education and Partnerships Program.

The total operating revenue for 2020–21 was \$101.892 million, compared to \$91.353 million for 2019–20. Revenue by source is outlined in Figure 2.

During 2020–21, the Authority received additional operational appropriation, which included:

- \$8.086 million to replace the environmental management charges that had been waived
- \$3.200 million for Tourism Industry Activation and Reef Protection Initiative
- \$11.885 million for upgrades to the Reef HQ Aquarium.

Own source income includes support for the continuation of the Authority's work and measures to improve the outlook for the Reef, which are primarily funded from 'related entities' (bodies that either form part of, or are controlled by, the Australia Government), such as the Reef Trust (provided by the Department of Agriculture, Water and the Environment) and the Department of the Prime Minister and Cabinet.

The Australian and Queensland governments also provided matching funding for the Reef Joint Field Management Program, which the Authority implemented in the Marine Park in partnership with the Queensland Department of Environment and Science, with the Queensland contribution included in own source income.

Additionally, in 2020–21, the Authority received \$7.472 million from the Great Barrier Reef Foundation for the Crown-of-thorns Starfish Control Program.

In total, own source income for 2020–21 was \$26.198 million, \$9.530 million less than in 2019–2020. This is primarily due to finalisation of grants from government and industry partners for Capacity Building for Indigenous Rangers and, Crown of Thorns Starfish Control.

The operating expenses for managing the Marine Park in 2020–21 was \$87.865 million compared to \$79.282 million in 2019–20. The expenses by category are outlined in Figure 3.

The Authority's end of financial year position for 2020–21 was a \$13.133 million surplus. This is primarily due to the re-appropriation of prior year funds that were repealed at 1 July 2020.

Staff overview

The Executive Management Group consists of the CEO and three Senior Executive Service Band 1 officers who lead the following branches:

- Corporate Services
- Strategic Policy and Partnerships
- Reef Protection

The headcount of Authority employees was 246 at 30 June 2021, increasing from 226 at 30 June 2020. Details on the workforce profile at 30 June 2021 are included in Appendix B. The employee headcount figure for 30 June 2021 includes both ongoing and non-ongoing employee positions.

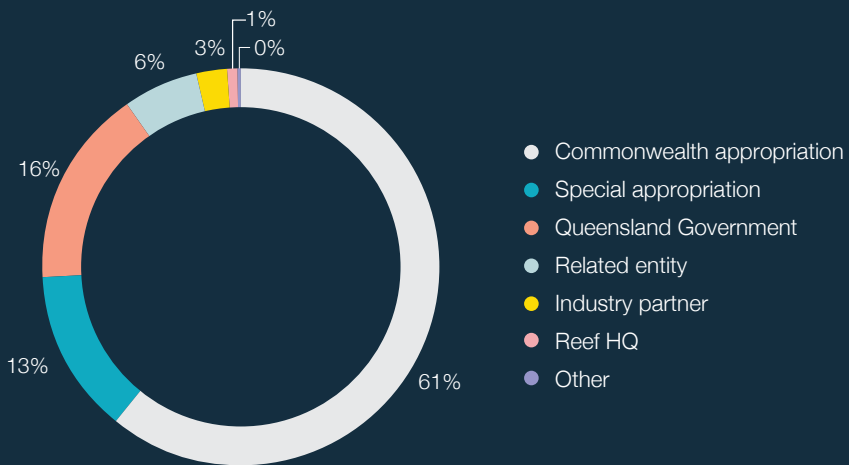


Figure 2: Revenue by source 2020-21 (excluding Douglas Shoal remediation)

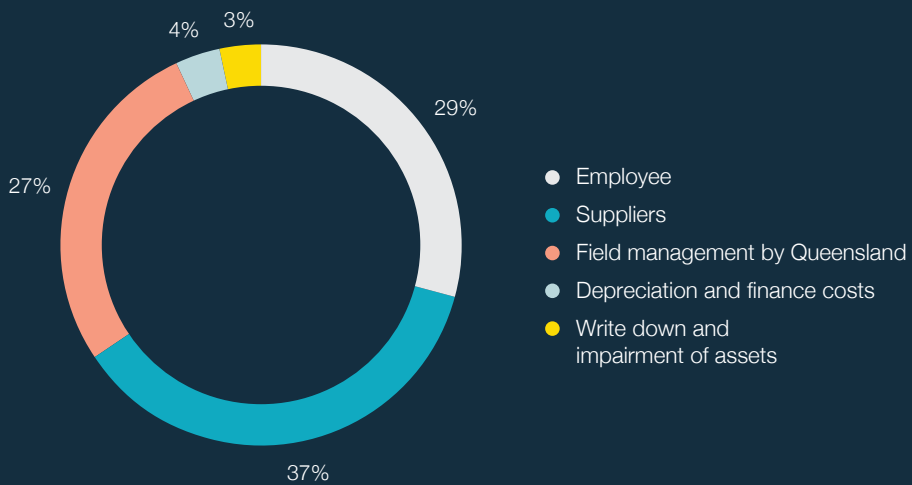
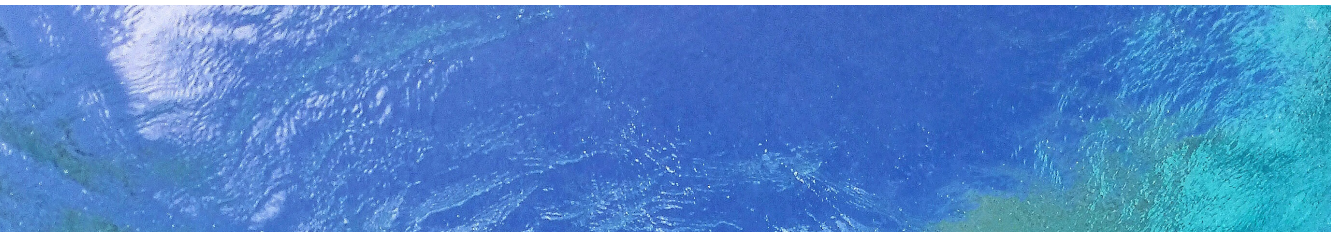


Figure 3: Expenses by category 2020-21 (excluding Douglas Shoal remediation)

Organisational structure



Figure 4: Organisational structure as at 30 June 2021



PART 3

Performance



ACCOUNTABLE AUTHORITY STATEMENT

I, as the accountable authority of the Great Barrier Reef Marine Park Authority, present the 2020–21 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



Construction of boardwalk at North West Island as part of the Reef Joint Field Management Program
© State of Queensland (QPWS)

Guide to the annual performance statements

The 2020–21 Corporate Plan aimed to create a stronger connection with the Portfolio Budget Statement and the Corporate Plan. Together, the Portfolio Budget Statement and the Corporate Plan complement each other to provide a consistent performance story, with the aim of having a clear line-of-sight from vision to action.

Outcome 1 in the Portfolio Budget Statement forms the purpose statement for the Authority, which 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 supports the Authority’s vision for a ‘*healthy Great Barrier Reef for future generations*’. The three pillars within the purpose statement are protection, sustainable use and understanding.

This section presents the results and analysis of performance against the Authority’s purpose statement. Table 2 outlines the 2020–21 targets for the Authority to achieve its purpose.

The performance information within the Portfolio Budget Statement is underpinned and delivered through the Authority’s key activities and delivery strategies. This table can be found on page 28 of the Corporate Plan.

Table 2: Results against the performance information for Outcome 1 of the portfolio budget statement

Strategic results	Performance information	2020–21 Target	2020–21 Actual
The Reef is protected	Per cent of internally allocated short-term actions that are ‘on track’ or ‘completed’ in the <i>Aboriginal and Torres Strait Islander Heritage Strategy</i> for the Great Barrier Reef Marine Park.	Target – 75%	62% achieved
	Proportion of Policy and Planning Strategic Roadmap agreed actions for 2020–21 that are either ‘on track’ or completed.	Target – 85%	86% achieved
Sustainable use of the Reef	Proportion of effective key performance indicators (KPIs) identified in the Regulator Performance Framework Self-Assessment 2020–21.	Target – 100% of KPIs are ‘effective’ or ‘mostly effective’	Not completed
	Proportion of Joint Field Management Program Annual Business Plan targets achieved or with significant progress 2020–21.	Target – 85%	In progress
The Reef is understood	Identify priority knowledge gaps for Reef management.	Develop revised Science for Information Needs strategy by end 2020–21	In progress
	Reef 2050 Integrated Monitoring and Reporting Program Business Strategy defines activities and includes a measurable Annual Business Plan for 2021–22	Target – Develop Business Strategy 2020–2025, which is endorsed by partners, and develop an Annual Business Plan for 2021–22	In progress

Performance information analysis: Outcome 1, Portfolio Budget Statement

The Reef is protected

As part of its vision to provide a healthy Reef for future generations, the Authority is committed to providing long-term protection of the Reef. It is able to do this through several delivery strategies, including the *Aboriginal and Torres Strait Islander Heritage Strategy* and the Policy and Planning Strategic Roadmap.

Aboriginal and Torres Strait Islander Heritage Strategy

The *Aboriginal and Torres Strait Islander Heritage Strategy* for the Marine Park has been in place for two years. It contains 30 short to long-term actions to keep the Indigenous heritage of the Reef strong, safe and healthy.

The implementation of strategy actions has progressed throughout 2020–21, with more than 90 per cent of actions underway, of which, 60 per cent are on track and 30 per cent are on track with limitations. Substantial progress on major foundational activities and additional resourcing led to significant achievements in implementing the strategy. The activities are a shared responsibility across the Authority and will be reported in more detail in relevant section areas of responsibility throughout the annual report. However, some key highlights are:

- Indigenous representation in governance of the Marine Park increased, with a new Indigenous Reef Advisory Committee appointed and Indigenous membership on the Tourism Reef Advisory Committee, Local Marine Advisory Committees and the Reef 2050 Integrated Monitoring and Reporting Program Executive Group.
- The Authority commenced new partnerships to develop two new Traditional Use of Marine Resource Agreements. The Authority began this program more than 15 years ago, partnering directly with Traditional Owner groups. The expansion of the program supports the identification of cultural authority and Sea Country boundaries, and provides capacity for Traditional Owner clan groups to engage in broader Marine Park management.
- The Authority invested in Traditional Owner-led Sea Country values mapping of almost 25 per cent of the Reef coastline. Nine of the marine resource agreement partners progressed in identifying and recording their Sea Country values. Sea Country values mapping is foundational to sharing information with

managing agencies to allow improved heritage management. The first publicly available product is from Mandubarra Traditional Owners and can be viewed on the Authority's website.

- A suite of projects to support increasing Traditional Owner involvement in the Marine Park permissions system were progressed. These projects are multi-year and seek to transform the consideration of potential impacts on Indigenous heritage by inviting Traditional Owner clan groups with known cultural authority to provide advice on relevant Marine Park permit applications.
- Communication and education activities increased throughout 2020–21 to improve public awareness and promote the inherent rights and connection of Traditional Owners. Major funding was secured to embed Indigenous content throughout a co-designed Reef HQ Aquarium, which is currently under renovation.

While most actions are on track, 30 per cent are on track with limitations. This is primarily due to resourcing constraints on engagement outside existing programs to broaden external partnerships to include other Traditional Owner groups. The Authority is actively pursuing options to address these limitations, which will increase the likelihood of meeting the target of 75 per cent actions on track in future years.

Policy and Planning Strategic Roadmap

The Authority's Policy and Planning Strategic Roadmap (the Roadmap) has been in place since 2019. The Roadmap aims to better protect key Great Barrier Reef values, enable ecologically sustainable use and work with Traditional Owners and partners, including the tourism industry. It is a significant undertaking that will deliver cohesive forward planning that is more risk-based, strategic, efficient and adaptive.

The implementation of the Roadmap is progressing well with substantial achievements actioned in 2020–21. The full implementation of the Roadmap will be progressed over several years. The Roadmap can be viewed on the Authority's website as an interactive diagram. The Roadmap is updated to reflect work that has commenced or is completed, and as new areas of work are added.

The Roadmap covers significant areas of the Authority's regulatory approach, including:

- Marine Park policy (e.g. future-focused intervention and permit guidance, tourism and other Marine Park use and protection policies)
- the Traditional Use of Marine Resource Agreements program
- implementation of the *Aboriginal and Torres Strait Islander Heritage Strategy* and, development of further co-management opportunities
- permissions streamlining
- Marine Park planning (including zoning, plans of management and site planning).

The Roadmap comprises five key themes of work: knowledge, risk, Traditional Owners, tools and resilience. Work on the knowledge stream has been slower than the other streams. To date, work to collate Marine Park value and use information for planning purposes has been limited to targeted issues and locations. Broader understanding of Marine Park use changes has not progressed due to other priorities. The Authority is actively pursuing projects with the Science for Management section to address some of these limitations.

Knowledge stream

A number of projects continued to collate Marine Park values and Marine Park use information for planning, with a continued focus on targeted issues and locations to assist site planning and permit assessments.

Sea Country values mapping projects were conducted in all nine Traditional Use of Marine Resource Agreements regions to assist in understanding the cultural values of specific Traditional Owner Sea Country estates.

Risk stream

Using the agency's risk management framework, a process for assessing the Authority's tolerance for the consequences and identifying a fit-for-purpose approach to the management of threats, pressures and uses on the Marine Park ecosystem, biodiversity and heritage values has been completed. These risk tolerance assessments and fit-for-purpose management analysis will inform recommendations for improving the Authority's risk-based approach to Marine Park management. This project enables the development of better guidance around how the Authority accepts and manages risk to the health of Marine Park values.

The ongoing permit condition review to streamline and reduce the complexity of permissions is progressing with more than 700 permit conditions reviewed and recommendations made on 219 of these conditions. The intent of this project is to reduce the complexity and length of permits.

The review has identified that over 50 per cent of routine tourism permit conditions can be removed following completion of further policy and planning work.

Traditional Owners stream

The Authority has operated a highly successful Traditional Use of Marine Resource Agreements program for more than 15 years, partnering directly with Traditional Owner groups to assist in developing and delivering their Traditional Owner-led agreements. There are currently nine accredited agreements supporting 17 clan groups, covering approximately 23 per cent of the Reef coastline. The Authority commenced new partnerships to develop two new agreements. Moreover, one Indigenous Land Use Agreement brings the total approximate coverage of agreements to 25 per cent.

The Marine Resource Agreements groups have demonstrated effective governance of Sea Country management over the year, and have been supported by the Authority to deliver several cultural mapping and education activities. These Sea Country activities have been delivered in strong partnership with key stakeholders, including Australian and Queensland government agencies.

Implementation of the *Aboriginal and Torres Strait Islander Heritage Strategy* for the Marine Park is well underway. Actions under the Strategy contribute to all four program areas of the Authority's Corporate Plan and make a significant contribution to nine outcomes of the Reef 2050 Plan. The majority of actions are on track with significant foundational activities resourced and underway.

Scoping options to improve co-management within the current legislative framework is being progressed. A best practice literature review and analysis of Traditional Owner aspirations has been completed and will inform further work during 2021–22, including engagement with the Indigenous Reef Advisory Committee.



Participants at the Mandubarra Cultural Values Launch © Commonwealth of Australia (GBRMPA)

PERFORMANCE

Tools stream

In consultation with a broad range of stakeholders, the Authority developed and released a draft sustainable Tourism Management Action Strategy for public consultation in February 2021. This strategy will guide the review, development and implementation of more responsive, contemporary tools for managing tourism in the Marine Park. The feedback received during public consultation was supportive of the concept of an overarching tourism strategy and, broadly, its intent and content. All feedback was subsequently used to inform the development of the revised strategy. The sustainable Tourism Management Action Strategy is expected to be finalised in 2021–22.

An audit of existing Authority external policies has been completed, and a review of select policies and rationalisation of the Authority's external policy environment is underway, guided by the draft Tourism Management Action Strategy and risk tolerance projects.

A gap analysis of the current policy and planning tools was completed, including an in-depth analysis of plans of management and identifying multiple options for improvement.

The John Brewer Reef Site Plan was completed and made publicly available on the Authority's website following a period of public consultation.

The Great Barrier Reef Marine Park Regulations 2019 were amended to enforce no-anchoring areas Reef-wide and enable them to be declared through a notifiable instrument—a tool not previously used by the Authority. All no-anchoring areas within the Townsville—Whitsundays Management Area are now enforceable.

Authority-wide understanding of our management tools has been supported by the development of a comprehensive training package.

Communication of our management tools continued throughout 2020–21 with reviews of web content, zoning map content updates and the Whitsundays Recreational User Guide.

Resilience stream

Following public consultation, the Authority finalised and is now implementing the Policy on Great Barrier Reef Interventions to guide matters related to restoration or adaptation interventions within the Great Barrier Reef Marine Park and the Great Barrier Reef Coast Marine Park. This policy is available on the Authority's website.

Two guidelines to support applying existing discretionary clauses within plans of management were finalised and placed on the Authority's website, and have been used during permissions assessment processes.

Sustainable use of the Reef

The Authority is committed to ensuring that the Reef is used sustainably and ecologically. It achieves this through a number of delivery strategies and programs, including the Reef Joint Field Management Program.

Reef Joint Field Management Program

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

The program has been undergoing a significant five-year expansion. The program's expansion will continue as planned with joint funding of more than \$38 million by 2021–22 and staff resourcing will equate to approximately 186 people.

The program's annual business plan targets are underway with significant progress made in 2020–21.

Technology transformation program

The Reef Joint Field Management Program Strategy Group responded to the *Periodic Review Report 2017* by commencing the technology transformation program. The Authority doubled its investment and efforts in the Reef Joint Field Management Program. As a part of this contribution, two staff commenced in the Reef Protection Branch in January 2021.

The technology transformation program's initial collaborations with the Australian Institute of Marine Science (AIMS) and the Queensland University of Technology (QUT) have led to the co-funded



Reef Joint Field Management Program, testing the underwater unmanned vessels as part of the technology transformation program © State of Queensland (QPWS)

development of ReefScan technologies (AIMS) for benthic monitoring and initial trials of above, on and underwater unmanned vessels (QUT) for benthic monitoring, incident response and mooring maintenance. Early-stage collaboration with the Australian Maritime Safety Authority is underway to assess the suitability of automatic identification system technology as a potential solution for the expansion of vessel tracking within the World Heritage Area.

The coming year (2021–22) will see the development of a five-year technology transformation program strategy to prioritise the technological improvements to be explored and adopted. The strategy will detail the expected timeframes of the process steps, including scoping, collaboration, trials and implementation of each project element. A key priority of the technology transformation program is to ensure that data collection on World Heritage values and threats and compliance management will be undertaken using technologies capable of near real-time efficient and effective data capture, storage, analysis, integration, reporting, sharing and use in decision-making.

Supporting Traditional Owners and Land and Sea Rangers

During the 2020–21 financial year, two contractual work placement arrangements and a part-time work placement were established within the Reef Joint Field Management Program in partnership with Darumbal Enterprises and the Yintjingga Aboriginal Corporation. Facilitating Traditional Owners working on country and gaining experience as marine parks rangers is a key objective of the Indigenous work placement arrangements developed by the Reef Joint Field Management Program. Work placements are strengthening two-way cross-cultural information and skills sharing with Traditional Owner groups in the Reef. There are plans to expand these work placements in other parts of the Reef Joint Field Management



Capacity building for Indigenous Rangers strategy incident management training © Commonwealth of Australia (GBRMPA)

Program and with additional Traditional Owner groups during the 2021–22 financial year.

Finalising visitor infrastructure works on North West Island

North West Island (105ha), located within the Capricornia Cays National Park offshore Gladstone, is a very popular camping destination, and is a key turtle rookery, supporting an extensive *Pisonia grandis* forest important for nesting seabirds. Over time, the footprint of the campgrounds have expanded outside the designated areas and there was a management need to reduce visitor impacts to protect the *Pisonia* habitat and associated seabird nesting areas. The three toilets on the island also needed replacing and upgrading. Working with our Reef Joint Field Management Program partners, QPWS, a detailed site plan was developed and implemented. This multi-year project saw walkways and camping areas delineated using rope and bollards, and the toilets replaced with three accessible facilities using low-maintenance materials. The Program, together with the Gidarjil Development Corporation and Gidarjil Sea Country Rangers, assisted with all elements of the works.

The island also had a large infestation of introduced mice, which prey on seabird eggs and generally disturb fragile island ecosystems. An eradication program was implemented that used aerial broadcasting of baits across the island. The Reef Joint Field Management Program undertook the baiting program while the island was closed for the infrastructure upgrades. Gidarjil Sea Country Rangers also assisted with the pre and post-monitoring of mice. Treatments are now complete, with permanent stations in place for ongoing monitoring over the next couple of years.

Project funding is through Reef Trust as part of the Curtis Island indirect offsets.

Regulator performance framework self-assessment 2020–21

Due to changes in reporting on regulatory functions through the PGPA Act process that commenced on 1 July 2021, the Authority is currently reviewing its approach to this reporting. A regulator performance framework self-assessment was not required for 2020–21.

The Reef is understood

The Authority is committed to ensuring the Reef is understood and achieves this through its publications, engagements and materials as the leading voice of the Reef.

PERFORMANCE

Science and knowledge needs

The Authority has a publicly accessible *Science Information Needs 2014–2019* document available on its website. This required an update following the release of the Outlook Report 2019 and a priority monitoring gaps assessment that occurred in 2020–21. A clearer strategy was also needed following feedback that the original document was not engaging to the research community. In 2020, the Authority began updating the Science and Knowledge Needs for Management document (formally known as *Science Information Needs 2014–2019*), focusing on a shorter, succinct product that communicates: 1) how the Authority values science and how it is used to inform our management, 2) our priority science and knowledge gaps and 3) guidance on how science and knowledge providers should engage with the Authority to deliver collective impact. The primary purpose of this document is to summarise the Authority's priority information needs for a wide research/knowledge provider audience to help support high-level discussions with research organisations, agency heads and key stakeholders.

The development of the new Science and Knowledge Needs for Management document is progressing well and near completion. The new revision sets out the Authority's four overarching science and knowledge themes and associated priority information needs. These priority areas will form the focus of collaboration opportunities with science and knowledge providers. Priorities were informed by the Outlook Report 2019 and emerging needs identified by Authority staff.

Reef 2050 Integrated Monitoring and Reporting Program

The Authority is the lead coordinator of the Reef 2050 Integrated Monitoring and Reporting Program, a joint partnership involving key Australian Government environmental management and science agencies (Department of Agriculture, Water and the Environment; AIMS; Commonwealth Scientific and Industrial Research Organisation (CSIRO), the Integrated Marine Observing System); and the Queensland Government. Traditional Owner representatives also form a key part of the program's governance. In addition to showing how the Reef 2050 Plan is performing against its objectives, the program provides an online portal (the Reef Knowledge System) that integrates information to inform and guide management decisions in a rapidly changing world. This long-term initiative is critical to supporting resilience-based management and complementing evidence-based reporting about the Reef.

The Reef 2050 Integrated Monitoring and Reporting Program Business Strategy 2020–25 is in progress and expected to be endorsed by the governance

group in September 2021. The Annual Business Plan 2021–22 is complete and was endorsed by the governance group in July 2021. The Annual Business Plan 2021–22 defines performance measures mapped to defined outcomes in the Business Strategy 2020–25.

During 2020, the Reef 2050 Integrated Monitoring and Reporting Program transitioned to new governance arrangements and a Program Management Office was established. A *Priority Monitoring Gaps Prospectus* was developed to address critical data gaps and these are now being progressed by a large body of science providers with funding support from the Australian Government's Reef Trust Partnership with the Great Barrier Reef Foundation.

The Reef Knowledge System (pilot) was released to Reef managers and the public in October 2020, providing access to interactive maps to explore a wide range of Reef information. The prototype of the system demonstrates how integrated monitoring can inform resilience-based management.

Program areas

The performance information within the Portfolio Budget Statement is underpinned and delivered through the Authority's key activities and delivery strategies. These activities and delivery strategies form four program areas that guide our core business in the Corporate Plan 2020–21 (outlined in Table 3).

Table 3: Program areas aligning with our corporate business

Program area 1	Enhancing Reef resilience by providing expert knowledge to advise key decision-makers on managing, reducing or avoiding significant threats to the Reef
Program area 2	Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence
Program area 3	Enhancing Reef resilience through partnerships, collaboration and education
Program area 4	Supporting a high-performing organisation

Target tracking

In the Corporate Plan 2020–21, many of the targets and performance criteria have been redefined. For this reason, tracking data may be unavailable as trends are yet to be seen.

Program area 1: Enhancing Reef resilience by providing expert knowledge to advise key decision-makers on managing, reducing or avoiding significant threats to the Reef

As the lead management agency for the Marine Park, the Authority has a critical role in providing expert technical knowledge and policy advice to decision-makers to help deliver and influence actions in avoiding, mitigating and managing threats to the Reef. The Authority's position statements on key threats to the Reef, along with ongoing involvement in the review and delivery of the Reef 2050 Plan, enable the Authority to influence responses to key Reef threats.

Information is collected through various programs and draws on a range of sources. These include a diverse range of knowledge from Traditional Owners, scientists, stakeholders and Authority staff, which informs management decisions and provides evidence-based advice to the government, the public and stakeholders. Information is shared with various stakeholders, through publications such as the Reef summer snapshot and Marine Monitoring Program reports, along with briefings and engagement opportunities.

Performance results

The results against performance criteria for Program area 1 are outlined in Table 4.

Table 4: Summary of performance results against Program area 1

Corporate result	Performance information	2020–21 Target	2020–21 Actual
1.1 Expert knowledge is shared	1.1.1: Progress, outcomes and key learnings in the remediation process for Douglas Shoal Project are shared externally	Establish methodology and baseline	In progress
	1.1.2: Chief Scientist provides formal advice to key stakeholder groups	70% / 12 key stakeholders	92% of 13 key stakeholders
	1.1.3: Improvement in the trust level sentiment score through a sample survey of stakeholders	7.2	Not completed
	1.1.4: Number of synthesis products delivered	5	5 (one summer snapshot and four Marine Monitoring Program reports)
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 the Outlook Report 2019	60%	60% achieved
	1.2.2: Percentage of planned compliance days completed	80% of 910 dedicated compliance days	1059 compliance days achieved 116% of the planned compliance days completed
	1.2.3: Information needs identified by the Authority are covered by knowledge systems	Establish methodology and baseline	In progress

Criteria source: Performance indicators recorded in the Authority's chapter in the Department of Agriculture, Water and the Environment 2020–21 Portfolio Budget Statements p. 314 and in the Authority's Corporate Plan 2020–21 pp. 30-31.

PERFORMANCE

Corporate result 1.1: Analysis against performance criteria and purpose statement

The following information supports corporate result 1.1: Expert knowledge is shared. These activities relate directly to the Portfolio Budget Statement strategic result: The Reef is understood.

Douglas Shoal Environmental Remediation Project

The Douglas Shoal Environmental Remediation Project is the first of its kind for the Authority. It aims to remediate the damage to the shoal caused by the grounding of the bulk carrier *Shen Neng 1* in 2010.

It is important that knowledge gained during the project is made available externally to help decision-makers domestically and internationally manage threats or impacts to the Reef. Knowledge is shared through updates, technical reports and project progress reports, which are published on the Authority's website. This information is also important in guiding proposed remediation activities and demonstrating responsible planning for remediation activities.

Engaging with key stakeholders

The Authority's engagement with key stakeholders is critical for ensuring efforts are focused on the areas of greatest impact and that we are well coordinated with other organisations involved in Reef protection. As part of this, the Authority facilitates the exchange of information between producers (for example researchers and information holders) and decision-makers (for example Reef managers, government and stakeholders).

In early 2020–21, a list of 12 key stakeholders who were considered a high priority for briefings from the Authority's Chief Scientist was defined. Over the year, the list was re-evaluated and resulted in 13 high priority stakeholders. Of these identified stakeholders, 12 (92 per cent) were provided with at least one briefing during the year.

Briefings included updates on the Authority's major projects, Reef health updates and management activities within the Marine Park.

The Authority provided high-quality and well-considered advice to the Minister for the Environment; the Department of Agriculture, Water and the Environment and other parliamentary stakeholders throughout 2020–21.

International Coral Reef Initiative (ICRI) and international engagement

Since mid-2018, the Authority has led Australia's role as co-chair of the ICRI Secretariat, in partnership with the governments of Indonesia and Monaco. ICRI is the major international forum on coral reefs and provides an important platform for knowledge-sharing and capacity-building for coral reef managers and policy makers.

The Authority demonstrates its commitment to the protection of the Reef and coral reefs worldwide through its longstanding role within ICRI and supports the sharing of knowledge and expertise by encouraging active engagement by coral reef countries involved in the initiative.

The United States of America will take over the Secretariat co-chair responsibilities in late 2021. The Authority will continue to play a leading role in ICRI, particularly through the ICRI ad hoc Committee on resilience-based management.

The Authority is also committed to supporting Australian Government marine priorities, including the Commonwealth Blue Charter and the World Heritage Marine Programme.

Stakeholder research

As part of the Authority's engagement with stakeholders, the Authority engages an external research consultancy firm to conduct an annual 'brand awareness' survey with a representative demographic of the Australian Census population. The survey is conducted during the second half of the financial year and last year's score results provided a methodology baseline result. This year, the survey was postponed due to unforeseen events. The survey will be conducted in the first half of the 2021–22 financial year. The survey results are used to inform the Authority's communication and engagement strategies and activities. This includes the overarching communication and engagement strategy aimed at positioning the Authority to inspire and enable people to take action to ensure



Staff workshops to develop the communications strategy
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a healthy Reef for future generations through its position as the trusted voice of the Reef.

Delivering synthesised products

The *Reef Snapshot: Summer 2020–21* provides a concise, easy to understand summary of how the Reef has fared over the past summer, what this means for coral and the actions being taken to help coral health. It is a joint initiative of the Australian Government's lead management and science agencies for the Reef: the Authority, AIMS and CSIRO. The snapshot is an important synthesis product providing a summary of Reef health monitoring conducted each year. It is based on the latest available science and information at the time of writing, and sets the scene for more comprehensive reports that are released later in the year.

The Authority's corporate website page for the snapshot had 1300 page views between the release date (27 April 2021) and 15 June 2021. The snapshot's e-Library page was viewed 822 times.

The Great Barrier Reef Marine Monitoring Program surveys and reports on the health of inshore coral, seagrass and water quality every year. The program has been established for more than 15 years.

Monitoring information was collected and synthesised over several months by partners at AIMS and James Cook University (JCU), and published by the Authority in four technical reports

for inshore coral, seagrass, pesticides and water quality, and an annual Quality Assurance/Quality Control manual in our e-Library. The Authority synthesises the drivers, pressures and state of the inshore environment in the online *Reef 2050 Water Quality Report Card*. Results from the report card assess the effectiveness of the Australian and Queensland governments' *Reef 2050 Water Quality Improvement Plan (2018–2022)*, which is committed to improving the quality of water flowing into the Reef.

Monitoring has improved our scientific understanding of how the Reef is affected by pressures (such as cyclones, floods, rising ocean temperatures and land-based run-off). The Authority relies on monitoring data generated by this program to engage with stakeholders and inform management actions. Current and timely information is shared through publicly available web content, seminars, Reef Health updates, fact files for Marine Park rangers, briefings and responses to media enquiries. Coral data is available online at AIMS within two to three weeks of surveys. Information is circulated through podcasts, videos and social media. This supports the Authority's capability and is a direct demonstration of how expert knowledge is used.

Corporate result 1.2: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 1.2: Expert knowledge is used. They relate directly to the Portfolio Budget Statement strategic result: Sustainable use of the Reef

Policies, strategies and position statements addressing risks as identified in the 2019 Outlook Report

Position statements clearly outline the Authority's position on threats to the Reef outside its statutory control. They consider the impacts of threats and what is needed to address them, and are effective in supporting positive outcomes for the Marine Park. Actions needed to address threats include protection, conservation and restoration of coastal ecosystems critical for Reef health, actions to reduce plastic pollution and marine debris, and decreasing global greenhouse gas emissions to reduce the risks and limit the impacts of climate change on the Reef. Position statements help guide management responses for long-term protection and conservation of the Reef's environment, biodiversity and heritage values.

This year, the Authority released two position statements, one on fishing and one on water



Reef Snapshot Summer 2020–21 report
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PERFORMANCE

quality. Fishing is a long-established and important activity in the Marine Park. Fishing activities are regulated within the Marine Park. However, some fishing practices continue to have an impact on the Reef. The Authority seeks to ensure fishing is ecologically sustainable through an ecosystem-based approach and management actions that consider the cumulative impacts of fishing on all species and habitats within the Marine Park.

Poor water quality is a major threat to the Reef, particularly for inshore areas. Improving the quality of water entering the Marine Park is critical and urgent. The Authority supports actions that reduce pollutant loads from all land-based sources.

A total of 60 per cent (59 out of 98) of the Authority’s policies, position statements, strategies address at least one threat that is a high or very high risk to the Region’s ecosystem and heritage values, as identified in the *Outlook Report 2019*. Damage to reef structure is the most frequently addressed threat (34 per cent) followed by marine debris (25 per cent).

Compliance management surveillance

The Reef Joint Field Management Program is the principal driver and coordinator of strategic and operational compliance management of the Great Barrier Reef World Heritage Area.

Compliance management in the World Heritage Area is risk-based and involves assessing the

impact of illegal activities and the likelihood of them occurring regularly. This focuses resources to the best treatments (education, audits, surveillance and enforcement) for illegal activities, including the application of surveillance and investigations for those activities of highest impact and risk (such as illegal commercial and recreational fishing, shipping, poaching of dugongs and marine turtles, and damage to cultural and maritime heritage sites).

The 2020–21 financial year saw a continued increase in dedicated compliance patrol effort in the World Heritage Area with 1059 days delivered by the expanded Reef Joint Field Management Program and partners. This is more than 45 per cent above the key performance indicator of 728



Conducting aerial surveillance and enhancing compliance skills with Kuuku Ya'u Indigenous Compliance Rangers © Commonwealth of Australia (GBRMPA)

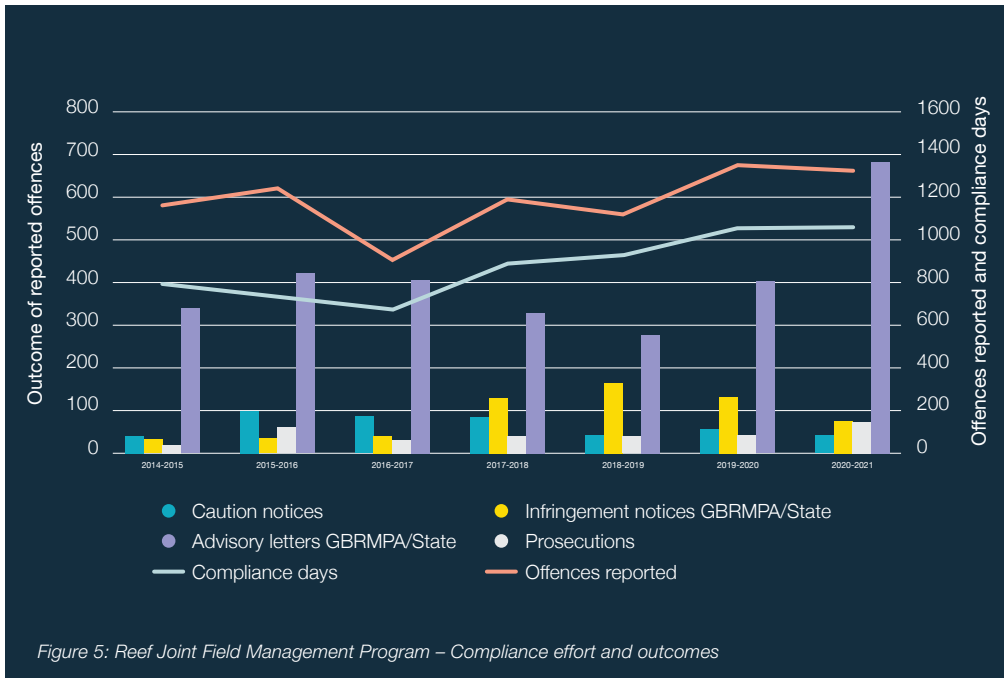


Figure 5: Reef Joint Field Management Program – Compliance effort and outcomes

days. This surveillance output included vessel, aerial and land-based patrolling. Program partners for surveillance delivery include QPWS, Queensland Boating and Fisheries Patrol, Queensland Police Service, Maritime Border Command and Indigenous Ranger groups. More information on compliance efforts can be found in corporate result 2.2.

This increase in surveillance effort was delivered to treat the continued pressures of increased recreational use within the World Heritage Area, and the need to suppress and reduce the continued high levels of recreational fishing offences and control other high-risk illegal activities.

The increase in 2020–21 compliance days, shown in Figure 5, also saw a parallel trend in the number of reported recreational fishing offences. The total compliance offences for the reporting period can be found under corporate result 2.2.

The Reef Joint Field Management Program's compliance surveillance and monitoring extends to vessel-tracking, in partnership with Queensland Fisheries. This work is consistent with the *Queensland Sustainable Fisheries Strategy 2017–2027*, with all commercial fishing vessels operating in the World Heritage Area now required to have vessel-tracking units. This has resulted in a significant improvement in the understanding of commercial fishing non-compliance and promoting assisted compliance for commercial fishing operators.

Reef knowledge

In 2020, the Authority published a *Priority Monitoring Gaps Prospectus*, which reflected one of the project outcomes from the Reef 2050 Integrated Monitoring and Reporting Program. This component of work was focused on developing a methodology for identifying knowledge requirements for ongoing reef management and progress reporting against the Reef 2050 Plan. The prospectus identified 11 priority gaps. Data from these projects will be integrated into the monitoring and reporting program as they become available to enable timely access to knowledge by decision-makers to inform management decisions.

The Reef Knowledge System (pilot) was released to Reef managers and the public in October 2020, and provides access to interactive maps to explore a wide range of Reef information. Many stakeholders were engaged in showcasing the Reef Knowledge System. Decision support priorities were scoped and planning was conducted to deliver fit-for-purpose decision support tools. Compliance risk modelling was completed to improve compliance planning and Reef protection. Release of the *Reef Snapshot: Summer 2020–21* was powered by monitoring and reporting program datasets and partners. The Reef Knowledge

System will continue to be developed to provide access to data to support adaptive management, incident response and progress reporting against the Reef 2050 Plan.

The Resilient Reef Network Guidance tool forms one of the many decision support tools that will be produced from the monitoring and reporting program. The tool, allows managers to explore a range of pressures reefs have been exposed to (including cyclones, sea temperature, and flood waters) via maps and charts, and understand the recovery potential of reefs. This provides guidance on where management actions should occur, such as crown-of-thorns starfish control, further monitoring effort and compliance vessel scheduling.

PERFORMANCE

Program area 2: Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence

The Authority is the primary environmental regulator for protecting and managing the Marine Park. A combination of management tools and approaches are used to provide certainty about where use may occur, the types of activities permitted and the conditions under which activities may proceed. These tools include a Marine Park-wide zoning plan, plans of management, site-specific management arrangements, Traditional Usage of Marine Resource Areas, policies, permits, education, compliance and enforcement.

The Authority's world-renowned regulatory framework and the Great Barrier Reef Marine Park Zoning Plan 2003 manage the 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 the effects of climate change, Reef management must

continually evolve to focus its effort on activities that address the highest risks and improve ecosystem resilience. To improve the Reef's resilience, the Authority continually refines and focuses its regulatory efforts on activities presenting the highest risks, including implementing the Policy and Planning Strategic Roadmap.

Compliance delivered through the Reef Joint Field Management Program is risk-focused and well-planned. Illegal fishing activity is deterred and detected by intelligence-driven patrols and deployment. Pressures in the Marine Park are managed by zoning plans that protect marine habitats and the species they sustain. The compliance program delivers on initiatives under the Blueprint and the Reef 2050 Plan to support Reef resilience.

Performance results

The results against performance criteria for Program area 2 are outlined in Table 5.

Table 5: Summary of performance results against Program area 2

Corporate result	Performance information	2020–21 Target	2020–21 in progress
2.1: Strategies and rules for a resilient Reef are made	2.1.1: New or amended policies presented to Reef Advisory Committees for advice	Establish methodology and baseline	Completed
	2.1.2: Review and update Reef Blueprint and report against actions	Final report against actions in 2017 Blueprint Develop revised Reef Blueprint	In progress
2.2 Rules for a resilient Reef are followed	2.2.1: Number of offences in the Marine Park per year	1100	1539¹
	2.2.2: Increase in the uptake of online permissions and environmental management charge system	Establish methodology and baseline	Completed
	2.2.3: Planned permissions and environmental management charge compliance activity completed	Establish methodology and baseline	In progress
	2.2.4: Number of Marine Park compliance activities in each risk category	Maintain or improve	Completed
	2.2.5: Our permission system service level standards are met	Establish methodology and baseline	In progress

¹ This figure now includes permissions compliance figures. These figures were not incorporated in the initial figure predicted in the 2020–21 Corporate Plan.

Corporate result	Performance information	2020–21 Target	2020–21 in progress
2.3 Innovate for a resilient Reef	2.3.1: Support for new research and development projects with contributions from the Authority	Establish methodology and baseline	In progress
	2.3.2: Progress against remediation milestones to promote natural recovery at Douglas Shoal	Successful procurement of remediation contractor	In progress
	2.3.3: Percentage of high-value reefs protected to achieve ecologically sustainable numbers of crown-of-thorns starfish	70%	55%

Criteria source: Performance indicators are recorded in the Authority's chapter in the Department of Agriculture, Water and the Environment 2020–21 Portfolio Budget Statements p. 314 and in the Authority's Corporate Plan 2020–21 p. 30-31.

Corporate result 2.1: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 2.1: Strategies and rules for a resilient Reef are made. These relate directly to the Portfolio Budget Statement strategic result: The Reef is understood.

Policies presented to the Reef Advisory Committee

No new or amended policies were presented to the Reef Advisory Committee for advice in 2020–21. This financial year saw the inauguration of the Indigenous Reef Advisory Committee, while the Tourism Reef Advisory Committee was formed at the end of the 2019–20 financial year. The majority of items brought to these committees were to inform and advise new members of Authority business. This performance measure will be replaced by a new performance measure in future years.

Further reporting on the Reef Advisory Committee can be found in Part 4 Management and accountability.

The Great Barrier Reef Blueprint for Resilience

The health and resilience of the Reef are under threat from climate change, land-based run-off, coastal development and other human-induced pressures. As a result of the significant coral bleaching events in 2016 and 2017, the Authority recognised that resilience actions needed to go beyond business as usual.

The Blueprint sets best practice standards across the Authority's key program areas to support a more resilient Reef. It signals the actions the Authority will take with our partners to strengthen

the Reef's resilience, its capacity to recover after disturbances and return to a healthy state, and the challenges it faces now and in the future.

The Authority conducted an internal review of the 2017 Reef Blueprint outcomes, which were used to guide the approach to a revision of the document. The Blueprint revision is underway and a project plan for its development was completed, setting out a detailed timeline for completion of the update to the Blueprint in 2021–22.

Corporate result 2.2: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 2.2: Rules for a resilient Reef are followed. These relate directly to the Portfolio Budget Statement strategic results: The Reef is protected and Sustainable use of the Reef.

Dramatically enhancing compliance in the Marine Park

The Reef Joint Field Management Program continued to enhance its compliance efforts in 2020–21 as recommended in the Reef 2050 Plan and the Blueprint.

During 2020–21, 1539 possible offences were reported from across the Commonwealth and Queensland jurisdictions of the World Heritage Area. This figure of possible offences is higher than the initial predicted figure of 1100. Incidents reported through the Reef Joint Field Management Program and the Authority's Permissions Compliance team have been included in the stated figures, with 216 reports relating to permissions compliance matters. All received reports were reviewed and appropriate enforcement actions were applied, such as warnings, infringement notices and court proceedings.

PERFORMANCE



QPWS rangers and Authority compliance officers undertaking field compliance activities © State of Queensland (QPWS)

The Reef Joint Field Management Program operates as a joint initiative between the Federal and Queensland governments and operates under its own performance indicators. One of the performance indicators to measure the effectiveness of the compliance program is the number of dedicated compliance days undertaken during high-risk illegal recreational fishing periods, with a target of 50 per cent. These periods are defined as night-time, weekends, public holidays, school holidays and good weather periods (winds less than 10 knots). During 2020–21, 79 per cent of dedicated compliance days (837 out of 1059 days) were undertaken during high-risk illegal recreational fishing periods as mentioned in corporate result 1.2.

Permissions system

Regulatory framework

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

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

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

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

Online permissions and environmental management charge system

Online applications are currently available for permit applications (new and continuation) and transfer applications. Permit holders are able to complete some administrative processes online, such as managing vessel notifications. Applications for



Permissions compliance team launched 'My Case Manager' © Commonwealth of Australia (GBRMPA)

processes such as variations, splits and mergers are received via email and initiated in the Reef Management System manually.

The Authority received 319 properly made permit applications in the reporting period. Of the application types that can be applied for online (new, continuations and transfers), more than 80 per cent have been successfully submitted online.

Measures to reduce administrative burden on permit holders since the start of the COVID-19 pandemic saw an increase of manually-initiated applications in 2020. Online applications have returned to more than 95 per cent in quarter four of the reporting period.

An automated process for Future Act Notifications under the *Native Title Act 1993* (Cth) was implemented in June 2021. This automation reduces processing time and minimises human error.

The environmental management charge is associated with most commercial activities, including tourism operations, non-tourist charter operations and facilities, operating under a permit issued by the Authority.

For most tourism operations, Marine Park visitors participating in a tourist activity are liable to pay the charge to the permit holder, who then remits the charge to the Authority.

For the entire reporting period, the Australian Government waived all environmental management charge obligations to support local tourism business and regional economies hardest hit during the COVID-19 pandemic. Despite waiving the environmental management charge, visitation numbers to the Marine Park continued to be submitted by permit holders via logbook returns throughout the entire reporting period, achieving an average 96.9 per cent submission rate for visitation data. Of the logbooks submitted, approximately 95 per cent were submitted online.

The most recent visitation numbers to the Reef indicate a decline of 66 percent for the January to March 2021 quarter against an eight year average for the same period.

Through the 2021–22 Budget, the Australian Government continues to support the tourism industry by extending the waiver of environmental management charge up to 30 June 2022 (previously 30 June 2021).

Table 6: Progress of routine permissions that have been streamlined

Routine type	Scoping	Drafting	Review		Approval		System Builds
			QPWS&P ¹	GBRMPA	QPWS	GBRMPA	
Commercial research	✓	✓	✓	✓	✓	✓	✓
COTS ² removal	✓	✓	✓	✓	✓	✓	✓
<i>Drupella</i> removal	✓	✓	✓	✓	✓	✓	✓
Tourism and Charter	✓	✓	✓	✓	✓	✓	✓
Barge	✓	✓	✓	✓	✓	✓	✓
Cruise ship	✓	✓	✓	✓	✓	✓	✓
Education	✓	✓	✓	✓	Pending	Pending	Pending
Large vessel			✗ Managing agencies agreed not to pursue				
Barge and Tourism			✗ Managing agencies agreed not to pursue				
Research and restoration			✗ Managing agencies agreed not to pursue				

¹ QPWS+P = Queensland Parks and Wildlife Service and Partners

² crown-of-thorns starfish

PERFORMANCE

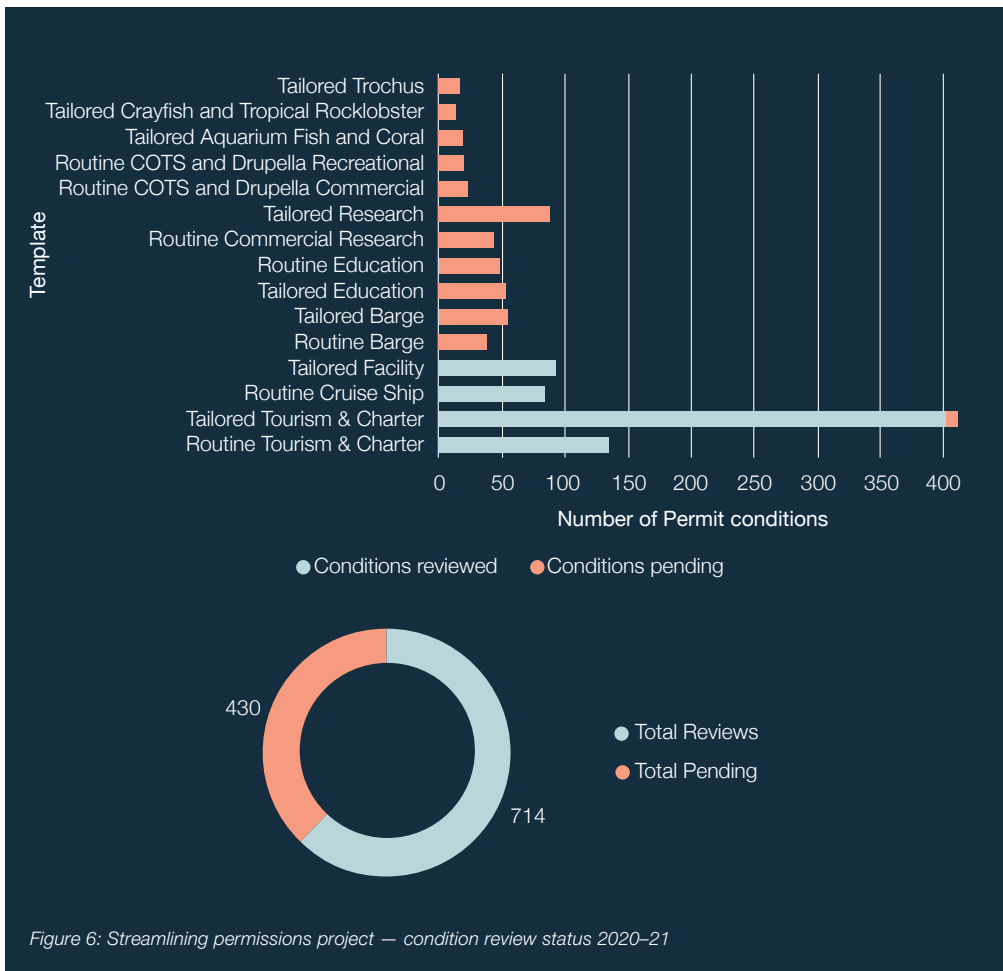


Figure 6: Streamlining permissions project – condition review status 2020–21

Streamlining permissions

In 2020–21 the Australian National Audit Office made seven audit recommendations, which focus on finalising practices and processes for a robust and transparent permission system.

The top two priorities, the development of more routine permits and the review of all permit conditions, are tracking well. Of the 10 potential routine permits outlined in Table 6 identified for development, only one is still pending approvals.

Expert working groups have compiled relevant information related to 714 permit conditions. Figure 6 shows these reviewed permit conditions compared to those still pending. This work has informed the preparation and consideration of 10 issue papers by the Joint Streamlining Steering Committee to resolve different expert opinions on issues identified and provide options for moving to our desired outcome of shorter, clearer and more enforceable permit conditions while ensuring the protection of the Marine Park's values.

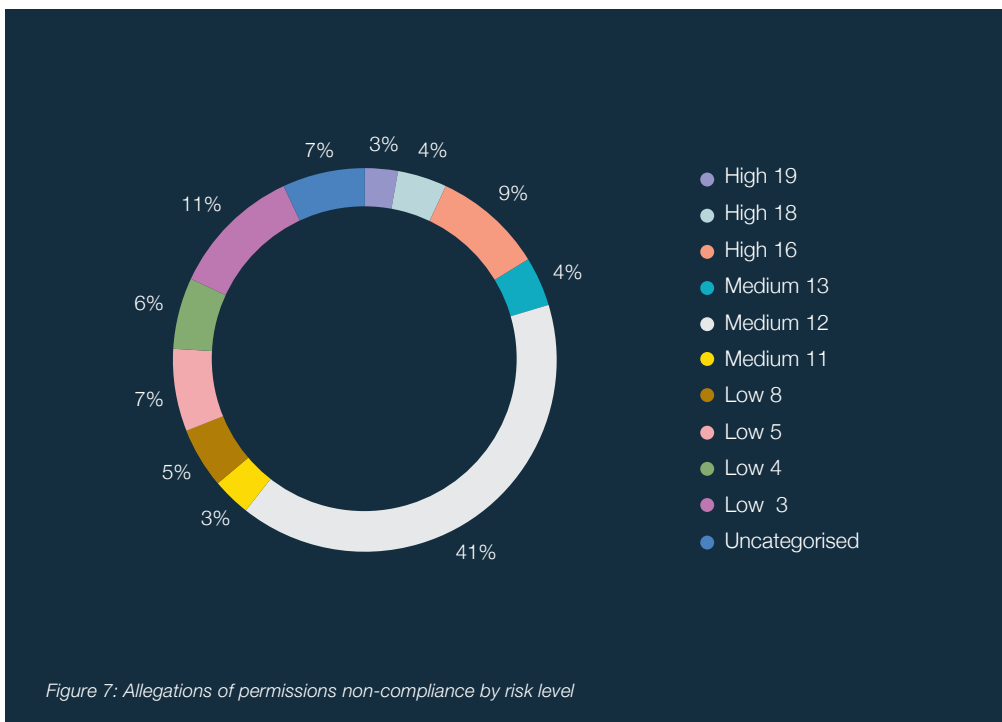
In 2020–21, the Authority released an educational product to help permit holders understand requirements for operating in the Marine Parks. The Guide for Current Permit Holders is available on the Authority's website.

Permissions compliance

As outlined in the Corporate Plan 2020–21, the Authority is committed to strengthening the monitoring and management of compliance risks associated with permissions.

The Annual Permissions Compliance Plan and associated risk assessment is the mechanism through which the Authority achieves this goal.

The Authority managed 216 allegations of permission non-compliance that were received during the reporting period, an increase of 2.8 per cent from the previous year. Figure 7 shows allegations of permission non-compliance received by risk level:



- 16 per cent were rated as high risk, such as failure to submit a bond or comply with a management plan/schedule of works.
- 48 per cent were rated as medium risk, such as failure to comply with a mooring or facility notification approval.
- 29 per cent were rated as low risk, such as failure to submit a research report or display a mooring reference number.

Seven per cent of allegations of non-compliance were not risk rated as they related to new allegation types released with the My Case Manager compliance system in February 2021.

Permission compliance audits

During the reporting period, the Authority planned to deliver three field audits in accordance with its Annual Marine Parks Permissions Compliance Plan. However, due to the impacts of COVID-19 and travel restrictions only one of the planned audits were completed. An additional unplanned site-specific field audit was also completed.

The Authority completed two permission compliance desk-top audits during the reporting period.

During the reporting period an increase in checks of permitted operations occurred. This is attributed

to an increase in park surveillance by the Reef Joint Field Management Program.

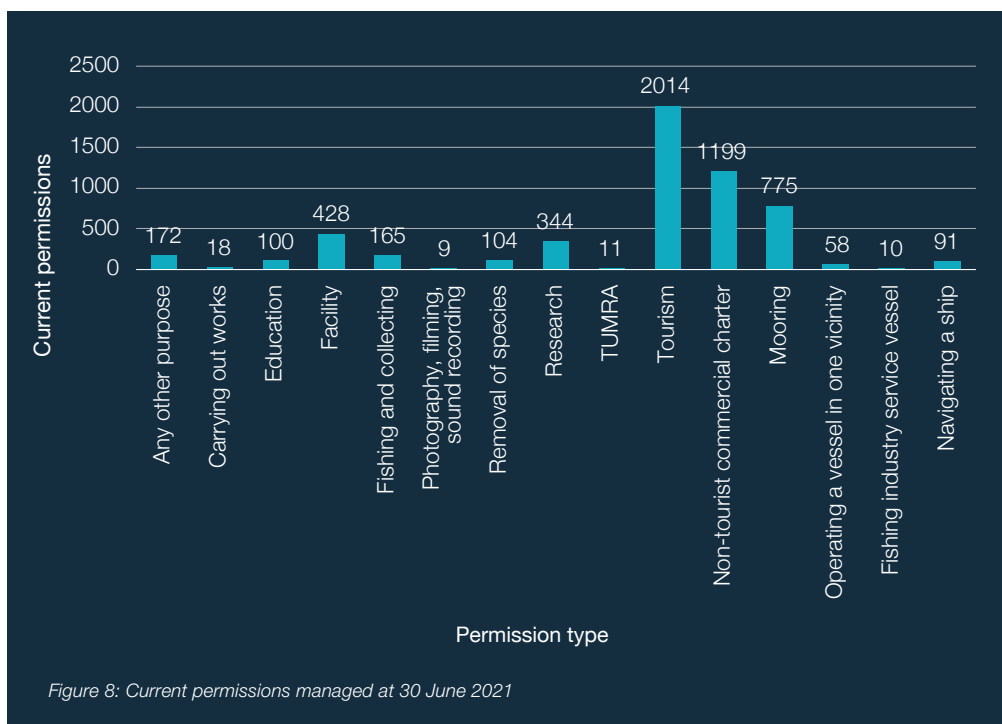
For the entire reporting period, the Australian Government waived all environmental management charge obligations to support local tourism business and regional economies hardest hit during the COVID-19 pandemic. Therefore, compliance activity on environmental management charge obligations has not been undertaken. The Authority provided updates and education messages on these changes via its external website and e-newsletters and by directly contacting permit holders on three occasions.

Permission compliance systems

During February 2021, the My Case Manager module within the Reef Management System was released to support effective, transparent and appropriate management of allegations of non-compliance relating to Marine Park permissions. This module integrates with existing permission system functions and features. Coinciding with this system enhancement, the Authority finalised a key internal procedure relating to managing permissions non-compliance.

The release of the My Case Manager system allows for the ability to establish baseline performance and efficiency measures relating to the management of permission compliance in future reporting periods.

PERFORMANCE



Marine Park compliance activities in each risk category

Throughout the reporting period, the number of Marine Park compliance activities in each risk category improved, with a decrease in the number of Very High risks and the number of High risks remaining the same as last year. The 2020–21 assessment of 36 activities found the number of risks to be Very High = four, High = 14, Medium = 14 and Low = four.

Subject matter expert group reviews of the compliance risk assessment for 2020–21 saw several activities shift from their 2019–20 risk category, some up and some down. For some, this change was due to a change in the assessed likelihood and for others to a change in the assessed consequence. A number of other activities changed in their risk score but remained within the same risk category. Overall, there was a decline from five to four Very High risks, the number of High risks remained stable at 14, Medium risks increased from 10 to 14, and the number of Low risks remained stable at four.

The increase in the total number of risks from 33 to 36 was due to the separation of three risks into two categories each, to better reflect the ‘minor’ versus ‘major’ range of sub-risks within these broad categories (commercial reef line fishing, island national park offences and breaches of marine parks permits).

Permissions system

Implementation of the permissions systems has continued to enable the sustainable use of the Marine Park while protecting identified environment and heritage values.

As at 30 June 2021, the Authority managed 1511 permits, covering 5606 permissions. Figure 8 shows the different permission types managed. Each permit can include multiple permissions with conditions.

Applications received and decisions made

During the reporting period, the Authority deemed 319 permit applications properly made in accordance with section 76 of the Great Barrier Reef Marine Park Regulations 2019 (Figure 9). A further 87 applications were received but were deemed to not have been properly made in accordance with the regulations. Of those properly made applications:

- 25 per cent required a routine assessment approach
- 63 per cent required a tailored assessment approach and all information was supplied with the application (tailored)
- 10 per cent required a tailored assessment approach with at least one formal further information request (tailored FINFO²)

² FINFO is where further information is requested of the permit holder to undertake an assessment of the proposed activity.

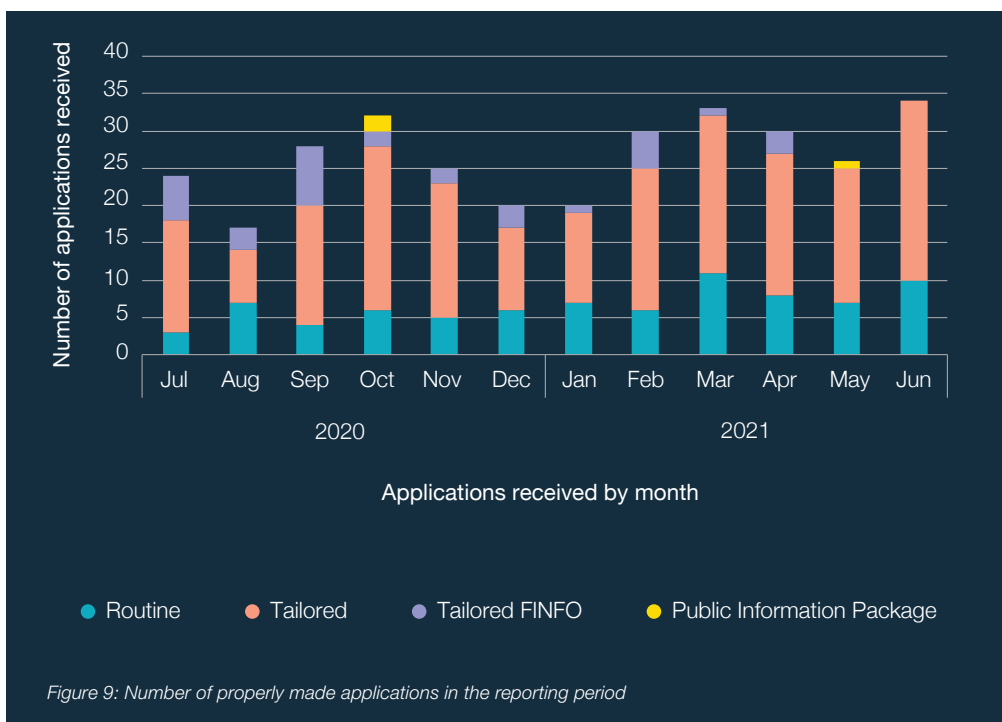


Figure 9: Number of properly made applications in the reporting period

- One per cent required a public information package assessment approach (for example, long-term maintenance dredging and installation of new facilities).

During the reporting period, 144 requests of an administrative nature such as notification approvals, condition variations, permit splits and mergers were received. A further 168 post-permit requirements for approval were also received, such as environmental management plans, research reports and schedules of works.

During the reporting period, 310 permit decisions were made (Figure 10). Of those decisions:

- 23 per cent were made through a routine assessment approach
- 60 per cent were made through a tailored assessment approach
- 17 per cent were made through a tailored FINFO assessment approach

A total of 30 permit applications were withdrawn before a decision was required.

Part 5 directions, sea dumping permits and compulsory pilotage exemptions

During the reporting period, the Authority granted two sea dumping permits under the *Environment Protection (Sea Dumping) Act 1981*, seven Part 5 directions and zero compulsory pilotage exemptions.

Progress against the permission systems service charter timeframes

The Authority's Service Charter outlines that routine applications will be decided within 25 business days of receipt of the application. Tailored applications (including tailored FINFO) are to be decided within 50 business days from receipt of all required information.

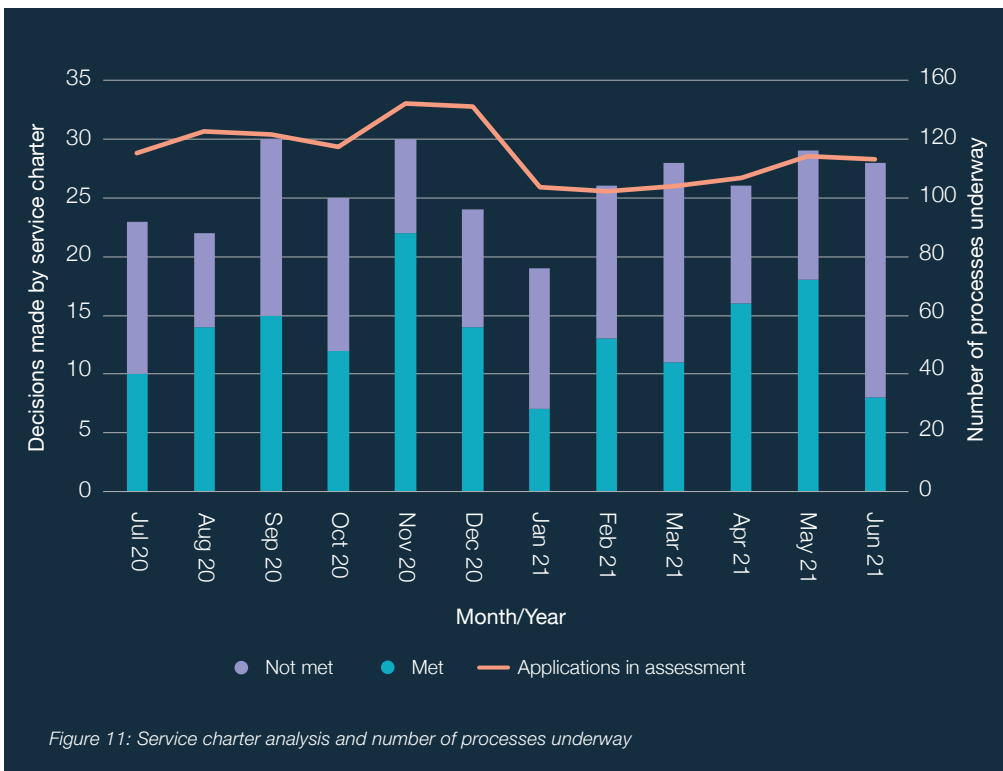
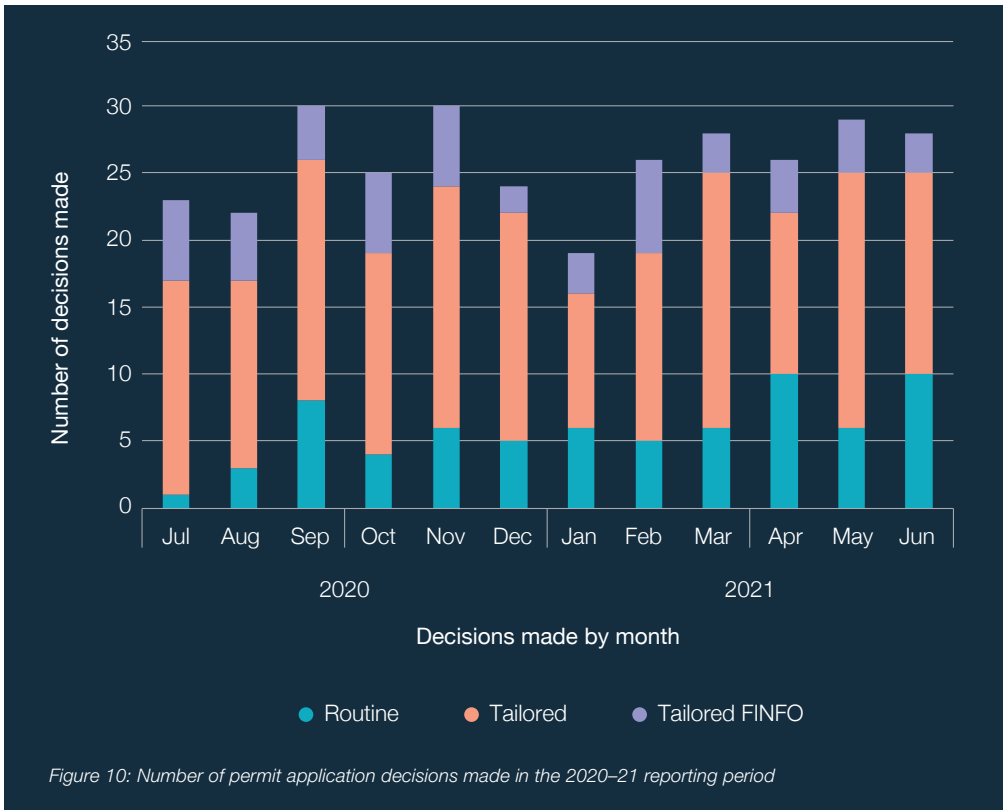
Fifty-two per cent of decisions for tailored and routine permit applications were made within the Service Charter decision timeframes. Of these decisions:

- 82 per cent of routine assessment approaches
- 38 per cent of tailored assessment approaches
- 58 per cent of tailored FINFO assessment approaches

Figure 11 shows the trend of all permit applications and administrative processes underway each month. The bars represent routine and tailored assessment decisions against service charter timeframes.

The months of July to October 2020 saw an increase in applications, in both tourism and research sectors. Triage to support high levels of variations and new applications/activities led to a build-up of continuation applications where the permit holder could continue operating whilst a decision was pending. November to January 2021 saw a small decrease in application numbers,

PERFORMANCE



allowing the assessment team to progress applications that were overdue, hence the higher number of overdue decisions being recorded in the Jan-Mar 2021 quarter. This pattern is evident across the months of fluctuating application numbers and subsequent decision timeframes over the reporting period.

Coordination with the EPBC Act

The Authority continued to implement the 2009 memorandum of understanding with the Australian Department of Agriculture, Water and the Environment in relation to the integration and application of the EPBC Act and Marine Park Act. Discussions continued between the agencies to progress a review and update of the memorandum of understanding. This memorandum helps integrate and streamline application and assessment processes when approvals and permissions are required under both Acts by establishing agreed administrative arrangements. During the reporting period, the Authority considered and provided advice, where relevant, on six projects that were referred under the EPBC Act. These projects triggered the consideration of potentially significant impacts on Matters of National Environmental Significance, being the Marine Park or the World Heritage Area.

Management of defence activities

The Authority maintained a strong working relationship with the Australian Department of Defence throughout 2020–21, consistent with the memorandum of understanding that supports a collaborative approach to managing defence exercises in the Marine Park. Staff provided advice to the Department of Defence on ways to avoid or minimise impacts from several defence operations and exercises that occurred in the Marine Park. In particular, Authority staff contributed to planning activities for the joint Australian and United States training exercise, Talisman Sabre 2021. This large exercise took place in July 2021 across several defence and non-defence training areas within the Marine Park. An important part of these activities is raising awareness and understanding among visiting militaries of the environmental responsibilities of operating in a World Heritage Area.

COVID-19 response

The Authority acknowledged the ongoing travel and work restrictions due to COVID-19 placed severe financial and operating hardship on individuals and businesses.

Staff worked with permit holders who are in the process of restructuring businesses as they adapt to the changing COVID-19 business environment. This has resulted in an increased internal administrative burden to restructure permits.

Between March 2020 and June 2020, non-urgent Future Act Notifications were placed on hold at the request of the Queensland Representative Body Alliance due to the impacts of COVID-19 on the capacity of Traditional Owner groups to respond to notifications. This led to a backlog of application decisions not being made until those notifications could be sent and addressed. The ongoing impacts are reflected in the Service Charter timeframe shown in Figure 11.

PERFORMANCE

Corporate result 2.3: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 2.3: Innovate for a resilient Reef. These relate directly to the Portfolio Budget Statement strategic result: The Reef is protected.

New research and development projects

The ways in which the Authority (in particular through the Reef Joint Field Management Program) facilitates new research and innovative resilience-based management are rapidly developing. A key project, the Green Island Reef Rehabilitation Project, delivered in 2020–21 exemplifies many of these. This project brought the Program together with tourism industry partners, research institutions, corporate stakeholders and Traditional Owners to undertake one of the first major reef rehabilitation efforts on the Reef. This project specifically aimed to test applying these methods to real-life situations where reef rehabilitation may be required at a local scale, such as following the grounding of a vessel on a coral reef.

The Authority provided a lead role to the project during its 18-month development and delivery, including comprehensive risk assessments, granting legislative approvals, project refinement (including site selection, Traditional Owner engagement and specific delivery methods) and major logistical support (Marine Park vessels and crew and trained divers).

The installation included the use of 'reef-stars' (developed by Mars Incorporated) and 'coral-clips®', in-water tools designed to support live coral fragments as they continue to grow into new healthy areas of reef (in areas previously devoid of stable substrate or live coral).

This (approximately 200m²) installation is continuing to be actively managed and monitored and now serves as a demonstration site. Tourism industry partners regularly access the site to interpret elements of the developing field of localised reef restoration to visitors.

This project tested many prevailing management paradigms and has achieved significant success in supporting and encouraging innovative ways to enhance reef resilience. The success of the project has paved the way for another similar project planned for delivery later in 2021 at Bait Reef in the Whitsundays Region.



Construction of Mars Reef Stars at Green Island © Commonwealth of Australia. (GBRMPPA)

Consistent with the Authority's crown-of-thorns starfish strategic management framework and the Blueprint, the Crown-of-thorns Starfish Control Program continues to integrate new research findings to improve its effectiveness and efficiency. In 2020–21, this program worked with National Environmental Science Program researchers to identify 600 reefs that were the most critical to coral recovery and crown-of-thorns starfish outbreak dynamics within the Marine Park. These results were combined with the Authority's prototype Resilience Network dashboard on cumulative impacts, Reef health and impact data collected by the Reef Joint Field Management Program and AIMS' Long-Term Monitoring Program results to enhance the targeting of crown-of-thorns starfish culling operations.

Increased focus on restoration and adaptation

The challenges facing the Reef call for new and innovative ways to enhance Reef resilience. To that end, the Authority is increasingly supporting processes and activities concerned with restoration and adaptation in the Marine Park.

Following public consultation on a draft policy in April–June 2020, the Authority finalised and is now implementing the Policy on Great Barrier Reef Interventions to guide matters related to restoration or adaptation interventions within the Great Barrier Reef Marine Park and Great Barrier

Reef Coast Marine Park. The policy aims to enable Reef interventions designed to support and build ecosystem resilience and provide conservation benefits, at a range of scales, now and in the future. It also aims to ensure the continued long-term protection and conservation of the Reef to safeguard the values of the Marine Park for current and future generations to the greatest extent possible. The policy is available on the Authority's website.

Restoration and adaptation activities continue to steadily increase in the Marine Park, with 12 permit applications for restoration activities or research into restoration methods and 11 permits granted in the reporting period. Of the permits granted within the reporting period, three were umbrella permits for the Reef Restoration and Adaptation Program. This is a program that brings together Australia's leading experts to create an innovative suite of safe, acceptable interventions to help the Reef resist, adapt to, and recover from the impacts of climate change.

Throughout 2020–21, the Authority maintained engagement with the Reef Restoration and Adaptation Program. In 2020–21, the program made strong progress on the \$150 million implementation phase, being delivered by the six main research providers and the Great Barrier Reef Foundation. The Authority has maintained engagement with this partnership through observer roles on the board and steering committee.



Installation of MARS Reef Stars at Green Island © Commonwealth of Australia (GBRMPA)

PERFORMANCE

To improve ecosystem resilience in the face of known challenges, the Authority continues to refine and focus its regulatory effort on activities presenting the highest risks, including through implementation of the Policy and Planning Strategic Roadmap.

Implementing this program area will see the Authority progress forward-looking, risk-based Marine Park and Sea Country planning and update relevant policy and regulation in line with strategic priorities.

Douglas Shoal Environmental Remediation Project

Progress continues to be made in meeting the Douglas Shoal Environmental Remediation Project objectives. The project aims to remediate the damage to the shoal caused by the grounding of the bulk carrier *Shen Neng 1* in 2010.

An expression of interest process concluded in late 2020 resulted in a shortlist of remediation proponents. The Authority has delayed releasing the request for proposals to these shortlisted parties to obtain Queensland and Commonwealth government approvals and progress the required commercial arrangements associated with the project.

Crown-of-thorns Starfish Control Program

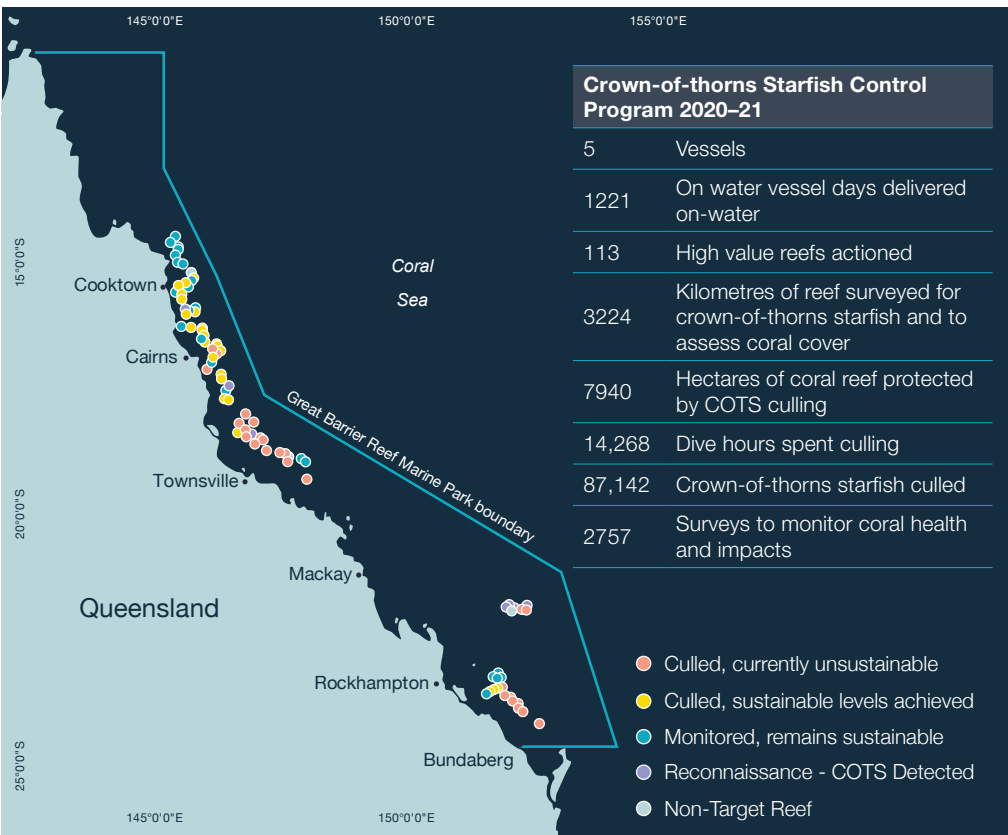
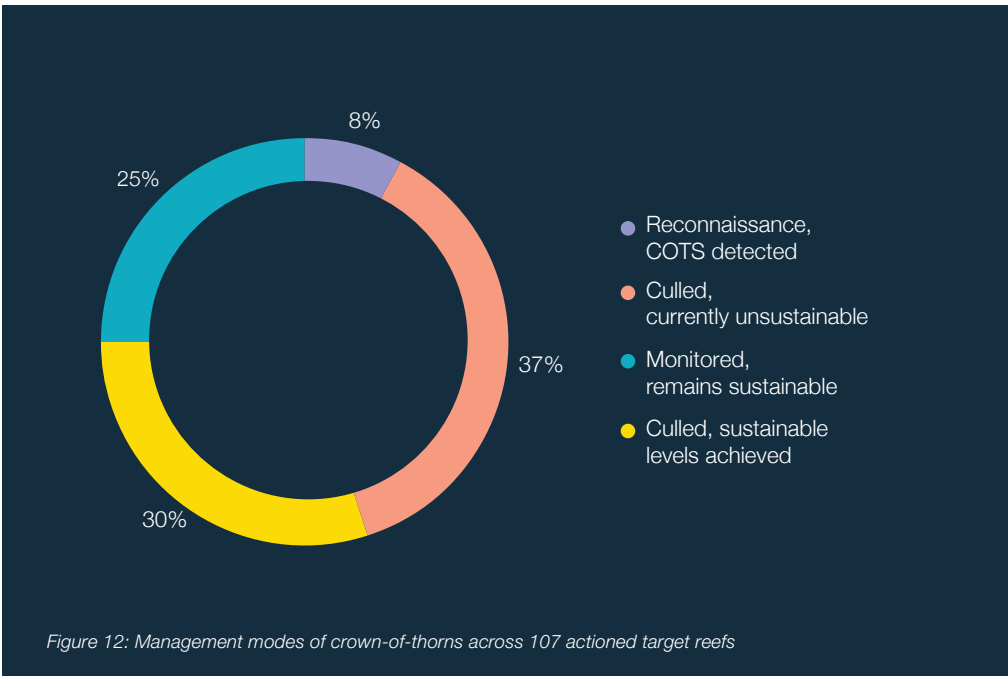
Outbreaks of coral-eating crown-of-thorns starfish cause significant damage to the Reef across large spatial scales comparable to impacts of coral bleaching events and tropical cyclones. The Crown-of-thorns Starfish Control Program forms part of the Authority's strategic approach to the long-term management of these damaging starfish outbreaks. This program delivers one of the main on-ground initiatives identified in the Blueprint to enhance the resilience of the Reef in the face of climate change.

The Authority is responsible for the prioritisation of reefs for crown-of-thorns starfish control under its crown-of-thorns starfish strategic management framework, developing the Crown-of-thorns Starfish Control Program annual work plan, and the collation and analysis of outcomes. The Crown-of-thorns Starfish Control Program results include the combined outcomes delivered by the three crown-of-thorns starfish culling vessels managed by the Reef and Rainforest Research Centre and the two crown-of-thorns starfish culling vessels managed by the Authority.

In 2020–21, Crown-of-thorns Starfish Control Program vessels actioned 107 of 185 (58%) high-value reefs targeted for crown-of-thorns starfish

management activities and an additional six reefs to assist the tourism industry with coral protection on their sites. Figure 13 shows the distribution of reefs actioned for crown-of-thorns starfish management during 2020–21. At the end of 2020–21, crown-of-thorns starfish were at or below ecologically sustainable levels for coral growth and recovery on 59 of the 107 (55%) actioned reefs, while culling was underway at 40 reefs (37%) and pending at 8 reefs (8%) (Figure 12). Since the expansion of the Crown-of-thorns Starfish Control Program in late 2018, over 35,000 diver hours have been invested in cull operations, more than 275,000 crown-of-thorns starfish have been culled and coral has been protected from starfish predation on more than 13,000 hectares of reef. Surveillance monitoring has also been conducted across more than 11,000 hectares of reef to determine crown-of-thorns starfish outbreak status, direct culling effort and assess coral status and trends.

The Crown-of-thorns Starfish Control Program is operating at 100 per cent capacity. The number of reefs actioned is dependent on culling resources, weather conditions and the integrated pest management guidelines that require cull divers to concentrate significant, repeated effort on reefs with very high numbers of crown-of-thorns starfish until cull thresholds are achieved. The Authority is working with Crown-of-thorns Starfish Control Program partners to continually improve the program, including its operational targets, reef prioritisation process and on water decision-making. This will generate ongoing improvements in program effectiveness and efficiency and maximise coral protection across high-value reefs consistent with the objectives of the Authority and the Reef 2050 Plan.



PERFORMANCE

Program area 3: Enhancing Reef resilience through partnerships, collaboration and education

Through targeted education and stewardship programs, the Authority works to establish mutually beneficial relationships with Traditional Owners, Australian and Queensland government agencies, regional councils, Reef-dependent industries, students of all ages, community groups and the community more broadly.

These targeted programs aim to raise awareness, influence best practice, foster innovative actions and build a sense of collective responsibility to care for the Reef and empower others to contribute to Reef protection and resilience.

Performance results

The results against performance criteria for Program area 3 are outlined in Table 7.

Table 7: Summary of performance results against Program area 3

Corporate result	Performance criteria	2020–21 Target	2020–21 Actual
3.1 Educating others about the Reef	3.1.1 Deliver a global presence through targeted digital and mainstream marketing activities that promote face-to-face and virtual visitation to Reef HQ Aquarium	40,000 visitors	45,094 visitors
	3.1.2 Engagement and audience growth on the Authority's website and social media channels	Establish methodology and baseline	Completed
	3.1.3 Participants who successfully complete Reef Education program or training	Establish methodology and baseline	In progress Methodology developed within the draft Reef Education and Engagement Implementation Plan 2021–2022
	3.1.4 The Authority's campaigns raise awareness	Establish methodology and baseline	Completed
	3.1.5 Number of public contact events where our people are talking directly to the Great Barrier Reef World Heritage Area users and associated communities	2512	Regional based staff – engaged more than 3500 people Field Management Program – engaged with 2835 users

Corporate result	Performance criteria	2020–21 Target	2020–21 Actual
3.2 Partnering with others to care for the Reef	3.2.1 Number of users of the redeveloped Eye on the Reef app	Redevelop app	In progress
	3.2.2 Proportion of Reef tourism operators recognised as High Standard Tourism Operators	69% of total Tourism Operators	70 High Standard Tourism Operators
	3.2.3 Number of Master Reef Guides	82 Master Reef Guides /41 High Standard Tourism Operators	82 Master Reef Guides /41 High Standard Tourism Operators
	3.2.4 Percentage of Marine Park coastline covered by Traditional Owner agreements	25%	25%
	3.2.5 Progress towards management goals under the revised Reef 2050 Plan	Deliver updated Reef 2050 Plan and establish reporting framework against management goals	In progress
	3.2.6 Progress <i>Aboriginal and Torres Strait Islander Partnership Strategy</i> and set targets against actions	Deliver strategy and establish reporting framework against actions	In progress

Criteria source: Performance indicators are recorded in the Authority's chapter in the Department of Agriculture, Water and the Environment 2020–21 Portfolio Budget Statements p. 314 and in the Authority's Corporate Plan 2020–21 pp. 35-36.

Corporate result 3.1: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 3.1: Educating others about the Reef. These relate directly to the Portfolio Budget Statement strategic result: The Reef is understood.

Reef HQ Aquarium

Reef HQ Aquarium is the Authority's national education centre for the Reef.

The forecast visitation for Reef HQ Aquarium has been reduced from the previous year's visitation of more than 90,000 visitors to 40,000 visitors in 2020–21 because of the COVID-19 pandemic restrictions and the closure of the facility from 1 February 2021 to enable the two and a half year, \$80.1 million renewal project to occur. Despite this, the reduced visitation forecast for this period before the closure, has been exceeded. Total visitation



Staff continued to maintain aquaria at Reef HQ Aquarium during closure © Commonwealth of Australia (GBRMPA)

from opening post COVID (from 13 July to the final trading day on 31 January) was 45,094.

Since closing on 1 February, Reef HQ Aquarium has continued its exciting \$80.1 million upgrade with the completion of early works in preparation for site handover to a principal contractor in September 2021. This Australian Government-funded project will improve animal

PERFORMANCE

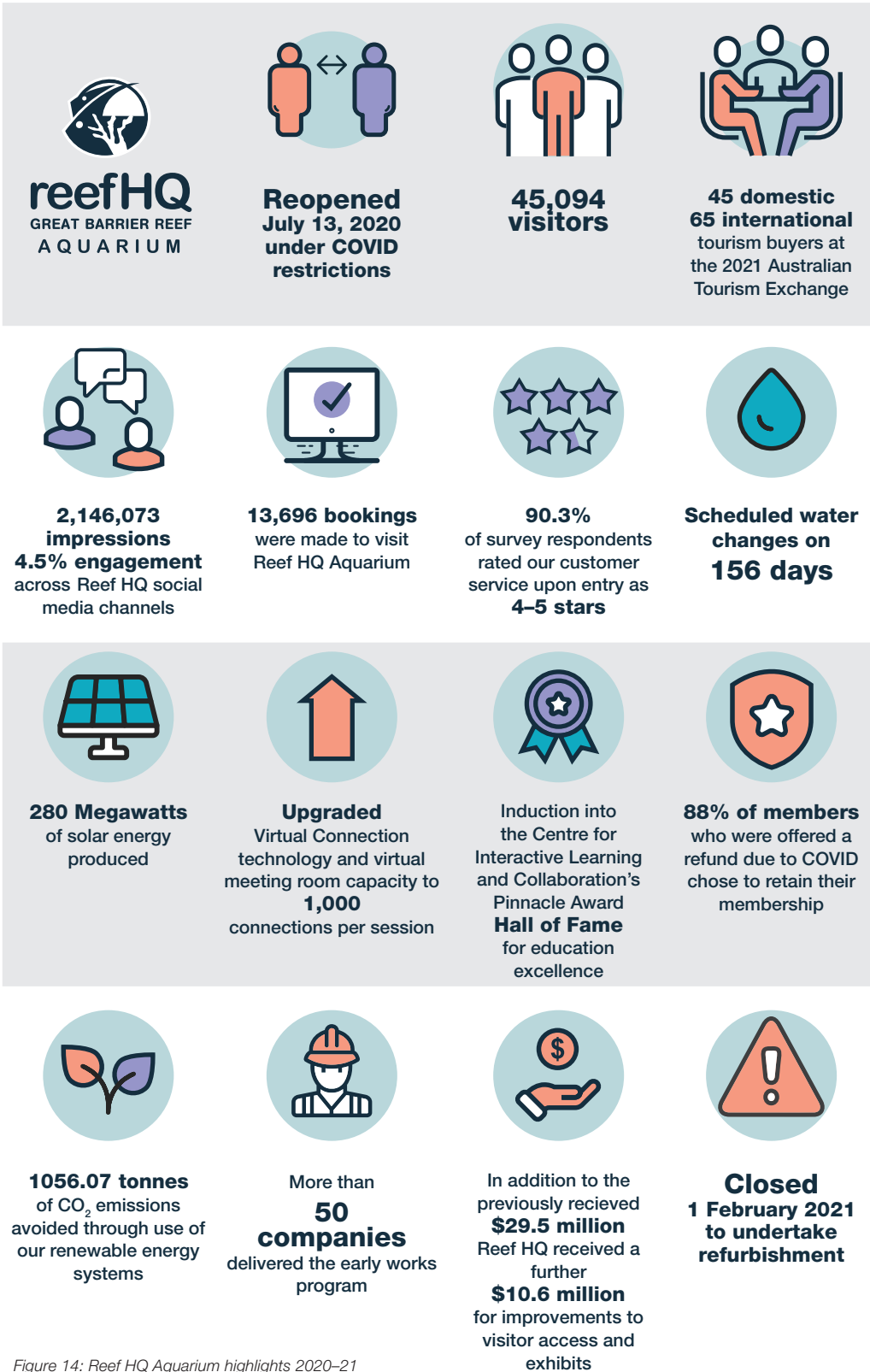


Figure 14: Reef HQ Aquarium highlights 2020-21

life support systems that are essential to the care of animals, provide a new façade and admissions area, reinvigorate the exhibits to enrich visitor experiences and upgrade critical safety infrastructure. While the facility is closed, the Authority will continue national and international engagement, taking the Reef to schools, communities and the public through its Virtual Connections program, Facebook and website.

A number of proactive public relations activities were delivered throughout 2020–21, which focused on key themes such as the Reef HQ Aquarium renewal project, temporary closure of the facility and animal husbandry. As a result, the Reef HQ Aquarium public relations activities delivered to a domestic audience reached 1,976,699, representing an editorial value of \$3,377,361. This reflects the interest levels regarding the current capital works deliverables, including the rehoming of the animals.

Impressions across all social media channels were 2,237,427, with Facebook representing 79 per cent of total impression. Engagement rate per impressions across all social media channels was 4.5 per cent. However, post frequency reduced across all channels following closure of the facility.

Digital communication highlights 2020–21

The Authority's corporate digital communication strategy sees a focus on our website as a key channel and includes a new approach to our social media channels with an emphasis on producing higher quality and more targeted content that is in line with corporate strategic objectives, and posting less frequently. Providing improved value to social followers is in line with what is now accepted as effective social engagement.

This subsequently reduced overall engagement compared to the previous year, although, there was an overall increase in the impressions on our posts that appeared on the channels, indicating algorithms are responding positively to the higher quality content.

Search impressions across the Authority's Google my Business amounted to 663,600 views with more than 1,097,000 total views. The Google Business page received 12,708 post views, with an average Google review rating of 4.89 stars.

Reef education programs

Community Reef education

Reef HQ Aquarium delivers key messages about the values and threats to the sustainable future of the Reef and the actions that people can take to help protect it.



*Underwater Reef education video conferencing
© Commonwealth of Australia (GBRMPA)*

Surveys indicated that 80 per cent of visitors had an improved understanding of Reef issues and what actions they can take to protect the Reef after their visit to Reef HQ Aquarium.

Reef HQ Aquarium volunteer training

No new volunteers were recruited into the Reef HQ Aquarium volunteer program in 2020–21 due to the closure of Reef HQ Aquarium. Although volunteers are no longer on site at Reef HQ Aquarium, the Reef HQ Aquarium Volunteers Association Incorporated continued to maintain engagement with its volunteers through newsletters and social media, and providing social outings and training opportunities such as training some volunteers in AUSLAN (Australian sign language).

Formal Reef education

Due to the COVID-19 pandemic, there was a transition from face-to-face formal education delivered through the Reef HQ Aquarium to providing digital educational resources for use in home-schooling and online education through the Authority's Virtual Connections program.

Reef Guardian Schools Program

The Reef Guardian Schools Program aims to create awareness, understanding and appreciation for the Reef and its connected ecosystems. Schools and students are encouraged and empowered to undertake actions and projects within their schools and the local community that will benefit the long-term health of the Great Barrier Reef. Two new schools joined the Reef Guardian Schools Program during 2020–21, bringing the total to 297, with more than 139,900 students and 9630 teachers.

The COVID-19 pandemic required delivery changes to the Reef Guardian Schools Program. The Authority's Reef Education team offered 18 free Virtual Connection programs on subjects such as climate change, marine debris, threatened species and reef ecosystems with more than 2570 students

PERFORMANCE

Digital communication highlights 2020–21

Social media channels



Channel	Target	Actual
Total engagement rate	4.5%	4.2%
Total engaged followers	3% increase	36.28% decrease
Total new followers across channels	20,000 per year	13,415
Total followers across channels		165,021



Platform	Impressions Number of times content is displayed	Engagement Number of interactions users have with the content	Posts Number of posts to all social media platforms
Facebook	10,427,015	307,228	314
Twitter	430,192	8589	725
Instagram	4,316,293	275,016	410
LinkedIn	313,120	17,224	193
Total	15,486,620	608,057	1642

Website

Reef Authority website



	Target	Actual
Page views	1.4 million	1.4 million
Users	494,000	507,100



	Male	Female	Engagement	Time on page
Great Barrier Reef Marine Park Authority	49.8%	50.2%	viewed 1.93 pages	Two minutes 18 seconds
Reef HQ Aquarium	42.8%	57.2%	viewed 2.21 pages	One minute 27 seconds

Figure 15: Digital communication highlights 2020–21



*Reef Guardian school students from Farnborough State School collaborated with Livingstone and Gladstone Reef Guardian Councils to install new Drain Buddies
© Livingstone Shire Council*

and teachers from more than 70 Reef Guardian schools participating.

An innovation for 2021 was to host the Reef Guardian Future Leader Eco-challenges as virtual challenges. A series of 10 marine themed weekly challenges ran across Terms one and two for Reef Guardian primary schools and high schools. Being virtual, the challenges allowed non-Reef Guardian schools outside the Reef catchment to participate. A total of 94 schools registered for the virtual challenges, including schools from Queensland, South Australia, New South Wales and the Northern Territory, and four international schools based in Canada, USA, UAE and Nigeria also registered. A total of 439 submissions were received over 10 weeks.

Virtual challenges encourage students to care, learn, act and share their love for the Reef. Following the challenges, a survey was sent to participants and 90 per cent of teachers' survey responses agreed or strongly agreed that the activities in the virtual challenges inspired the students to care about the Great Barrier Reef and encouraged students to take actions to help protect the Reef.

The activities increased the students' learning, knowledge and understanding of the Reef and they shared their learnings from the virtual challenges with family and friends and the wider community, including through their school's social media channels with the hashtag #rgsflec.

ReefTube – education lessons online

A series of educational lessons on the Reef were produced and made available via YouTube as well as educational activity sheets and resources. A range of educational sessions were delivered live on the Facebook pages of the Authority, Reef HQ Aquarium and partners, with viewers posting questions that were answered live by the presenters.

EduTourism

The COVID-19 pandemic's impact on domestic and international travel resulted in no groups physically participating in EduTourism programs in 2020–21. The Authority used its outreach education technology to remain connected with various EduTourism partners and support delivery of Reef education and remote student learning. One example of this was the City University of New York that was scheduled to visit north Queensland in 2020–21 for a 10-day study abroad program. Using outreach education technologies, the Authority's Reef Education team facilitated a virtual learning program that reached over 850 participants from 13 countries at the City University of New York.

Outreach Reef education

Expanding the Authority's Virtual Connections program continued to be a focus during 2020–21. The program delivered 99 virtual education sessions to school students, universities, individuals and other organisations, reaching more than 7920 people from across 10 countries.

In program evaluations, 98 per cent of participants agreed or strongly agreed that they had a better understanding of the Reef as a result of their Virtual Connections program and that they were inspired to care for the Reef. A total of 95 per cent indicated that they were encouraged to take action to help protect the Reef and 98 per cent indicated that they would share their learnings and experience of the Virtual Connections program with others.

Reef Discovery Course

The Reef Discovery Course is an online education course released to the public in May 2020. Developed for the Reef tourism industry, the course aims to improve knowledge and understanding of the World Heritage Area, its cultural connections, biological diversity, management and protection. The course was designed to inspire people to learn more about the Reef, how valuable it is and how to share accurate information about it. More than 240 members of the community have now joined the Reef Discovery Course, including more than 130 Reef tourism operator staff, including all Master Reef Guides.

Eye on the Reef

Eye on the Reef is a reef monitoring, reef assessment and capacity-building program run by the Authority for tourism industry staff and the wider community. The data obtained is an additional and critical source of information on Reef health for Marine Park managers. This program currently stores 57,512 reef health surveys and 29,279 records of protected species and significant event sightings. In 2020–21, more than 7067 Reef

PERFORMANCE



Reef Authority Staff conducting Eye on the Reef training to tourism operators © Commonwealth of Australia (GBRMPA)

health surveys were received. 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. Eye on the Reef offers a range of assessment and monitoring methods, including:

- Rapid monitoring: 464 rapid monitoring surveys were submitted this financial year.
- Tourism weekly monitoring: tourism operators undertake weekly observations of specific sites, providing invaluable early warning data. A total of 634 site monitoring surveys were submitted by reef tourism operators this financial year.
- Reef health and impact survey: a robust and rapid method for providing a snapshot of Reef health, which is used to assess the impacts of cyclones, bleaching, disease and predation. A total of 5969 reef health and impact surveys were submitted by 208 people this financial year.
- Sightings network: a smartphone app that enables any Marine Park user to access Marine Park zoning in real-time and report interesting or unusual sightings. A total of 5117 sightings by 321 people were submitted this financial year, bringing the total number of sightings to 29,385. Further details about the Eye on the Reef app can be found on page 47.

The Remaining Connected and 'Tourism Industry Activation and Reef Protection Initiative programs to support reef tourism operators during the COVID-19 pandemic they resulted in more than 80 Reef tourism industry staff, representing 20 Reef tourism operators, being trained in Eye on the Reef survey methods. Most visitors to coral reef habitats within the Marine Park now travel with an operator submitting Reef health knowledge to the agency.

The \$3.2 million Tourism Industry Activation and Reef Protection Initiative was part of the Australian Government's \$1 billion COVID-19 Relief and Recovery Fund. This initiative helped ensure business continuity for the tourism industry in 2020–21 and conserve and protect high-value reef tourism sites. As a result of this funding, tourism operators became the dominant supplier of reef health data in the Marine Park, submitting more than 2000 Reef health surveys from 114 reefs across the Marine Park.

Master Reef Guide program

In June 2021, 19 Reef tourism operator staff joined the Master Reef Guide program, bringing the total to 82 Master Reef Guides. The Master Reef Guide program is focused on recognising the best of the best guides working within the Great Barrier Reef tourism industry and enhancing their knowledge base and guiding skills while connecting them to valuable knowledge sources. The immersive component of the training is predominately achieved through an intensive field school where the guides and trainers come together and share their knowledge. The vast majority of visitors to the Marine Park now travel with an operator that has at least one highly trained and recognised Master Reef Guide.

Raising awareness through educational campaigns

The Authority runs educational campaigns to promote responsible Reef practices and provide broader education around the Reef and its management.

Campaigns focused on improving recreational fishing compliance with Marine Park zoning throughout 2020–21. The targeted compliance campaigns promoted zoning information and encouraged downloads and use of the Eye on the Reef zoning app. The campaigns were rolled out Reef-wide across various digital platforms, including Facebook, Instagram, YouTube, LinkedIn, search and programmatic display advertising. Traditional advertising mediums included fishing publications, radio and corflute signs at popular boat ramps. All advertising linked to dedicated landing pages on the Authority's website, which included a call-to-action to download the Eye on the Reef app, provide direct links and access to

zoning maps, videos demonstrating how users can use their GPS plotters and associated responsible Marine Park use information. The Eye on the Reef app download total was 19,394, a 146 per cent increase on the previous financial year, which totalled 7888 downloads across both iOS and Android operating systems.

A campaign was rolled out to support the new innovative approach to delivering Future Leaders Eco-challenges. This program was originally run face-to-face but due to COVID-19 a new online approach was implemented this year. Advertising was targeted to specific audiences and appeared across Facebook, LinkedIn and search engines. Virtual challenges were aimed at engaging school students to care, learn, share and act for the Reef. International schools could register to take part in the challenges for the first time due to this new approach. The target for the Future Leaders Eco-challenges campaign was for 120 schools to sign up for the challenge. A total of 94 schools had signed up by the end of the campaign, which was well within the margin initially calculated. Four international schools took part in the challenge.

Public engagement

Regional engagement

Regional engagement officers based in Cairns, Mackay and Yeppoon service regional communities through a range of programs. During 2020–21, the officers engaged more than 3500 people from Bundaberg to Cape York. While many events were cancelled or postponed due to COVID-19 restrictions, the engagement target exceeded the forecast target of 750 people.

Reflecting the corporate priorities, the major events for the year encouraged communities to address the key threats to the Reef. These events included fishing competitions, community festivals, workshops and supporting Reef Guardian Councils.

Reef Joint Field Management Program engagement

The Reef Joint Field Management Program is a joint initiative delivered by the Authority and Queensland Parks and Wildlife Service. Through the delivery of this program, officers engaged with 2835 users while in the field and recorded these interactions on the field reporting system. These contacts comprised 2454 public contacts, 57 permit checks, 308 incidents and 16 caution notices. Public contacts are the primary mechanism to effectively engage with Reef users about their responsibilities on the Reef. Field staff are provided with training, talking points, educational material and other targeted marketing material. In 92 per cent of the public contact events recorded, visitors had access

to one or more sources of zoning information: 61 per cent used chart plotters, 23 per cent used printed maps and 20 per cent used the Authority's Eye on the Reef app.

Corporate result 3.2: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 3.2: Partnering with others to care for the Reef. These relate directly to the Portfolio Budget Statement strategic result: Sustainable use of the Reef.

Eye on the Reef smartphone app redevelopment

The free Eye on the Reef app provides access to zoning information and rules in the Marine Park. The app shows users what zone they are in, what's allowed, it works outside of mobile range and can be used on a smartphone or tablet.

The current app requires upgrades to enhance functionality and increase positive user experience. As part of this process, initial research and consultation with internal and external working groups across multiple stakeholders has been completed. The research resulted in a list of identified user needs requirements and a gap analysis was performed. The identified user needs require prioritisation and a draft product roadmap has been completed to guide the app redevelopment in 2021–22.

An assessment of external user needs and functional requirements will continue in 2021–22, which will allow for a more comprehensive understanding of the functional specifications as well as provide further specificity as to how the app is used.

High Standard Tourism Operators

The Authority is committed to ensuring that tourism in the Marine Park is world-leading and innovative to inspire strong stewardship by tourism operators and visitors alike. As a part of its commitment under the Tourism Management Action Strategy, the Authority is undertaking a review of the High Standard Tourism Operator program to ensure it continues to evolve and remain contemporary for the industry. Initial scoping and analysis have been presented to the Tourism Reef Advisory Committee along with workshopping best practice standards.

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

WHERE TO FIND A MASTER REEF GUIDE

Master Reef Guides are committed to sharing the wonders of the Great Barrier Reef World Heritage Area through world-class guiding and interpretive talks and tours, delivered in a respectful, informative, and memorable way.



Find a Master Reef Guide here:
www.gbrmpa.gov.au/our-partners/master-reef-guides

Follow the Master Reef Guides on
Facebook: Master Reef Guides
Instagram: @masterreefguides

Figure 16: Distribution of Master Reef Guides along the Great Barrier Reef



High Standard Tourism Operators taking part in Eye on the Reef surveys as part of the Tourism Industry Activation and Reef Protection Initiative © Commonwealth of Australia (GBRMPA)

Tourism Operator in the Great Barrier Reef Marine Park are world leading, ecologically sustainable and culturally appropriate, and enhance Reef protection.

At 30 June 2021, 70 tourism operators were recognised as High Standard Tourism Operators in the Marine Park. Using contemporary best practice benchmarks, High Standard Tourism Operators deliver site stewardship actions, including Marine Park citizen science, to manage and support their Master Reef Guides to deliver world class immersive educational Reef experiences centred on the outstanding universal value of the World Heritage Area.

The outcomes from the workshops held with the Tourism Reef Advisory Committee have forged the pathway to ensure a contemporary framework and industry-relevant program that is fit-for-purpose and enables equal opportunities within the tourism industry. The next phase of the program will be to incorporate the initial feedback from the Tourism Reef Advisory Committee and establish an expert working group to guide the stakeholder consultation phase.

Master Reef Guide program

The Master Reef Guide program is managed in partnership with Tourism and Events Queensland and the Association of Marine Park Tourism Operators. As at 30 June 2021, 82 industry professionals from 41 Authority-recognised High Standard Tourism Operations had graduated as Master Reef Guides.

A virtual masterclass was held on 17 and 18 December 2020. The key presenters were internationally-recognised marine biologist and guide, Robin Aiello, and the Authority's Chief Scientist, Dr David Wachenfeld.

From 14 to 18 June 2021, the 5th Master Reef Guide Field School was held on Heron Island. This

field school was the first to be held in more than a year due to COVID-19 restrictions and uncertainties placed on the tourism industry. Successful applicants from across the Reef, from Port Douglas to Bundaberg, came together to learn, experience and be inspired to become Master Reef Guides. These 19 Master Reef Guides join 63 others in sharing their knowledge with their guests and inspiring them to see the Reef, love the Reef and protect the Reef.

The Master Reef Guides Facebook and Instagram social media pages have continued to grow and through these channels, stories on the Reef continue to be shared worldwide and raise awareness of the Reef's importance, protection and management with an engaged audience.

To date:

- A total combined reach from social media pages (Facebook and Instagram) is 850,000
- There are 7856 Facebook followers, which is an increase of more than 2000 followers from the previous reporting year, with the most popular Facebook post shared being a fever of cow nose rays, which reached more than 43,000 people
- There are 14,200 Instagram followers, which is an increase of more than 5000 followers from the previous reporting year, with the most popular post being 'A reef I didn't know existed until now' that reached 26,600 Instagram users.



5th cohort of Master Reef Guides undertaking training © Commonwealth of Australia (GBRMPA)

PERFORMANCE

Traditional Use of Marine Resources Agreements

The Traditional Use of Marine Resource Agreement program continues to be the benchmark in Traditional Owner-designed and led Sea Country management agreements in the Marine Park. The program has maintained nine accredited marine resource agreements, which support 17 Traditional Owner clan groups, covering approximately 23 per cent of the coastline. Moreover, one extra Indigenous Land Use Agreement brings the total approximate coverage of agreements to 25 per cent.

Traditional Use of Marine Resources Agreements recognise and support Traditional Owner lore and customs with a robust legislative framework under the Marine Park Act 1975, Great Barrier Reef Marine Park Regulations 2019 and Great Barrier Reef Marine Park Zoning Plan 2003. They 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.

These Sea Country management tools can describe how Traditional Owner groups wish to manage their traditional use of marine resources; their role in compliance, research and monitoring of plants and animals; the protection of cultural heritage values and the management of human activities in the Marine Park.

In addition to the nine accredited marine resource agreements, the Authority has commenced new partnerships in developing two new marine resource agreements.

Traditional Use of Marine Resource Agreement group activities include, employing marine resource agreement coordinators, junior ranger programs and, recording/promoting/protecting heritage values such as burial sites, song/storylines, women's/men's places and fish traps. Marine resource agreement groups also conduct mangrove/coral/water quality and seagrass research and monitoring projects. These projects include ongoing monitoring of iconic species such as turtle, dugong, crocodile, stingrays and swordfish on Country.

Sea Country values mapping has been a focus of the marine resource agreement groups with some significant cultural values information recorded and shared. The first publicly available product is from Mandubarra Traditional Owners and can be viewed on the Authority's website.

Reef 2050 Plan

The Reef 2050 Plan sets out the collaborative approach between the Australian and Queensland governments to manage the Reef. It focuses on

actions to address key threats and support the health and resilience of the Reef. Through day-to-day operations, the Authority is a key partner in delivering a large part of the Reef 2050 Plan under joint governance arrangements.

The Plan was first released in 2015 and is undergoing its first five-yearly review. The draft updated Plan was released for a six-week public consultation in August 2020. The feedback received during the consultation process was analysed and considered in updating the Plan. Once approved, the Plan will be available on the Australian Department of Agriculture, Water and the Environment's website.

The Authority contributed to the preparation of the annual report against the objectives of the Reef 2050 Plan. The annual report for the 2019 calendar year showed the Australian and Queensland governments have continued to make good progress in implementing the Reef 2050 Plan actions.

Work commenced on a Reef 2050 Traditional Owner Implementation Plan in late 2020–21, which is expected to be finalised in 2021–22.

The Authority is the lead agency on the reporting framework for the Reef 2050 Plan's goals, and work is underway to design a new reporting framework. The Authority worked with Reef managers, scientists, other stakeholders and end-users to comprehensively understand what information is needed to assess progress against the Plan and inform decision makers. The work required to fill critical monitoring gaps will be prioritised. Work commenced on building the Reef Knowledge System for future reporting on the Plan, along with the Reef 2050 Integrated Monitoring and Reporting Program, for which the Authority is the program lead.

Aboriginal and Torres Strait Islander Partnership Strategy

The Authority created a new position (Assistant Director, Strategy and Partnerships Traditional Owners) in early 2021, with responsibility for delivering the *Aboriginal and Torres Strait Islander Partnership Strategy*. It was agreed that a Traditional Owner partnerships framework would be a more fit for purpose tool for the Authority in establishing and strengthening partnerships with Traditional Owners. The delivery process of the framework commenced in June 2021.

Program area 4: Supporting a high-performing organisation

The Authority is committed to continuing to evolve its operations and support its people. We continue to embrace agile ways of working so we are well equipped to manage an increasingly complex reef environment.

The Authority continues to invest in its people and the tools they need to enable them to perform at their best. Improvements to technology and processes are front and centre of corporate priorities as is the investment in developing capabilities in key areas such as project management, digital services and leadership. Alongside this, significant work continues on imbedding the four GBRMPA culture pillars, which lay the foundation for a high performing organisation.

Performance results

The results against performance criteria for Program area 4 are outlined in Table 8.

Table 8: Summary of performance results against Program area 4

Corporate result	Performance criteria	2020–21 Target	2020–21 Actual
4.1 Our resources are applied judiciously	4.1.1 Overall score in the Check-up PLUS Information Management Maturity Report	3.0	2.79
	4.1.2 Number of the Authority's legal affairs that give rise to formal sanction for breach of any legislation	0	0
	4.1.3 Percentage of contract variations, with a value of 10% or more of the contract value	Establish baseline	5.99%
	4.1.4 Minimum procurement spend for goods and services from eligible Indigenous enterprises	1.25%	5.65%
	4.1.5 Percentage of non-mandatory training courses offered that are fully subscribed	Establish baseline	75% fully subscribed
4.2 Internal controls are documented and implemented	4.2.1 Proportion of 'important', 'very important' and 'critical' internal controlled documents that are active and current each month	80% ± 10% each month	75.51%
	4.2.2 Proportion of agreed internal audit management actions/recommendations completed each financial quarter	25% ± 10% each financial quarter	24.23% each financial quarter on average
	4.2.3 Proportion of external audit actions completed	100%	100%
	4.2.4 Maturity score achieved for maintaining risk management capability	4.035 out of a maximum 6.000 in 2021	3.675 out of a maximum of 5.000 This measure changed in 2020–21

PERFORMANCE

Corporate result	Performance criteria	2020–21 Target	2020–21 Actual
4.3 People and assets are safe	4.3.1 Proportion of confirmed fraud incidents that have a system or process failure identified as a root cause	Establish a baseline	0
	4.3.2 Maturity self-assessment for the Protective Security Policy Framework	‘Developing’ overall maturity or better	Developing
	4.3.3 Proportion of hazards identified via workplace site inspection (every six months) that have been eliminated or minimised	100%	100%
	4.3.4 Staff are satisfied with the policies/practices in place to help them manage health and wellbeing	68%	64%
	4.3.5 Proportion of employees who feel they have been subjected to harassment or bullying in the workplace	20% less than 2019–20	2% increase

Criteria source: Performance indicators are recorded in the Authority’s chapter in the Department of Agriculture, Water and the Environment 2020–21 Portfolio Budget Statements p. 314 and in the Authority’s Corporate Plan 2020–21 pp. 37-39

Corporate result 4.1: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 4.1: Our resources are applied judiciously. These are in place to support the undertaking of program areas 1–3.

Islander suppliers. During the 2020–21 reporting period, 5.65 per cent of procurement spend for goods and services for the Authority came from eligible Indigenous enterprises. This is in line with the Commonwealth Indigenous Procurement Policy. Procurement tools and guidance material have been reviewed to ensure Indigenous procurement opportunities are maximised.

Overall score in the Check-up PLUS Information Management Maturity Report

The National archives of Australia has a national scoring system Check-up PLUS for Information Management. The 2020 Check-up PLUS score was 2.79, an increase from 2.69 in 2019–20. The Check-up measures governance, creation, interoperability, storage, disposal and digital operation of information management.

Since January, the Authority has significantly increased its efforts towards digitisation and disposal of physical records. The Authority has developed an ICT strategy that considers a cloud-first approach. Through these efforts it is expected that there will be significant improvement in the Authority’s maturity.

Training staff and development

There were 16 non-mandatory courses made available to staff during 2020–21, with 12 of them being fully subscribed. Non-mandatory courses are defined as those funded and facilitated by centralised learning and development and identified as agency priorities and do not include internal training courses. The courses included mental health first aid (fully subscribed), cultural appreciation, complaints management (fully subscribed), bringing culture to life and role specific health and safety training.

In 2020–21, Aboriginal and Torres Strait Islander cultural appreciation courses were provided to staff across the Authority. This awareness program provided 38 participants with an insight to Aboriginal and Torres Strait Islander culture and customs. For 2021–22, we will be expanding our training to further develop cultural capability, enabling staff to build and apply knowledge in a practical and structured way.

Indigenous enterprise procurement

As part of the opportunities identified under the Authority’s Reconciliation Action Plan, the Authority has promoted the understanding of the Commonwealth’s intent to maximise procurement activities through Aboriginal and Torres Strait

The number of courses offered in 2020–21 was lower than expected due to shifting corporate priorities following an organisational review and restructure, and restrictions on trainer availability

as a result of COVID-19. While this year's result was positive, lack of notice was identified as a key contributor to low attendance. Competing priorities were also cited as reasons why staff could not attend the available training.

During 2021–22, there will be a structured training program focused on the agency's current priorities and linked to staff development plans.

Corporate result 4.2: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 4.2: Internal controls are documented and implemented. These are in place to support the undertaking of program areas 1–3.

Internal controlled documents

Document control assists in translating legal and policy obligations into practice. Maintaining document currency helps to ensure that:

- appropriate and suitable information is available where and when it is needed
- the integrity of information guiding workforce behaviour is protected
- the unintended use of invalid, harmful, outdated or unlawful information is minimised.

Target performance is based on an average of the previous 12 months' results.

Compared to the baseline average, a sustained improvement in the currency of documents has been observed, and performance as at 30 June 2021 is two percentage points above the minimum target range (Figure 17).

During the 2020–21 financial year, increased scrutiny of overdue documents by the Audit and Risk Management Committee is suspected as the key driver of improved performance.

Internal audit management actions/ recommendations

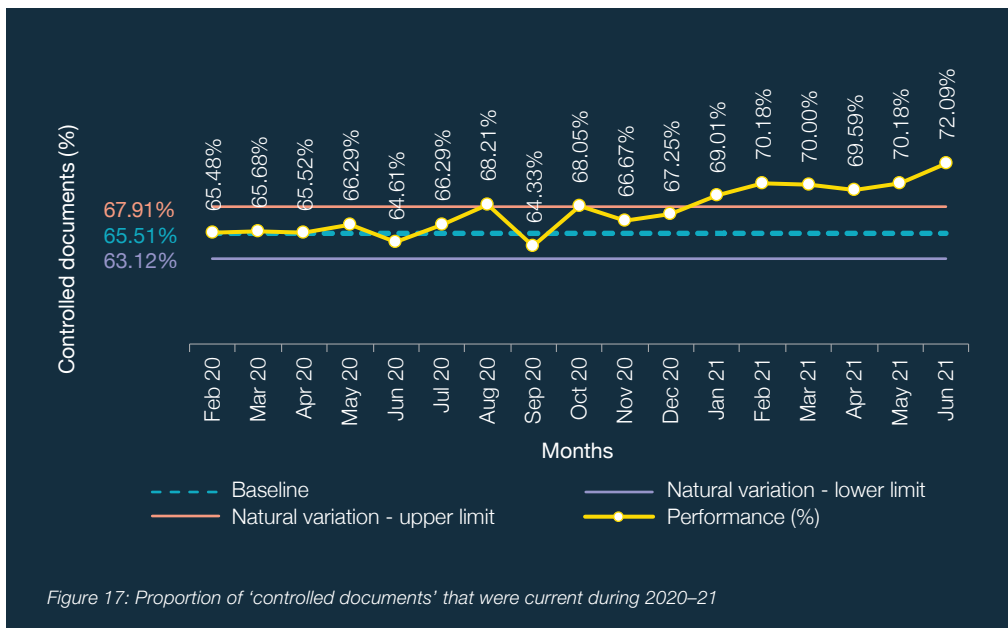
Internal auditing contributes to the Authority's system of internal control by providing independent, objective assurance about the effectiveness of important management systems and processes. Responding to internal audit recommendations contributes to the continuous improvement of internal control effectiveness and minimises the likelihood of risk events.

The target range of performance, per quarter, was determined so as to seek delivery of 100% of actions over the course of one year (Figure 18).

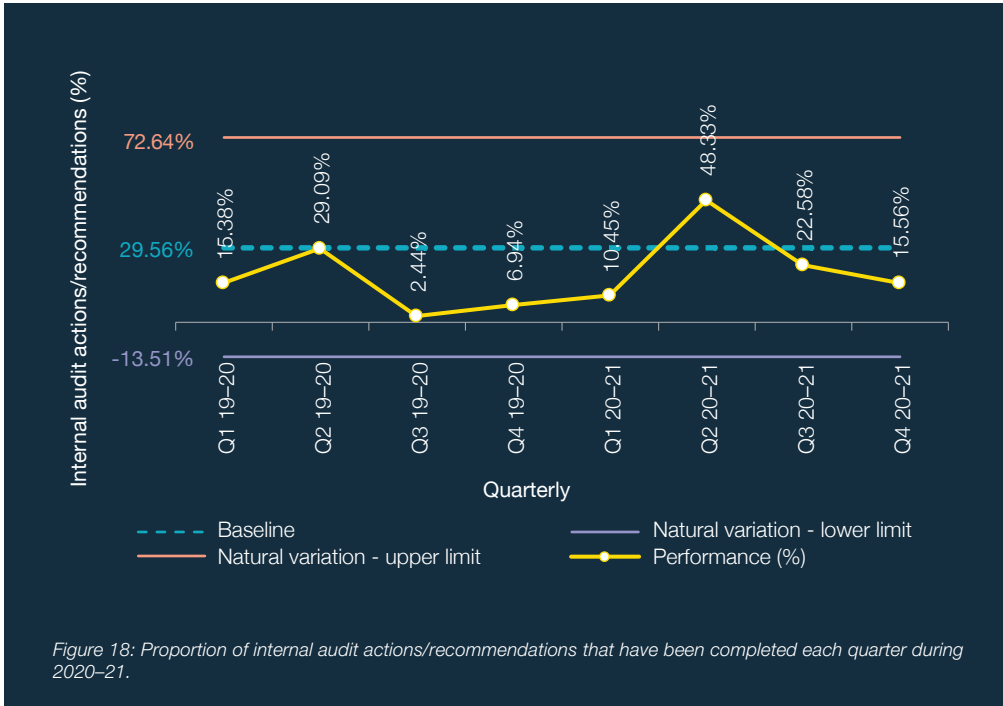
On average, 24.23 per cent of internal audit actions were completed each quarter during 2020–21. This remained within the target range.

External audit actions

All audit actions raised in the 2019–20 external audit have been resolved promptly, which was acknowledged by the external auditor.



PERFORMANCE

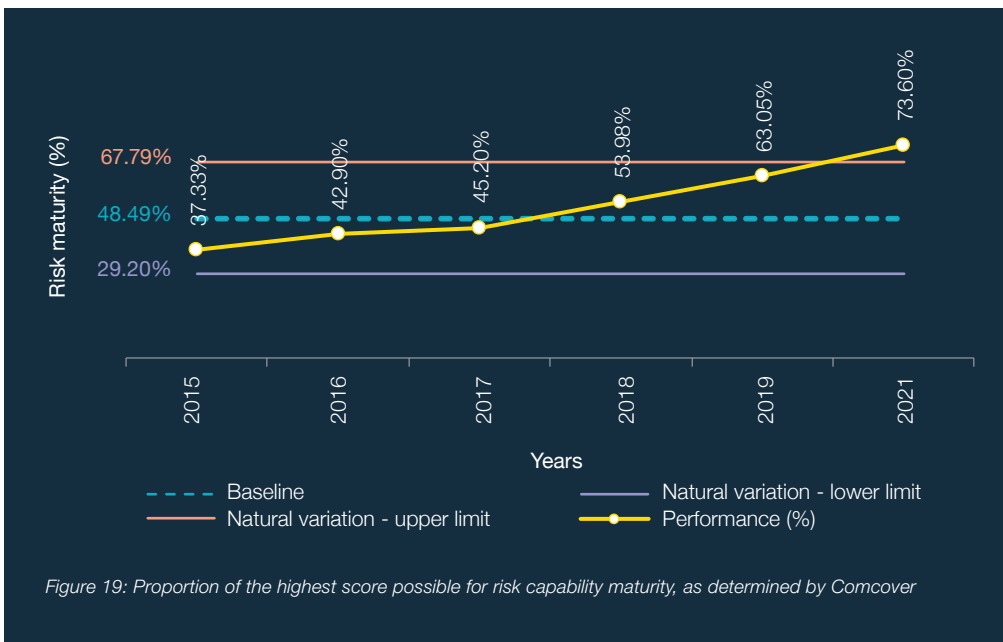


Maturity score for risk management capability

Further maturity of the Authority's risk management capability continues to be a strategic initiative for the organisation. In 2020-21 the Authority engaged Deloitte to assist the Marine Park Authority Board

in further defining the organisation, strategic risks, and in developing risk reporting. For 2020-21 the extent of improvement achieved exceeded the target by 0.1 per cent. (Figure 19).

During the 2020-21 financial year, 16 positions were offered the opportunity to attain a Certificate



IV in Risk Management Essentials (where 50 per cent of Senior Executive Service and 40 per cent of Executive Level 2 personnel participated), which is suspected as the key driver of improvement.

Corporate result 4.3: Analysis against performance criteria and purpose statement

The following strategies and activities support corporate result 4.3: People and assets are safe. These are in place to support the organisation undertaking of program areas 1–3.

Protective Security Policy Framework

The level of security maturity moved from low-end developing to high-end developing just below managing. Therefore, during the 2020–21 period, there was an increase in the Authority's security posture and awareness, which was due to the rollout of security awareness training (personnel security), increased security reporting (governance), audits of facilities and rectification of identified security risks (physical security) and ICT system reporting, including the development of the protected enclave (information security). Issues that will form a focus in the next 12 months include:

- management of non-Australian citizens, their security clearances or waivers and a risk assessment of how access to potentially classified information is managed
- confirming appropriate security levels to positions
- ensuring contracts have clauses in place that acknowledge how sensitive information is to be managed by the contractor
- conducting an annual security check with security-cleared personnel
- debriefing any separating staff on their security obligations such as non-disclosure.

These issues are being addressed.

Hazards

Hazard reporting is captured during site surveys and via direct reporting to the Workplace Health and Safety (WHS) Manager. Currently, no identified hazards remain unresolved. The Authority intends focussing on practical improvements to the way we manage hazards to ensure our staff remain safe at work and that safety related risks are appropriately dealt with.

Workplace Health and safety is further reported on in Part 4 Management and Accountability.

Staff policies and practices

The 2020 Australian Public Service (APS) Census provides a 64 per cent satisfaction rating based on 169 respondents. This is down 2 per cent on 2019. This may be in part due to the challenges faced in 2020 because of the COVID-19 pandemic. Significant work has been done and continues to be done in 2021 looking at future working arrangements to ensure the opportunities identified during the COVID-19 response in terms of workforce flexibility continue to be harnessed and considered as the Authority plans for its new office accommodation in 2023. The Authority has also been working with the employee assistance provider on improving access to wellbeing coaches and group wellness sessions.

Further analysis of the employee assistance program can be found in Part 4.

Bullying and harassment

According to the annual APS Census, 22 per cent of staff felt they were subjected to harassment or bullying in the workplace. This was a two per cent increase on the 2019 Census result (20 per cent). This result was not consistent with reporting of these matters. The Authority is undertaking a number of actions to address this measure, including taking actions to encourage reporting, expanding the number of Harassment Contact Officers within the Authority and providing wide range of training and development to better support staff. The Authority's policy and procedure relating to bullying and harassment is also being updated and in 2021–22 bullying and harassment training will be mandatory for all staff.

PERFORMANCE

PART 4

Management and accountability



The Authority's governance framework in the 2020–21 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).

Corporate governance

The Authority reports to the Minister for the Environment. The Chief Executive Officer is responsible for the day-to-day operations of the Authority and is the Accountable Authority and Agency Head for the purposes of the PGPA Act and Public Service Act respectively.

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

The 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 12 Local Marine Advisory Committees.

The Authority's main office is in Townsville, with regional offices in Cairns, Mackay, Gladstone and Yeppoon to ensure a close connection with Reef communities. An office in Canberra provides a key liaison function with the Minister's office, the Department of Agriculture, Water and the Environment, and other Australian Government entities.

Great Barrier Reef Marine Park Authority Board

The Marine Park Act specifies that the Authority Board comprises a part-time Chairperson, the Chief Executive Officer and five part-time members. The Board has a dedicated secretariat provided by the Authority.

The Authority Board, led by the Chairperson, is responsible for the management of 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 plans and policies to allow for a range of ecologically sustainable uses
- encouraging the engagement of users in the management of the Reef
- assisting Australia in meeting its international obligations in relation to the World Heritage Convention.

The Board may delegate its powers to enable agency staff to make decisions about operational matters that give effect to the board's policies and guidelines (for example permit decisions).

However, the Board doesn't make decisions on how the Authority spends its budget. The Authority's budget and expenditure is the responsibility of the Chief Executive Officer as the Accountable Authority.

Discussions by the Board are focused on broad policy and legislative matters, while responsibility for operational matters (including delegated permit and development application decisions) rests with senior management.

The Board meets formally six times per calendar year.

Board members



Chairperson: Dr Ian Poiner

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

Dr Poiner is the current Chair of the Australian and New Zealand International

Ocean Discovery Program Consortium and a member of the board of the Australian Maritime Safety Authority. His recent roles include Chair CSIRO Oceans and Atmosphere Advisory Committee, Chair of Australia's Integrated Marine Observing System; Marine National Facility Steering Committee and the Reef and Rainforest Research Centre. Dr Poiner is also the Patron of the Australian Marine Sciences Association.

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

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

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

On 29 October 2018, Dr Poiner was appointed as the part-time Chairperson of the Authority Board for a term of four years and six months.



**Chief Executive Officer:
Mr Josh Thomas**

Mr Thomas was appointed CEO of the Authority in 2019, for a term of five years. Mr Thomas has worked in the public and private sectors in Australia and overseas, and helped shape environmental policy

and programs for the Reef and terrestrial natural resource management.

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

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

Mr Thomas lives in Townsville, is a graduate of the Australian Institute of Company Directors, and holds a Master of International Affairs, Bachelor of Science and Bachelor of Arts with Honours.



**Member:
Ms Wendy Morris**

Ms Morris developed a passion for the Reef while sailing and exploring the far northern reefs out from Port Douglas in 1974. After graduating from JCU 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. Through her family's company, she was involved in the successful establishment of the Mt Emerald Windfarm.

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

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



**Member: Professor
Emma Johnston AO**

Professor Emma Johnston AO FTSE FRSN is Dean of Science and Professor of Marine Ecology and Ecotoxicology at UNSW Sydney. Professor Johnston studies the impacts of human activities in marine

ecosystems and how we can build ecological resilience. Her research is conducted in diverse field environments, from Antarctica, to the Reef and temperate Australian estuaries.

A highly awarded scientist, educator and communicator, Professor Johnston has published more than 160 peer-reviewed articles and supervised 27 successful PhD graduates. She is an elected fellow of the Australian Technological Society (ATSE) and her awards include the Australian Academy of Science's inaugural Nancy Millis Medal and the Royal Society of New South Wales Clark Medal and the Eureka prize for Science

MANAGEMENT AND ACCOUNTABILITY

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'.

Professor Johnston is a national advocate for the science and technology sector and is Co-Chief Author of the Australian Government's State of Environment Report and immediate past-President of Science & Technology Australia. She consults with industry through the development and implementation of new biomonitoring and ecological engineering techniques and frequently contributes expert opinion to state, federal and international government agencies. Professor Johnston is also a highly sought-after science communicator and television presenter for the ongoing BBC/Foxtel series, Coast Australia and the ABC Catalyst program.

She was re-appointed as a member of the Authority board on 5 May 2021 for another five-year term.



Member:
Mr Duane Fraser

Mr Duane Fraser is a Wulgurukaba and Bidjara Traditional Owner, and has 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, current and ex-politicians from both major parties, senior executives and grass roots communities. He uses his profile to create positive change and impact to ensure Traditional Owners are given the opportunity for full and effective participation and leadership roles 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 a high-level understanding of the Authority's strategic objectives and ministerial priorities and has demonstrated experience in providing advice to multiple state and federal government ministers.

Currently serving as Chair of the Federal Minister for the Environment's Indigenous Advisory Committee, Mr Fraser serves on several committees including the Reef 2050 Advisory Committee and the National Environmental Science Programs Tropical Water Quality Hub Steering Committee.



Member:
Ms Robbie Sefton

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 and strategic planning and communications. Ms Sefton is currently the Managing Director of Seftons, a national communications and marketing company in business for more than 25 years, and 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, the Agricultural Competitiveness White Paper, the National Biodiversity Strategy, Water for the Future, and the Murray-Darling Basin Social and Economic Assessment.

Recognised as a well-informed and knowledgeable rural leader and advocate, Ms Sefton is consulted by a range of sectors wishing to utilise her extensive knowledge of, and involvement in, regional community issues and priorities, agriculture and the nation's unique natural resource assets. Her expert advice and opinions are sought by federal and state government agencies, corporate and agribusinesses in Australia. Ms Sefton is regularly approached by print and broadcast media for comment, or for appearances on national radio and television panel programs.

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



Member:
Mr Dave Stewart

Mr Stewart resigned from the Board on 8 April 2021 effective immediately. He had been a member of the Authority Board since 23 July 2015.

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

He has considerable experience in the public service. As the former Secretary of Transport for New South Wales, he led around 27,000 people in shaping the planning, policy and delivery of public transport, roads and freight across the state.

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

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

Mr Stewart is an advocate for regional Queensland and one of his highlights as Director-General has been participating in the community champions program for Indigenous communities, where he regularly visits the community of Pormpuraaw and assists them with accessing much-needed government services.

He holds Master's Degrees in Business and Engineering Science and completed a Harvard executive program looking at private sector involvement in infrastructure delivery.

Mr Stewart is also a Fellow of Engineers Australia, Honorary Fellow, of the Chartered Institute of Transport and Logistics, Fellow of the Australian Academy of Technology and Engineering, and Fellow of the Institute of Public Administration Australia.

Authority Board meeting schedule

The meeting schedule of the Authority Board for 2020–21 is shown in Table 9.

Table 9: Meetings of the Great Barrier Reef Marine Park Authority Board 2020–21

Meeting	Date	Location	Attendance
MPA 262	25 August 2020	Virtual	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Dave Stewart Mr Duane Fraser Ms Robbie Sefton</p> <p>Apologies: Nil</p>
MPA 263	27 October 2020	Virtual	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Dave Stewart Ms Robbie Sefton</p> <p>Apologies: Mr Duane Fraser</p>

MANAGEMENT AND ACCOUNTABILITY

Meeting	Date	Location	Attendance
MPA 264	1–2 December 2020	Canberra	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Duane Fraser Ms Robbie Sefton</p> <p>Apologies: Mr Dave Stewart</p>
MPA 265	2–3 March 2021	Brisbane	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Dave Stewart Mr Duane Fraser Ms Robbie Sefton</p> <p>Apologies: Nil</p>
MPA 266	4 May 2021	Virtual	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Ms Robbie Sefton</p> <p>Apologies:³ Mr Duane Fraser</p>
MPA 267	30 June 2021	Virtual	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Duane Fraser Ms Robbie Sefton</p> <p>Apologies: Nil</p>

Senior executive

As at 30 June 2021, the three branches of the Authority were led by the following senior executives (Table 10):

Table 10: Senior executive and their responsible branches

Name	Branch	Dates
Margaret Johnson	Strategic Policy and Partnerships	01/07/2020 – 30/06/2021
Simon Banks	Reef Protection	01/07/2020 – 04/01/2021
Richard Quincey	Reef Protection	07/07/2020 – 20/07/2020 21/12/2020 – 30/06/2021
Rhona MacPherson	Corporate Services	01/07/2021 – 18/12/2020
Natalie Conner	Corporate Services	14/12/2020 – 30/06/2021

³ Mr Dave Stewart resigned from the Board on 8 April 2021 effective immediately and therefore has not been recorded as an apology for MPA 266 and MPA 267.

Their remuneration can be found in Table 16.

An organisational chart including the branch outlines can be found in Figure 4 of the Overview.

Corporate and operational plans

Figure 20 demonstrates how the Authority's legislation is supported through corporate and operational planning.

Corporate Plan 2020–21

The Authority's Corporate Plan 2020–21 outlines the Authority's purpose, activities, performance criteria and other information as required under the PGPA Act.

The Authority delivers its management program under four main program areas:

- Program area 1: Enhancing Reef resilience by providing expert knowledge to advise key decision-makers on managing, reducing or avoiding significant threats to the Reef.
- Program area 2: Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence.
- Program area 3: Enhancing Reef resilience through partnerships, collaboration and education.
- Program area 4: Supporting a high-performing organisation.

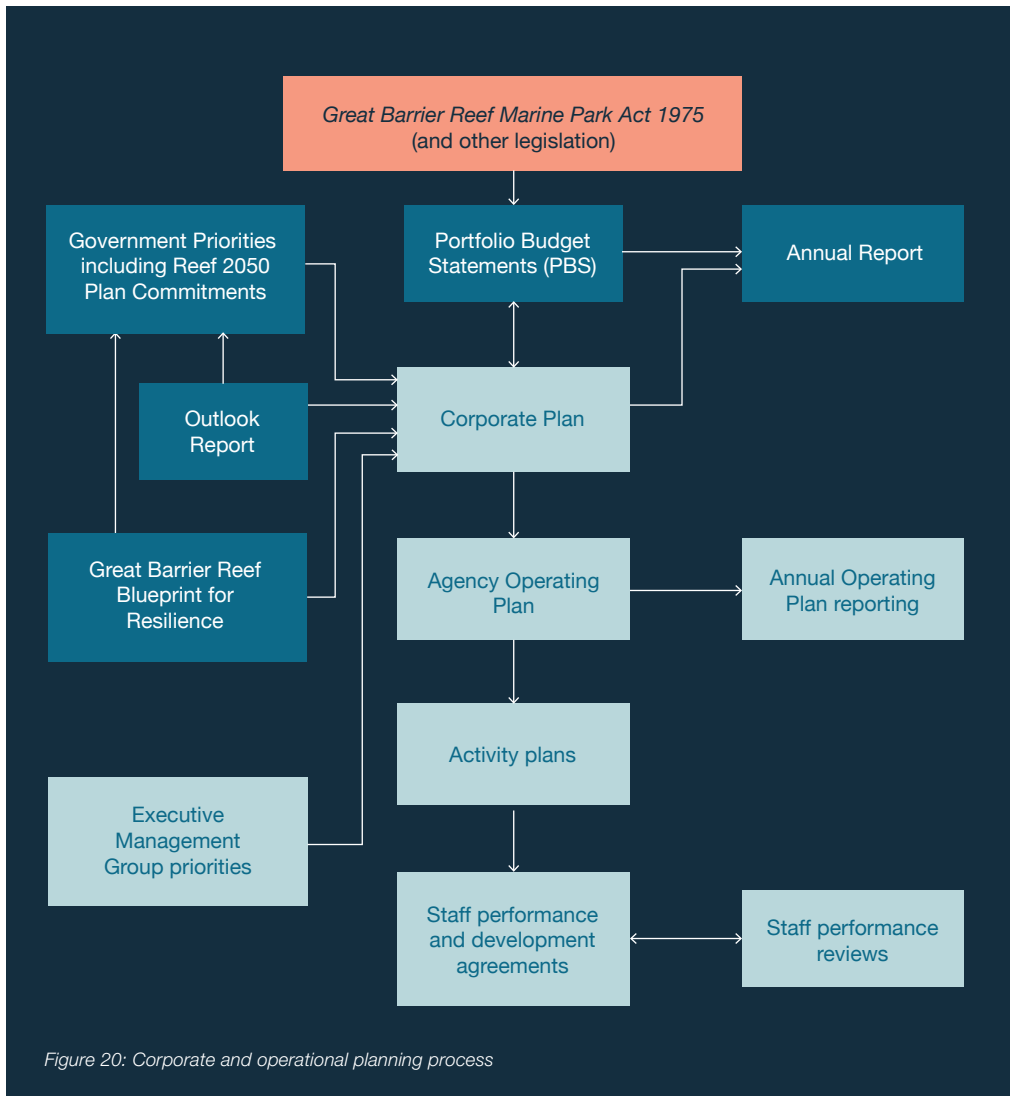


Figure 20: Corporate and operational planning process

MANAGEMENT AND ACCOUNTABILITY

Annual operating plan

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

Service Charter 2020–2024

The Service Charter 2020–2024 outlines the Authority's goals, aims and customers, and its commitments to its customers. The Authority aims to provide appropriate services to meet all of its commitments and continue to develop services as new issues arise. The Service Charter was updated in April 2020 and is reviewed regularly. The [Service Charter](#) is available on the Authority's website.

Ethical standards

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

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

Reflect Reconciliation Action Plan

The Authority has delivered on its Reflect Reconciliation Action Plan and will commence developing an Innovate Reconciliation Action Plan in late 2021–22.

Audit and Risk Management Committee

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

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

Functions and responsibilities

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

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

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

- act in the best interests of the Authority
- apply good analytical skills, objectivity and judgement
- express opinions constructively and openly, raise issues that relate to the Audit 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 <https://elibrary.gbrmpa.gov.au/jspui/handle/11017/3625>.

Audit and Risk Management Committee membership

The Audit and Risk Management Committee comprised the following members during 2020–21.

Chair: 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 & Young for more than 15 years, specialising in internal audit and risk management, focusing on delivering value-adding internal audit services to government and private sector organisations, and 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. His audit committee appointments have included, inter alia, Griffith University (Chair), Cancer Council Queensland (Chair), Institute of Internal Auditors (Australia), Queensland Audit Office (Chair), South Bank Corporation (Queensland) and the Queensland Department of Regional Development, Manufacturing and Water (Chair).

Member: Peter Bell

Mr Bell is a Fellow of the Association of Certified Practising Accountants with more than 30 years' experience in internal audit, external performance audit and risk management. This has included 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 & Young for 12 years and as Managing Director of Protiviti for six years.

Mr Bell has worked extensively with non-corporate accountable authorities. His recent work with the Australian National Audit Office has included coverage of agency compliance with PGPA Act requirements and identifying opportunities for some of these agencies to improve in these areas. This has included the Department of Veterans' Affairs, Special Broadcasting Service, Department of Communications and the Arts, and the Australian Media and Communications Authority.

Member: Filly Morgan PSM

Ms Morgan is the Deputy Director-General (Corporate and Government Services) of the Queensland 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 the Department of Tourism, Major Events, Small Business and the Commonwealth Games.

Ms Morgan is a Clerk of the Executive Council and is the Queensland representative on the Council for the Order of Australia and the Australian Bravery Decorations Council. She was awarded a Public Service Medal on Australia Day 2018 for her outstanding service through a range of coordination and governance roles in Queensland.

Member: Basil Ahyick (commenced 1 April 2021)

Mr Ahyick is Chief Finance Officer and Corporate Services Manager for Australian Institute for Marine Science (AIMS). As a member of the AIMS Leadership Team, he is responsible for Finance, Human Resources, ICT, Business Development, Legal Services, Project Management Office and Information Services. Mr Ahyick leads AIMS's leadership and culture program and coordinates the planning and financial strategy of the business. 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.

His other experience includes clothing and fruit juice manufacturing, sugar milling, mergers and integrations, dentistry and consulting across Melbourne, Sydney, Port Hedland, Perth and Townsville with international travel to many locations. 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.

Table 11: Remuneration and meeting attendance of Audit and Risk Management Committee

Member name	Tenure	Number of meetings attended / total number of meetings	Total annual remuneration
Ian Rodin (Chair)	01/07/20–30/06/21	4	\$14,000
Peter Bell (member)	01/07/20–30/06/21	4	\$ 6,000
Filly Morgan (member)	01/07/20–30/06/21	2	nil
Basil Ahyick (member)	01/07/20–30/06/21	1	nil

MANAGEMENT AND ACCOUNTABILITY

Table 12: Meeting schedule for the Audit and Risk Management Committee

Meeting	Date	Location	Attendance
AC 88	3 September 2020	Virtual	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Apologies Ms Filly Morgan (member)
AC 89	12 November 2020	Virtual	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Apologies Ms Filly Morgan (member)
AC 90	29 March 2021	Brisbane	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Ms Filly Morgan (member) Apologies Nil
AC 91	3 June 2021	Townsville	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Ms Filly Morgan (member) Mr Basil Ahyick (member) Apologies Nil

Internal audit reports

The Authority's risk-based internal audit program is focused on providing assurance on the internal control environment and is governed by a strategic (and annual) internal audit plan.

During 2020–21, the following internal audits were undertaken in accordance with the strategic internal audit plan:

- Post COVID-19 review – lessons learned
- Field Operations – safety management system
- Reef HQ Aquarium – capital works project assurance gap analysis and mapping
- Development of a corporate compliance management framework (continued into the 2021–22 year)

Risk management

The Authority continued to improve its risk management maturity during 2020–21 by focusing on enhancing its risk management culture and capability so decisions are risk-informed.

During the financial year, a Certificate IV in Risk Management Essentials was offered to 16 people, including 50 per cent of Senior Executive Service personnel and 40 per cent of Executive Level 2 personnel. The staff charged with responsibility for the risk management framework also attained a Diploma of Risk Management and

Business Continuity, or an Advanced Diploma of Governance, Risk and Compliance.

Accordingly, results of participation in Comcover's risk management benchmarking program in 2021 indicate an overall 'embedded' level of risk management maturity, with the Authority's risk management framework and practices at an 'advanced' level of maturity (leading all Commonwealth 'specialist' entities).

Assurance on the integrity and reliability of the risk management framework is provided to the Authority via periodic internal and external audits, and from the Audit and Risk Management Committee.

Fraud control

The Authority's Fraud Control Policy and Plan and Fraud Incident Investigation Policy are consistent with the Australian Government fraud control policy, *AS 8001-2008 Fraud and Corruption Control*, and Resource Management Guide No. 201 (preventing, detecting and dealing with fraud).

In 2020–21, the Authority commenced an organisation-wide review of its fraud risks to assure its exposure is minimised.

Four enquiries regarding suspected fraud were made to the Authority's fraud liaison officer during 2020–21. One remains subject to a final assessment and there was insufficient evidence to support two of the other allegations. The fourth

allegation was reported to an external agency.

Collectively, governing fraud policies, internal controls and the broader fraud control framework give effect to the provisions of the PGPA Act and rule 10 of the Public Governance, Performance and Accountability Rule, and:

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

Advisory committees

The purpose of the Authority's Reef Advisory Committees is to provide objective advice, insights and recommendations to the 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 Authority every five years)
- emerging or unfamiliar issues occurring within the Marine Park and the World Heritage Area.

Local Marine Advisory Committees

Twelve Local Marine Advisory Committees operate along the Reef catchment. They represent community interests from Cape York in the north to the Burnett Region in the south.

The purpose of the committees is to provide advice to the Authority on Marine Park issues and management proposals, which support the long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef; promote the exchange of information between Reef stakeholders, the Authority and management partners; and encourage, through local community networks, actions that reduce threats to the Reef and build resilience. Members are appointed for a three-year term. The term began in July 2018 and ended in 30 June 2021. More than 180 members were involved in the committees with more than 20 management partners. The committees were involved in the Local Community Action Grants, funded under the Reef Trust Partnership, administered by the Great Barrier Reef Foundation in 2019–20 and 2020–21.

Reef Advisory Committees

There are two Reef Advisory Committees that provide advice to the Authority Board through the Authority on the management of the Marine Park. The two Reef Advisory Committees are the Indigenous Reef Advisory Committee and the Tourism Reef Advisory Committee. Both Reef Advisory Committees are competency-based appointments, and members are appointed considering their experience, knowledge, skills, relationships and networks with Reef Traditional Owners, the Reef tourism industry or relevant groups or sectors. All committee members are expected to adopt a broad perspective on committee business that is raised. Reef Advisory Committees are not decision-making bodies. Advice and recommendations provided to the Authority Board are non-binding. Each Reef Advisory Committee operates in accordance with their Charter of Operation and relevant terms of reference.

Indigenous Reef Advisory Committee

The Indigenous Reef Advisory Committee held its inaugural meeting on 9–10 February 2021 with the second formal meeting held on 9–10 June 2021. Membership of this committee can be found on the Authority's website. The Indigenous Reef Advisory Committee has provided advice on matters relating to Marine Park management and the implementation of actions by the Authority to assist Aboriginal and Torres Strait Islander peoples keep their heritage strong, safe and healthy, and contribute towards Aboriginal and Torres Strait Islander aspirations for Sea Country and heritage management into the future. The committee provides advice on ways to facilitate partnerships, enhance engagement with industry sectors, such as tourism, and build capacity with Traditional Owners in the management of marine resources.

Tourism Reef Advisory Committee

During 2020–21, the Tourism Reef Advisory Committee met virtually on 12 October 2020 and 14 April 2021. The COVID-19 pandemic has continued to have major impacts on the marine tourism industry during 2020–21. The Tourism Reef Advisory Committee has provided advice on the development and implementation of strategies, management policies, plans and guidelines to ensure ecologically sustainable tourism within the Great Barrier Reef Marine Park, including priorities for developing the draft Tourism Management Action Strategy. The committee has considered global tourism management actions and how they can potentially be applied to the management of the Marine Park, particularly concerning the evolution of the High Standard Tourism Operators program.

MANAGEMENT AND ACCOUNTABILITY

Asset management

The Authority commenced using an agency-wide asset management system in 2020–21. This system will assist in financial reporting, including valuation, depreciation and budgeting, and assuring compliance of registered or licensed assets that require mandatory reporting and workplace health, safety and security assurance. Capital management plans are also in place for the re-development of Reef HQ Aquarium, office fit-out, information management systems and technology, and field management equipment.

External scrutiny

Australian National Audit Office reports

Crowe Australasia, under contract to the Australian National Audit Office, undertook an external audit of the Authority's 2020–21 financial statements (see Part 5 Finances).

During the reporting period, the Australian National Audit Office completed a follow-up performance audit of the Authority's regulation of permits and approvals, Auditor General Report No. 44. Since the original audit in 2016, the Authority has been transforming the permission system for the Reef, making sure use of the Reef is well managed while supporting individual Marine Park permit holders. The audit shows that gains have been made through regulatory reform, enhancing permissions compliance and using technologies to deliver online permits. The Authority agreed with all seven audit recommendations, which focus on finalising practices and processes for a robust and transparent permission system.

Other Auditor General reports of 2020–21 that may contain recommendations of relevance to the Authority are:

No. 4 – Establishment and Use of ICT Related Procurement Panels and Arrangements.

No. 12 – Defence's Procurement of Offshore Patrol Vessels – SEA 1180 Phase 1

No. 20 – Management of the Australian Public Service's Workforce Response to COVID-19

No. 32 – Cyber Security Strategies of Non-Corporate Commonwealth Entities

No. 35 – Implementation of the Great Barrier Reef Foundation Partnership

Management of human resources

Managing and developing employees

People Services provide a range of services, including:

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

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

The Authority invested \$487,934 for learning and development in 2020–21, which included the costs of training courses, conference attendance, formal qualifications, study fee reimbursements and professional memberships.

The Authority continued with an ongoing program to systematically reinforce fundamental public service values through mandatory corporate training delivered via our e-Learning platform. For 2020–21, the mandatory courses focused on fraud awareness, Commonwealth Child Safety Framework, delegations, and work health and safety and emergency response.

In-house corporate training programs contributed to the development of APS core skills in mental health first aid, cultural appreciation, fire warden, project management and workplace culture. Specialised in-house training included Contact and Referral Officer training and a variety of field-based skills.

The Authority maintains its support of the professional development of its employees, with leave for face-to-face study where appropriate and reimbursement of professional fees upon successful completion of a semester of study.

Workplace agreements

The Great Barrier Reef Marine Park Authority Enterprise Agreement 2018–2021 was introduced in March 2018. This agreement had a notional expiry date of 29 March 2021. During the year, the Authority sought the views of staff as to whether the agreement should be retained and future pay adjustments provided through a determination made under section 24(1) of the Public Service Act. This proposal was put to a staff poll in March 2021 where 96 per cent of respondents were supportive. The determination is now in place with the final pay adjustment scheduled to take effect on 30 March 2023.

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

For non-senior executive service employees, salaries range from \$42,350 for APS Level 1 to \$149,676 for Executive Level 2, including a specific legal officer classification. More information is provided in the staffing overview table in Appendix B.

Non-salary benefits provided to employees include:

- payment of one work-related professional association membership fee for ongoing employees, exempt from fringe benefits tax
- access to salary packaging of vehicles 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.

Employee statistics

The Authority had 213 headcount of ongoing employees as at 30 June 2021. Of these, 149 people were employed at APS Levels 1–6, 62 were employed at Executive Levels 1 or 2 and two were employed at senior executive service level, excluding the CEO. More information is provided in the staffing overview table in Appendix B.

Supporting a diverse workplace

The Authority recognises the importance of creating a workplace that is inclusive and diverse and reflects the diversity of the Australian community (Table 13). The Authority is committed to the inclusion of diversity and equity principles and practices across all work areas. In line with the APS wide strategies to address diversity and inclusion, the Authority is developing action plans

to implement the Commonwealth's Aboriginal and Torres Strait Islander Workforce Strategy 2020–24, the Disability Strategy and the Gender Equity Strategy.

Table 13: Staff diversity within the workforce during 2020–21

Women (% of total workforce)	65
People with a disability (% of total workforce)	1
Aboriginal and Torres Strait Islander peoples (% of total workforce)	5
Staff who speak English and another language (% of total workforce)	2

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

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

Performance pay

The Authority does not operate a performance pay scheme.

Workplace health and safety (WHS)

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

In accordance with its terms of reference, the Authority's WHS Committee met four times during the reporting period. The Committee is

MANAGEMENT AND ACCOUNTABILITY

chaired by the General Manager Reef Protection. During 2020–21, 29 incident and 11 near-miss reports were submitted by employees. Of those reported, one incident was classified as notifiable to Comcare, the WHS regulator, as a serious or dangerous illness or incident. One claim for compensation was submitted and subsequently rejected by Comcare during 2020–21.

In recognition of the complexities of WHS issues, the Authority appointed a Manager, WHS (Corporate) and a Manager, WHS (Field Operations) in March 2021 and subsequently filled the position of WHS Officer (Dive). These positions now work as a Safety Cell providing advice, guidance and management on safety related issues.

The Authority continues to provide an employee assistance program to enable support for work and family matters. Between 1 July 2020 and 30 June 2021, 35 people accessed the service with a total of 119 sessions delivered to staff and their immediate family. The Authority also trialed a wellness coaching program over the period which started June 2021, and will continue into the 2021–22 reporting period.

In May 2021, approximately 130 employees received a free influenza vaccination as part of the Authority's health and wellbeing program. These numbers continue to increase each year as more staff access this initiative. This program will be sustained, helping and encouraging staff to be, and stay, healthy.

COVID-19 response

In navigating COVID-19 responses, the Authority relied on information from the Australian Public Service Commission, relevant state departments of health and the Commonwealth Department of Agriculture, Water and the Environment (the Authority Portfolio Department). The Authority's leadership team and key staff representatives met regularly to manage any operational impacts associated with COVID-19. With the acceptance that COVID was to have an ongoing impact on operations, in March 2021 the management of COVID-related issues was delegated to the Manager, WHS for ongoing control and monitoring.

The Authority has a robust COVID-19 plan in place, ensuring compliance with government health directives and advice and enabling it to react to peaks and troughs within the pandemic cycle. We are strongly encouraging all staff to get vaccinated and facilitating employee ability to attend vaccination clinics as circumstances allow.

External service providers

Purchasing

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

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

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

Consultants and contracts

Annual reports contain information about actual expenditure on 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 2020–21, three new reportable consultancy contracts were entered into involving total actual expenditure of \$415,268. In addition, three ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$311,923 (Table 14).

Consultants are engaged when specialist expertise are not available within the Authority or where an independent assessment is considered desirable. In 2020–21, consultants were engaged for legal advice.

Table 14: Expenditure on consultancy contracts for the 2020–21 reporting period

	Number	Expenditure \$ (GST inc.)
New contracts entered into during the reporting period	1	61,859
Ongoing contracts entered into during a previous reporting period	3	311,923
Total	4	373,782

Reportable non-consultancy contracts

During 2020–21, 198 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$13.981 million. In addition, 151 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$18.509 million (Table 15).

Table 15: Expenditure on reportable non-consultancy contracts for the 2020–21 reporting period

	Number	Expenditure \$ (GST inc.)
New contracts entered into during the reporting period	200	14.334 million
Ongoing contracts entered into during a previous reporting period	151	18.509 million
Total	351	32.843 million

There is no additional information in regard to Section 17AGA of the PGPA Rule about organisations receiving amounts under reportable consultancy or non-consultancy contracts.

Competitive tendering and contracting

The Authority follows the Commonwealth Procurement Rules 2020, whole-of-government policies such as the Indigenous Procurement Policy and the Authority's purchasing guidelines.

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

Exempt contracts

During 2020–21, no contract was exempted by the accountable authority from publication in AusTender.

Grants

The Authority did not award any grants during 2020–21.

Procurement initiatives to support small business

The 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 Authority's procurement practices support small and medium enterprises in ways that are consistent with paragraphs 5.5–5.7 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 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.

Senior executive remuneration

Information about remuneration for key management personnel⁴

Table 16: Senior executive remuneration

Name	Position title	Short-term benefits			Other benefits and allowances	Total short term benefits	Post-employment benefits			Termination benefits	Total remuneration
		Base salary	Bonuses				Superannuation contributions	Long service leave	Other long-term benefits		
Josh Thomas	Chief Executive Officer	309,558	-	-	309,558	49,632	8,082	-	-	-	367,272
Ian Poiner	Chair (Marine Park Authority Board)	93,939	-	-	93,939	14,283	-	-	-	-	108,222
Emma Johnston	Member (MPA Board)	47,827	-	-	47,827	4,823	-	-	-	-	52,650
Wendy Morris	Member (MPA Board)	46,970	-	-	46,970	4,479	-	-	-	-	51,449
Duane Fraser	Member (MPA Board)	46,970	-	-	46,970	4,479	-	-	-	-	51,449
Robbie Sefton	Member (MPA Board)	47,873	-	-	47,873	4,343	-	-	-	-	52,216
Margaret Johnson	General Manager (Strategic Policy and Partnerships)	219,839	-	20,945	240,784	41,032	5,501	-	-	-	287,317
Simon Banks	General Manager (Reef Protection)	209,973	-	18,264	228,237	23,930	4,127	-	-	-	256,294
Rhona MacPherson	A/General Manager (Corporate Services)	74,666	-	11,020	85,686	8,758	-	-	-	-	94,444
Natalie Conner	Chief Operating Officer	98,984	-	11,525	110,509	15,797	3,543	-	-	-	129,849
Richard Quincey	A/General Manager (Reef Protection)	87,408	-	10,140	97,548	8,931	-	-	-	-	106,479

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

⁴ Mr David Stewart, Authority Board Member, is not remunerated by the Authority as his position on the Authority Board was held as a Queensland Government representative



PART 5

Finances

2020–21 Financial Statements

Table of Contents

Independent Auditor’s Report	75
Statement by Officers	78
Statement of Comprehensive Income	79
Statement of Financial Position	80
Statement of Change in Equity	81
Cash Flow Statement	82
Administered Schedule of Comprehensive Income	83
Administered Schedule of Assets and Liabilities	84
Administered Reconciliation Schedule	85
Administered Cash Flow Statement	85
Table of Contents - Notes	86
Notes to and forming part of the Financial Statements	87–109



INDEPENDENT AUDITOR'S REPORT

To the Minister for the Environment

Opinion

In my opinion, the financial statements of the Great Barrier Reef Marine Park Authority (the Entity) for the year ended 30 June 2021:

- (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2021 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 2021 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.

FINANCES

Other information

The Accountable Authority is responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2021 but does not include the financial statements and my auditor's report thereon.

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

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

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

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chief Executive Officer, is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Reduced Disclosure Requirements and the rules made under the Act. The 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.

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

A handwritten signature in black ink, appearing to read 'Peter Kerr', with a stylized flourish at the end.

Peter Kerr
Executive Director

Delegate of the Auditor-General

Canberra

2 September 2021

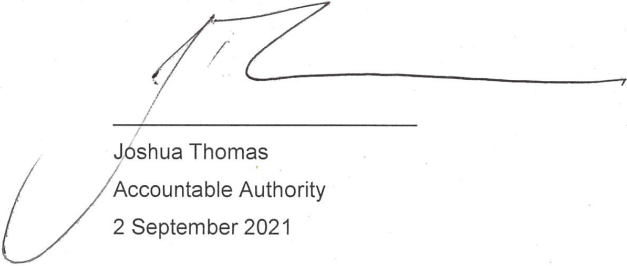
FINANCES

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 2021 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



Joshua Thomas
Accountable Authority
2 September 2021



Kim Corrie
Chief Financial Officer
2 September 2021

Statement of Comprehensive Income

for the period ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee Benefits	1.1A	25,689	25,559	26,543
Suppliers	1.1B	32,097	31,075	38,610
Provision for Douglas Shoal remediation	3.5A	277	1,646	-
Grants	3.5B	-	279	3,295
Depreciation and amortisation	3.2	2,801	2,574	3,244
Finance Costs	1.1C	129	44	32
Write-down and impairment of other assets	3.2	2,818	-	-
Losses from asset sales	3.2	-	2	-
Cost of goods sold		30	109	-
Payments to Queensland Government for Field Management Program	5.2	24,024	17,994	23,629
Total Expenses		87,865	79,282	95,353
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	620	1,804	1,925
Fees and Fines	1.2B	4	214	-
Receipts from Queensland Government for Field Management Program	5.2	16,468	12,710	16,468
Grants received from Government and Industry Partners	1.2C	8,884	20,691	13,561
Other revenue	1.2D	222	309	-
Total own-source revenue		26,198	35,728	31,954
Gains				
Other gains	1.2E	52	52	54
Total gains		52	52	54
Total own-source income		26,250	35,780	32,008
Net cost of services		(61,615)	(43,502)	(63,345)
Revenue from Government	1.2F	75,642	55,573	78,264
Total Revenue from Government		75,642	55,573	78,264
Surplus attributable to the Australian Government		14,027	12,071	14,919
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		(894)	-	-
Items subject to subsequent reclassification to net cost of services				
Gains/(losses) on financial assets at fair value through other comprehensive income		-	-	-
Total comprehensive income attributable to the Australian Government		13,133	12,071	14,919

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

Budget Variances Commentary	Affected line items and statement
Statement of Comprehensive Income	
Expenses	
The Authority expended \$6.513m (17%) less on supplier expenses than was originally budgeted due to underspends and delays in finalising contracts associated with the: <ul style="list-style-type: none"> • Reef HQ upgrade project - \$2.286m • GBR Green Turtle Research Program - \$1.777m • Reef Integrated Monitoring and Reporting Program (RIMReP) - \$1.548m • Reef Islands Interventions - \$1.306m • RHQ and Property services - \$1.272m • Curtis Islands Offset Program - \$0.637m • International Coral Reef Initiative (ICRI) - \$0.253m • Reef Land Sea Country Program - \$0.249m • other expenditure - \$0.385m. 	Suppliers
This \$9.713m underspend was offset by payments made (\$3.200m) to deliver the Marine Tourism Activation initiative.	
The Authority budgeted (\$0.095m) grants program in 2020-21 which was not implemented. The special appropriation for the Marine Tourism Activation initiative (\$3.200m) was budgeted as grants, but expensed as suppliers. Accordingly, expenses were \$3.295 (100%) less than was originally budgeted.	Grants
The Authority recorded; a \$1.486m write-down of plant & equipment due the asset revaluation as per note 3.2, a \$1.310m impairment of intangibles as per note 3.2, and a \$0.022m write-off of a financial receivable. Accordingly, expenses were \$2.818m (100%) less than was originally budgeted.	Write-down and impairment of other assets
Own-source revenue	
Received \$4.677m (34%) less than budget, due to a milestone payment requirement for the Crown of Thorns Starfish control program (COTS) (Great Barrier Reef Foundation) being renegotiated to 2021-22.	Grants received from Government and industry partners
Net cost of services	
Recorded \$2.622m (3%) less than budget in Revenue from Government, due to special appropriation which was recognised in 2019-20 being incorrectly budgeted as revenue in 2020-21.	Revenue from Government

FINANCES

Statement of Financial Position as at 30 June 2021

	Notes	2021 \$'000	2020 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	31,300	32,349	32,349
Trade and other receivables ²	3.1B	54,793	29,907	39,111
Total financial assets²		86,093	62,256	71,460
Non-financial assets¹				
Buildings	3.2	11,514	11,551	27,325
Leasehold improvements	3.2	53	27	-
Plant and equipment	3.2	1,728	3,634	3,413
Computer software	3.2	1,665	2,749	2,586
Capital works in progress	3.2	4,930	-	-
Reef HQ shop inventory		-	29	29
Prepayments		506	407	407
Total non-financial assets		20,396	18,397	33,760
Total assets²		106,489	80,653	105,220
LIABILITIES				
Payables				
Suppliers		5,805	2,627	2,912
Other payables	3.3A	634	712	427
Permit bonds	3.3B	1,384	1,358	1,358
Total payables		7,823	4,697	4,697
Interest bearing liabilities				
Leases	3.4	3,383	1,913	1,957
Total interest bearing liabilities		3,383	1,913	1,957
Provisions				
Employee provisions	6.1	8,040	7,859	7,859
Provision for Douglas Shoal remediation	3.5A	26,391	27,790	28,069
Other Provisions		-	279	-
Total provisions		34,431	35,928	35,928
Total liabilities		45,637	42,538	42,582
Net assets²		60,852	38,115	62,638
EQUITY				
Contributed equity ²	3.1B	33,163	23,809	46,989
Reserves		2,263	2,497	2,497
Accumulated surplus		25,426	11,809	13,152
Total equity²		60,852	38,115	62,638

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
2. These items have had their 2019-20 balances restated for a prior year error as per note 3.1B.

Budget Variances Commentary	Affected line items and statement
Statement of Financial Position	Affected line items and statement
Assets	
Trade and other receivables is \$15.682m (40%) more than was originally budgeted primarily due to an increase in unspent annual and special appropriations, and expenditure of prior year's funds, as detailed at Note 5.1 (Appropriations).	Financial Assets - Trade and other receivables
Building assets is \$15.811m (58%) less than was originally budgeted. Contributing factors include: <ul style="list-style-type: none"> • delays in finalising contracts associated with the ReefHQ upgrade project, and • the revalued write-down of buildings, as detailed at Note 3.2 (Non-financial Assets). This buildings underspend was offset by an increase in the value of Right Of Use (ROU) assets and the carrying amount of capital works in progress (WIP).	Non-Financial Assets - Buildings
The carrying amount of WIP was \$4.930m (100%) more than was originally budgeted due to the refurbishment of assets associated with the ReefHQ upgrade project, as detailed at Note 3.2 (Non-financial Assets). This WIP will be held until they are brought into service. The original budget identified these assets as buildings to be capitalised by the end of the financial year.	Non-Financial Assets - Works in progress (WIP)
Liabilities	
Supplier payments were \$2.893m (99%) more than was originally budgeted due to several late payments associated with the COTS control program which were accrued into the 2020-21 year.	Payables - Suppliers
Equity	
Equity reserves are \$2.380m (95%) less than was originally budgeted as a result of the comprehensive, independent revaluation of the non-financial assets, which resulted in an overall reduction to their fair value in 2020-21. This is further detailed at Note 3.2 (Non-financial Assets).	Equity - Reserves
Accumulated surplus is \$1.905m (14%) more than originally budgeted. Factors contributing to this are outlined by the budget variances commentary, within the Statement of Comprehensive Income.	Equity - Accumulated surplus

Statement of Changes in Equity
for the period ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		23,809	28,244	37,385
Adjustment for errors ¹		(250)	-	-
Adjusted opening balance		23,559	28,244	37,385
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations	5.1A	8,853	8,385	8,853
Departmental capital budget	5.1A	751	756	751
Return of equity - Repealed appropriation ²	3.1B	-	(13,576)	-
Total transactions with owners²		9,604	(4,435)	9,604
Closing balance as at 30 June²		33,163	23,809	46,989
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		11,809	(262)	11,809
Adjustment for errors ¹		(410)	-	-
Adjustment for repealed appropriation		-	-	(13,576)
Adjusted opening balance		11,399	(262)	(1,767)
Comprehensive income				
Surplus for the period		14,027	12,071	14,919
Total comprehensive income		14,027	12,071	14,919
Closing balance as at 30 June		25,426	11,809	13,152
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		2,497	2,497	2,497
Adjustment for errors ¹		660	-	-
Opening balance		3,157	2,497	2,497
Comprehensive income				
Other comprehensive income	3.2	(894)	-	-
Total comprehensive income		(894)	-	-
Closing balance as at 30 June		2,263	2,497	2,497
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		38,115	30,479	51,691
Adjustment for repealed appropriation		-	-	(13,576)
Adjusted opening balance		38,115	30,479	38,115
Comprehensive income				
Surplus for the period		14,027	12,071	14,919
Other comprehensive income	3.2	(894)	-	-
Total comprehensive income		13,133	12,071	14,919
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations	5.1A	8,853	8,385	8,853
Departmental capital budget	5.1A	751	756	751
Return of equity - Repealed appropriation ²	3.1B	-	(13,576)	-
Total transactions with owners²		9,604	(4,435)	9,604
Closing balance as at 30 June²		60,852	38,115	62,638

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

1. The asset revaluation reserve has been split by class in 2020-21, resulting in \$0.410m of prior year plant & equipment decrements being applied to retained earnings, and \$0.250m of island properties, incorrectly removed from the reserve in 2007-08, being applied to contributed equity.

2. These items have had their 2019-20 balances restated for a prior year error as per note 3.1B.

Accounting Policy

Equity injections

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

Budget Variances Commentary

Statement of Changes in Equity

Retained earnings

The budgeted adjustment for repealed appropriation of \$13.576m against Retained earnings was not required in 2020-21. Instead, a prior year adjustment has been made to Contributed equity in 2019-20 as per note 3.1B.

There was an overall increase in the surplus for the period due to reduced revenue, offset by a greater underspend in suppliers. Contributing factors are further outlined by the budget variances commentary, within the Statement of Comprehensive Income.

Asset revaluation reserve

As outlined by the budget variances commentary, within the Statement of Comprehensive Income, a comprehensive revaluation has led to a decrease in the asset revaluation reserve in 2020-21.

Affected line items and statement

Adjustment for repealed appropriation

Surplus for the period

Other comprehensive income

FINANCES

Cash Flow Statement

for the period ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		52,438	35,107	69,060
Receipts from Government and industry partners		8,884	20,691	13,561
Sale of goods and rendering of services		603	2,184	1,925
GST received		966	113	-
Receipts from Queensland Government for Field Management Program		16,468	12,710	16,468
Other		274	362	-
Total cash received		79,633	71,167	101,014
Cash used				
Grants		-	279	3,295
Employees		25,425	24,919	26,543
Suppliers		28,281	27,503	38,556
GST paid		3,141	3,696	-
Interest payments on lease liabilities		129	44	32
Payments to Queensland Government for Field Management Program		26,359	20,359	23,629
Total cash used		83,335	76,800	92,055
Net cash from/(used by) operating activities		(3,702)	(5,633)	8,959
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment	3.2	5,508	4,306	17,182
Total cash used		5,508	4,306	17,182
Net cash used by investing activities		(5,508)	(4,306)	(17,182)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		9,604	9,141	9,604
Total cash received		9,604	9,141	9,604
Cash used				
Principal payments of lease liabilities		(1,443)	(1,456)	(1,381)
Total cash used		(1,443)	(1,456)	(1,381)
Net Cash from Financing activities		8,161	7,685	8,223
Net (decrease) in cash held		(1,049)	(2,254)	-
Cash and cash equivalents at the beginning of the reporting period		32,349	34,603	32,349
Cash and cash equivalents at the end of the reporting period	3.1A	31,300	32,349	32,349

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

Budget Variances Commentary	Affected line items and statement
Cash Flow Statement	
Operating activities - Cash Received	
The draw down of annual and special appropriations was \$16.622m (24%) less than originally budgeted. This was offset by the use of prior year expenditure, as detailed at Note 5.1 (Appropriations).	Appropriations
The Authority received \$4.677m (34%) less than was originally budgeted due to the factors outlined by the budget variances commentary, within the Statement of Comprehensive Income.	Receipts from Government and industry partners
Operating activities - Cash Used	
The Authority expended \$3.295m (100%) less grants funds than was originally budgeted due to the factors outlined by the budget variances commentary, within the Statement of Comprehensive Income.	Grants
The Authority expended \$10.275m (27%) less in suppliers than was originally budgeted due to:	Suppliers
• the underspends outlined by the budget variances commentary, within the Statement of Comprehensive Income	
• a portion of the additional accruals outlined by budget variances commentary within the Statement of Financial Position, and	
• the GST paid which had not been separated from suppliers in the original budget.	
The GST paid (\$3.141m) had not been separated from suppliers in the original budget.	GST paid
The scope of works to be performed by the Queensland Government through the Field Management Program's Annual Business Plan had not been finalised before submission of the Portfolio Budget Statements. Accordingly the Authority's contribution to the program was \$2.730m (12%) more than was originally budgeted.	Payments to Queensland Government for Field Management Program
Investing activities - Cash Used	
As outlined by the budget variances commentary within the Statement of Financial Position, the Authority expended \$11.674m (68%) less for property plant and equipment. The balance of the capital works program will be delivered in future years.	Purchase of property, plant and equipment

Administered Schedule of Comprehensive Income
for the period ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000	Original Budget \$'000
NET COST OF SERVICES				
INCOME				
Revenue				
Non-taxation revenue				
Environmental management charge	2.1A	-	8,711	-
Infringement notices	2.1A	106	249	80
Rent from island properties	2.1B	-	249	186
Total non-taxation revenue		106	9,209	266
Total revenue		106	9,209	266
Total income		106	9,209	266
Net contribution by services		106	9,209	266
Surplus		106	9,209	266
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	4.2	847	(384)	-
Items subject to subsequent reclassification to net cost of services				
Gains/(Losses) on financial assets at fair value through other comprehensive income		-	-	-
Total other comprehensive income		847	(384)	-
Total comprehensive income		953	8,825	266

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

Budget Variances Commentary	Affected line items and statement
<p>Statement of Comprehensive Income</p> <p>Revenue</p> <p>Due to greater than anticipated compliance activity in the period, the Authority received \$0.026m (33%) more than originally budgeted in infringement notice revenue.</p> <p>Due to the Australian Government waiver of lease payments, as detailed at Note 2.1 (Administered - Income), the Authority received \$0.186m (100%) less in rent from island properties than was originally budgeted.</p> <p>Other comprehensive income</p> <p>Due to the revaluation of island properties, detailed at Note 4.2 (Administered - Non-financial Assets), the asset valuation reserve increased by \$0.847m (100%) more than originally budgeted.</p>	<p>Infringement notices</p> <p>Rent from island properties</p> <p>Changes in asset valuation reserve</p>

FINANCES

Administered Schedule of Assets and Liabilities

as at 30 June 2021

	Notes	2021 \$'000	2020 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Receivables - Environmental management charge	4.1	-	179	179
Receivables - CDDP Court ordered fines	4.1	622	662	662
Total financial assets		622	841	841
Non-financial assets				
Island properties	4.2	3,843	2,996	2,996
Total non-financial assets		3,843	2,996	2,996
Total assets administered on behalf of Government		4,465	3,837	3,837
LIABILITIES				
Payables				
Environmental management charge payable to Commonwealth	4.3	-	179	179
CDDP court ordered fines payable to Commonwealth	4.3	622	662	662
Total payables		622	841	841
Total liabilities administered on behalf of Government		622	841	841
Net assets		3,843	2,996	2,996

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

Budget Variances Commentary	Affected line items and statement
<p>Statement of Financial Position</p> <p>Assets Accrued receivables associated with the Environmental Management Charge (EMC) were \$0.179m (100%) less than was originally budgeted due to the final collection of EMC in 2019-20 being transferred to the Official Public Account (OPA) in 2020-21.</p> <p>As per the budget variance commentary, within the Administered Statement of Comprehensive Income, the valuation of island properties increased by \$0.847m (100%) more than was originally budgeted.</p> <p>Liabilities Accrued payables associated with the Environmental Management Charge (EMC) were \$0.179m (100%) less than originally budgeted due to the final collection of EMC in 2019-20 being transferred to the Official Public Account (OPA) in 2020-21.</p>	<p>Receivables - Environmental management charge</p> <p>Island properties</p> <p>Payables - Environmental management charge</p>

Administered Reconciliation Schedule
for the period ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Opening assets less liabilities as at 1 July		2,996	3,380
Net contribution by services			
Income		106	9,209
Transfers (to) the Australian Government:			
Appropriation transfers to Official Public Account			
Transfers to OPA		(106)	(9,209)
Other comprehensive income			
Administered revaluations taken to reserves		847	(384)
Closing assets less liabilities as at 30 June		3,843	2,996

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 2021

	Notes	2021 \$'000	2020 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Rent from island properties		-	249	186
Infringement notices		106	249	80
Environmental management charge		-	8,711	-
Total cash received		106	9,209	266
Net cash from operating activities		106	9,209	266
Cash to Official Public Account				
Environmental Management Charge		-	8,711	-
Other		106	498	266
		106	9,209	266
Cash and cash equivalents at the beginning of the reporting period		-	-	-
Cash and cash equivalents at the end of the reporting period		-	-	-

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

Budget Variances Commentary

Administered Cash Flow Statement

Operating activities

Cash received and Cash to Official Public Account

The Authority received \$0.026m (33%) more in infringement notices than was originally budgeted. Due to the Australian Government waiver of lease payments, detailed at Note 2.1 (Administered - Income), the Authority received \$0.186m (100%) less in rent from island properties than was originally budgeted.

Affected line items and statement

Infringement notices
Rent from island properties

Table of Contents - Notes

Overview	87
Financial Performance	89
1.1 Expenses	89
1.2 Own Source Revenue and Gains	90
Income and Expenses Administered on Behalf of Government	92
2.1 Administered - Income	92
Financial Position	93
3.1 Financial Assets	93
3.2 Non-Financial Assets	94
3.3 Payables	96
3.4 Leases	96
3.5 Provisions	97
Assets and Liabilities Administered on Behalf of Government	98
4.1 Administered - Financial Assets	98
4.2 Administered - Non-Financial Assets	98
4.3 Administered - Payables	99
Funding	100
5.1 Appropriations	100
5.2 Field Management Special Account	102
5.3 Regulatory Charging Summary	103
5.4 Net Cash Appropriation Arrangements	103
People and Relationships	104
6.1 Employee Provisions	104
6.2 Key Management Personnel Remuneration	105
6.3 Related Party Disclosures	105
Managing Uncertainties	106
7.1 Contingent Assets and Liabilities	106
7.2 Financial Instruments	106
7.3 Administered - Financial Instruments	107
7.4 Fair Value Measurements	108
7.5 Administered - Fair Value Measurements	108
Other Information	109
8.1 Aggregate Assets and Liabilities	109

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 Agriculture, Water and the Environment, and other industry partners, particularly 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.

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

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

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

Basis of Preparation of the Financial Statements

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

The financial statements have been prepared in accordance with:

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

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

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

Significant Accounting Judgements and Estimates

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

- Recognition of revenue from contracts with customers – Refer Note 1.2: Own-Source Revenue and Gains
- 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.

New Australian Accounting Standards

All new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the entity's financial statements.

Application of AASB 1059 Service Concession Arrangements: Grantors

The GBRMPA has adopted AASB 1059 using the modified retrospective approach at 1 July 2019. Accordingly, the comparative information presented for 2020 is not restated, that is, it is presented as previously reported under the various applicable AASBs and related interpretations.

For arrangements within the scope of AASB 1059, on transition and at initial recognition a public sector grantor is required to record the asset(s) used in the service concession arrangement at current replacement cost in accordance with the cost approach to Fair Value under AASB 13 *Fair Value Measurement*, with a related liability, which could be a financial liability, an accrued revenue liability or a combination of both.

After initial recognition, service concession assets are measured applying the GBRMPA's property, plant and equipment and intangible assets (refer Note 3.2) subsequent measurement accounting policies.

The GBRMPA has reviewed all arrangements (including leasing arrangements) that are controlled and administered by the GBRMPA to assess whether AASB 1059 applies. No arrangements were identified.

FINANCES

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 2020-21, and the final financial outcome in the 2020-21 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.

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

Taxation

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

Reef HQ

The Reef HQ building was funded as a Commonwealth–State Bicentennial project, through the Great Barrier Reef Wonderland Association Incorporated (the Association) on land leased from the Townsville Port Authority. Following the winding up of the Association in September 2001 the lease arrangement for the land is now between the Great Barrier Reef Marine Park Authority and the Townsville Port Authority for \$1. 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 Reef HQ aquarium. Workers compensation is insured through Comcare Australia.

Reporting of Administered activities

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

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

Events After the Reporting Period

Departmental

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

Administered

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

Financial Performance

This section analyses the financial performance of Great Barrier Reef Marine Park Authority for the year ended 30 June 2021.

1.1: Expenses

Notes	2021 \$'000	2020 \$'000
1.1A: Employee Benefits		
Wages and salaries	18,965	19,200
Superannuation		
Defined contribution plans	1,117	1,278
Defined benefit plans	2,177	2,116
Leave and other entitlements	2,904	2,528
Separation and redundancies	335	315
Other employee benefits	180	135
Fringe benefit tax	11	(13)
Total employee benefits	25,689	25,559

Accounting Policy

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

1.1B: Suppliers

Goods and services supplied or rendered

Aircraft and vessel charter costs	956	1,226
Consultants	944	760
Contractors	20,015	18,762
Employee related and training	522	379
Employment agency temporary staff	2,786	2,821
External audit fees	52	52
Internal audit fees	93	91
IT Services	1,469	1,255
Legal fees and other legal	208	378
Library and subscriptions	40	75
Meetings and engagement costs	80	100
Property and minor equipment	603	702
Reef HQ general expenses	734	799
Telephone and communications	904	721
Travel	1,152	1,513
Utilities	601	495
Other general expenses	800	640
Total goods and services supplied or rendered	31,959	30,769

Goods supplied	632	742
Services rendered	31,327	30,027
Total goods and services supplied or rendered	31,959	30,769

Other Suppliers

Low value leases		15
Operating lease rentals	26	-
Short-term leases		185
Workers compensation premiums	112	106
Total other suppliers	138	306
Total suppliers	32,097	31,075

The GBRMPA had no short-term lease commitments as at 30 June 2021.

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

Accounting Policy

Short-term leases and leases of low-value assets

The GBRMPA has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). The GBRMPA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

1.1C: Finance Costs

Interest on lease liabilities	129	44
Total finance costs	129	44

Accounting Policy

All borrowing costs are expensed as incurred.

FINANCES

1.2 Own-Source Revenue and Gains

	Notes	2021 \$'000	2020 \$'000
Own-Source Revenue			
1.2A: Revenue from contracts with customers			
Sale of goods ¹		60	210
Rendering of services ¹		560	1,594
Total revenue from contracts with customers		620	1,804

1. The GBRMPA's revenue from contracts with customers relates to point in time sales of goods and tickets for the Reef HQ Aquarium.

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.

Accounting Judgement and Estimates

Revenue recognition for contractual revenue with customers has significant judgements applied to performance obligations. The determination of the revenue recognition is based on contractual term, time and materials at a point in time, transaction price, satisfaction that control has passed to a client, identification of costs that can be capitalised, and any material variations to contracts. If a contract with the GBRMPA has multiple deliverables, the transaction price is allocated to each performance milestone and revenue is recognised based on the actual services provided as a proportion of the total services to be provided because the customer receives and uses the benefits simultaneously. This is determined on the actual costs of the project relative to the total expected costs of the project.

1.2 Own-Source Revenue and Gains (cont)

	Notes	2021 \$'000	2020 \$'000
Own-Source Revenue			
1.2B: Fee and fines			
Permit assessment fees	5.3	4	214
Total fees and fines		4	214
1.2C: Grants received from Government and Industry Partners			
Capacity Building for Indigenous Rangers ¹			1,021
Capacity Building for Indigenous Rangers ⁵		569	200
Crown of Thorns Starfish Control 2016-20 ²		-	8,575
Crown of Thorns Starfish Control 2019-22 ⁴		2,605	6,877
Curtis Island Offsets Program ²		1,948	2,498
Future Coral Bleaching and Reef Health Assessment ²		390	144
Great Barrier Reef Green Turtle Research Program ²		1,872	144
International Coral Reef Initiative Co-Chairing ³		-	797
National Landcare Reef Integrated Marine Monitoring and Reporting Program ²		-	435
Reef Islands Restoration ²		1,500	-
Total grants received from Government and Industry Partners		8,884	20,691
1. Funding received directly from Department of the Prime Minister and Cabinet			
2. Funding received directly from Department of Agriculture, Water and the Environment			
3. Funding received directly from Department of Foreign Affairs and Trade			
4. Funding received directly from the Great Barrier Reef Foundation			
5. Funding received directly from the National Indigenous Australians Agency			
1.2D: Other Revenue			
Other revenue		212	308
Sale of assets		10	1
Total other revenue		222	309
1.2E: Other Gains			
Resources received free of charge - external audit services		52	52
Total gains		52	52

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.

1.2F: Revenue from Government

Appropriations			
Departmental appropriation		42,824	31,500
Departmental special appropriation		16,242	11,333
Field management program	5.2	16,576	12,740
Total revenue from Government		75,642	55,573

Accounting Policy

Revenue from Government

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

Special Appropriation

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge (EMC) from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Amounts collected are paid into the Official Public Account (OPA). The GBRMPA receives an equivalent amount via a special appropriation (*GBRMP Act s65A*) for its operations. Special appropriation is recognised when the GBRMPA has the right to receive the revenue and it can be reliably measured. This is deemed to occur when monies are received by the GBRMPA from permit holders.

FINANCES

Income and Expenses Administered on Behalf of Government

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

2.1 Administered - Income

	Notes	2021 \$'000	2020 \$'000
REVENUE			
Non-Taxation Revenue			
2.1A Fees and fines			
Environmental management charge		-	8,711
Infringement notices		106	249
Total fees and fines		106	8,960
2.1B Rental income			
Commonwealth islands operating leases		-	249
Total rental income		-	249

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 20/12/2020 (39 weeks).

This waiver has now been extended to a date undetermined, and subsequently the GBRMPA has received no lease payments in 2020-21.

The GBRMPA has estimated that the rent will commence from 1 July 2022 in line with the EMC waiver terms.

	2021 \$'000
Maturity analysis of operating lease income receivables:	-
Within 1 year	-
One to two years	374
Two to three years	377
Three to four years	381
Four to five years	385
More than 5 years	434
Total undiscounted lease payments receivable	1,951

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 2022. 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	2021 \$'000	2020 \$'000
3.1A: Cash and Cash Equivalents			
Field Management special account - cash at bank	5.2	27,433	29,147
Field Management special account - cash held in OPA	5.2	3,432	2,739
Cash on Hand or on deposit		435	463
Total cash and cash equivalents		31,300	32,349

Accounting Policy

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

- cash on hand;
- cash held in special accounts; and
- bank accounts.

3.1B: Trade and Other Receivables

Goods and services receivables

Goods and services ¹		3,533	2,811
Total goods and services receivables		3,533	2,811

Appropriations receivable

Appropriations receivable ²	5.1B	50,668	27,416
Total appropriations receivable²		50,668	27,416

Other Receivables

GST receivable from the Australian Taxation Office (net)		593	(323)
Other		(1)	3
Total other receivables		592	(320)
Total trade and other receivables (gross)²		54,793	29,907
Total trade and other receivables (net)²		54,793	29,907

Credit terms for goods and services were within 20 days (2020: 20 days).

1. Goods and services receivable includes \$2.600m from the *Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020 (Cth)* to be drawn down in 2021-22.

2. The prior period of 2019-20 was misstated by \$13.576m due to Departmental 2017-18 annual appropriations being repealed at 1 July 2020. As at 30 June 2020, while this amount was legally available as per note 5.1B, under the Commonwealth financial framework the GBRMPA is deemed to have lost control of the \$13.576m, and therefore should have recognised a return of equity and reduction in appropriation receivable as at 30 June 2020.

Accordingly, Appropriations receivable in 2019-20 has been restated and reduced by \$13.576m. This reduction is summarised in Total trade and other receivables (gross and net) above, and offset by an equivalent reduction in Contributed equity. The restated items in the 2019-20 Financial Statements are as follows:

Financial Statements Line Item	2020 \$'000 (original)	Adjustment \$'000 \$'000	2020 \$'000 (restated)
2019-20 Departmental Statement of Financial Position			
Trade and other receivables	43,483	(13,576)	29,907
Net assets	51,691	(13,576)	38,115
Contributed equity	37,385	(13,576)	23,809
Total equity	51,691	(13,576)	38,115
2019-20 Departmental Statement of Changes in Equity			
Contributed equity			
Return of equity - Repealed appropriation	-	(13,576)	(13,576)
Total transactions with owners	9,141	(13,576)	(4,435)
Closing balance as at 30 June	37,385	(13,576)	23,809
Total equity			
Return of equity - Repealed appropriation	-	(13,576)	(13,576)
Total transactions with owners	9,141	(13,576)	(4,435)
Closing balance as at 30 June	51,691	(13,576)	38,115

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

3.2.1 Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Computer Software

	Buildings \$'000	Leasehold Improvements \$'000	Work in Progress \$'000	Plant & Equipment \$'000	Computer Software \$'000	Total \$'000
As at 1 July 2020						
Gross book value	13,217	80	-	4,358	2,971	20,626
Accumulated depreciation and impairment	(1,666)	(53)	-	(724)	(222)	(2,665)
Total as at 1 July 2020	11,551	27	-	3,634	2,749	17,961
Additions						
Purchase or internally developed	-	-	-	175	403	578
Right-of-use assets	2,743	-	-	169	-	2,912
Work in progress	-	-	4,930	-	-	4,930
Revaluations recognised in net cost of services	-	-	-	(1,486)	-	(1,486)
Impairments recognised in net cost of services	-	-	-	-	(1,310)	(1,310)
Revaluations and impairments recognised in other comprehensive income	20,926	(8)	-	-	34	20,952
Recognition of accumulated depreciation on revaluation in other comprehensive income	(21,893)	56	-	-	(9)	(21,846)
Disposals	-	-	-	-	-	-
Depreciation and amortisation	(451)	(22)	-	(551)	(202)	(1,226)
Depreciation on right-of-use assets	(1,362)	-	-	(213)	-	(1,575)
Net book value 30 June 2021	11,514	53	4,930	1,728	1,665	19,890
Net book value as of 30 June 2021 represented by						
Gross book value	36,886	72	4,930	3,216	2,098	47,201
Accumulated depreciation and impairment	(25,372)	(19)	-	(1,488)	(433)	(27,312)
Net book value 30 June 2021	11,514	53	4,930	1,728	1,665	19,889
Carrying amount of right-of-use assets	2,922	-	-	329	-	3,251

- The current operating environment presented indicators of impairment, but none were realised for buildings, or plant and equipment. An impairment of \$1.310m was realised for intangibles due the pending transition to cloud services for computer software items.
- There are no property, plant and equipment and intangibles that are expected to be sold or disposed with the next 12 months.
- The carrying amount of computer software included \$1.176m of purchased software and \$0.469m of internally generated software.

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. Being the first year of the arrangement, in 2020-21 a comprehensive valuation was completed with a full asset audit and rebuilding of the GBRMPA's asset register. Site visits were conducted in all major offices with the resulting data forming the basis of a new asset register. In terms of the valuation approach, for assets classified as having Level 2 inputs, JLL compared the Written Down Value (WDV) of the assets against similar assets in the most appropriate active market. This enabled JLL to ascertain that the WDV was materially in line with observable market data. For assets that JLL were unable to value by identifiable observable market data an alternative approach was utilised. These assets were valued by the cost approach method, a depreciated replacement cost (DRC) approach, utilising Level 3 inputs. In doing so, the JLL review ensured the estimated replacement cost, total useful lives (TUL), and remaining useful lives (RUL) were in line with industry standards to ensure the DRC calculation was reliable. In terms of the valuation result, JLL measured the total replacement cost of all current assets alongside their current WDV. This resulted in an additional \$19.428m in total asset costs, and \$21.808m in total accumulated depreciation, for a total revaluation write down of \$2.380m. Of this write down, \$1.486m was taken through net cost of services and \$0.894m was applied to the asset revaluation reserve. As the asset register transition was administrative in nature, with no physical disposals or new commissions, this result was realised against the asset revaluation reserve through other comprehensive income. Due the impact of the COVID-19 outbreak, JLL also disclosed that valuation and market uncertainty is not measurable, but maintained that result was substantiated.

In 2020-21, the GBRMPA is also carrying \$4.930m in work in progress (WIP). This is due to the Reef HQ Upgrade that is refurbishing the aquarium over the next few years. These assets will be commissioned from WIP as they are brought into service over the course of the upgrade.

The next scheduled comprehensive revaluation of GBRMPA's assets is in 2021-22 by JLL. All increments and decrements have been transferred to accumulated depreciation firstly, and then the asset revaluation reserve. The reserve was split by class in 2020-21, and due to Plant & Equipment having no remaining reserve a decrement \$1.486m was expensed (2020: Nil).

Contractual commitments for the acquisition of property, plant and equipment

As at 30 June 2021, the GBRMPA had contractual commitments for asset acquisitions of \$2.704m (2020: \$1.086m).

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 in Commonwealth agency, GGS and Whole of Government financial statements.

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:

	2021	2020
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 2021. 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.

FINANCES

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 (2020: 3 to 10 years).

All software assets were assessed for indications of impairment as at 30 June 2021.

3.3 Payables

	Notes	2021 \$'000	2020 \$'000
3.3A: Other payables			
Wages and salaries		510	427
Amounts owed to Commonwealth		124	285
Total other payables		634	712
3.3B: Permit bonds			
Cash Bonds held on behalf of Permit Holders		1,384	1,358
Total permit bonds		1,384	1,358

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		3,383	1,913
Total leases		3,383	1,913

Total cash outflow for leases for the year ended 30 June 2021 was \$1.443m (2020: \$1.456m).

Maturity analysis - contractual undiscounted cash flows

Within 1 year		1,585	1,470
Between 1 to 5 years		1,868	472
More than 5 years		-	-
Total leases		3,453	1,942

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	2021 \$'000	2020 \$'000
3.5A Provision for Douglas Shoal Remediation¹		
Balance carried forward from previous period	27,790	29,117
Expenses against provision	(1,676)	(2,973)
Discounting of provision	277	1,646
Total provision for Douglas Shoal Remediation	26,391	27,790
3.5B Provision for refund of Environmental Management Charge²		
Refunds to be paid as grants	-	279
Total provision for refund of Environmental Management Charge	-	279
Total provisions	26,391	28,069

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 2016-17 the \$34.909m Douglas Shoal remediation provision was discounted over a 3 year period, with a flat rate of 2% based on CPI, for a resulting expensed discount of \$1.319m. In 2017-18 the project plan was significantly revised, with the resulting provision of \$34.298m calculated by discounting over a 5 year period, with a weighted rate of up to 3.5% based on a standard wage price index. The difference of \$2.259m, between the calculated discount of \$3.578m and the original discount, was recognised as a gain.

In 2020-21, the program has now been forecasted to extended into a 6th period (2023-24), due to delays in the procurement for remediation contractors and associated delays in progressing Government approvals and agreements for commercial arrangements for anticipated onshore contaminated and uncontaminated waste storage and disposal. The provision has therefore been recalculated with a 6 year project plan, utilising the same weighted wage price index, with the forecasted payments remaining now 20.3% (2021-22), 51.8% (2022-23), and 6.2% (2023-24) of the total project expenditure over the next 3 years. The current provision of \$26.391m reconciles to the original provision of \$35.000m when combined with the total discount applied of \$1.003m as at 30 June 2021, and the life to date expenditure of \$7.606m. Of the total discount applied to date, \$0.277m has been expensed in 2020-21.

2. Due to the impacts on the tourism industry from COVID-19 the Government waived the Environmental Management Charge (EMC) from 1 January to 31 December 2020. This has now been extended to 30 June 2022. Whilst the approval of the waiver was being considered by Government, some industry participants continued to remit the EMC to the GBRMPA. These monies were fully receipted as Administered income, and then returned to GBRMPA as a Special Appropriation. Accordingly the Government determined that the equivalent amount remitted would be returned to these participants. The GBRMPA therefore created a provision for the payment of these funds in the 2020-21 financial year, with all funds subsequently paid and the provision exhausted by 30 June 2021.

FINANCES

Assets and Liabilities Administered on Behalf of the Government

This section analyses assets used to conduct operations and the operating liabilities incurred as a result the Great Barrier Reef Marine Park Authority does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered - Financial Assets

Notes	2021 \$'000	2020 \$'000
4.1 Other receivables		
Receivables - Environmental Management Charge	-	179
Receivables - CDPD Court ordered fines	622	662
Total other receivables	622	841
Receivables are aged as follows		
Not Overdue	-	179
Overdue by more than 90 days	622	662
Total receivables	622	841

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 2021

	Island Properties \$'000	Total \$'000
As at 1 July 2020		
Gross book value	2,996	2,996
Total as at 1 July 2020	2,996	2,996
Revaluations and impairments recognised in other comprehensive income	847	847
Total as at 30 June 2021	3,843	3,843
Total as at 30 June 2021 represented by		
Gross book value	3,843	3,843
Total as at 30 June 2021	3,843	3,843

The GBRMPA is the custodian of 21 Island properties on behalf of the Commonwealth, with 18 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. The GBRMPA is planning to formalise the classification of the Commonwealth Islands as Administered assets in 2021-22.

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, an in depth desktop assessment was conducted utilising the GBRMPAs detailed site inspection data, with physical audits to be conducted later in 2021. A full assessment of the highest and best use of each of the GBRMPAs 21 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 18 island properties brought into the gross book value at a nominal value of \$1. The overall fair value assessment resulted in an increase of \$0.847m to the gross book value due to the change in approach from income based to a market assessment. The properties will be assessed by desktop in 2022.

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 (2020: Nil).

Accounting Policy

Island properties

Administered non-financial assets only consists of Island properties valued at fair value. Lighthouse and other adjacent properties are heritage listed therefore no depreciation is recorded against the asset. The Island properties are valued in accordance with AASB116 by an independent valuer. Valuations are deemed to occur on 30 June of each year. From 1 July 2015, the islands are valued in accordance with their restricted use under lease agreements.

Heritage and Cultural assets

In accordance with AASB116, and as per Environment Protection and Biodiversity Act 1999 (s. 341ZA) the Authority is required to have plans in place to comply with the Commonwealth Heritage management principles. Accordingly the Island properties are managed by Commonwealth project officer, and have resident caretakers for maintenance. Comprehensive valuations are conducted every 3 years, with the next one due in 2023-24, and desktop valuations are conducted in between. The GBRMPA Commonwealth Heritage Listed Places and Properties Heritage Strategy 2018-21, can be found at: <http://hdl.handle.net/11017/3369>.

4.3 Administered - Payables

	Notes	2021 \$'000	2020 \$'000
4.3: Suppliers			
Environmental management charge payable to the Commonwealth		-	179
CDPP court ordered fines payable to the Commonwealth		622	662
Total suppliers		622	841

Settlement was usually made within 30 days (2020: 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 2021

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2020 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	59,400	6,760	66,160	63,766	2,394
Capital Budget ⁴	751	-	751	751	-
Other services	-	-	-	-	-
Equity injections	8,853	-	8,853	1,515	7,338
Total departmental	69,004	6,760	75,764	66,032	9,732

Notes

1. In 2020-21, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2020-21, adjustments are for section 74 of the PGPA Act.
3. In 2020-21, 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.

Annual Appropriations for 2020

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2019 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	44,240	18,049	62,289	48,911	13,378
Capital Budget ⁴	756	-	756	756	-
Other services	-	-	-	-	-
Equity injections	8,385	-	8,385	3,549	4,836
Total departmental	53,381	18,049	71,430	53,216	18,214

Notes

1. In 2019-20, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2019-20, adjustments are for section 74 of the PGPA Act.
3. In 2019-20, there is a material difference due to the provision of additional appropriations and section 74 adjustments.
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')

	2021 \$'000	2020 \$'000
Departmental		
Appropriation Act (No. 1) 2017-18 ²	-	13,576
Appropriation Act (No. 1) 2018-19	-	4,076
Appropriation Act (No. 1) 2019-20	9,058	15,199
Appropriation Act (No. 4) 2019-20	4,836	4,836
Appropriation Act (No. 5) 2019-20 ¹	3,305	3,305
Appropriation Act (No. 1) 2020-21	26,131	-
Appropriation Act (No. 2) 2020-21	3,688	-
Supply Act (No. 2) 2020-21	3,650	-
Cash on Hand or on deposit	435	379
Total departmental	51,103	41,371

1. The GBRMPA requires further funding agreements to expend the remaining amount from Appropriation Act (No. 5) 2019-20.

2. Departmental 2017-18 annual appropriations of \$13.576m were repealed at 1 July 2020. As at 30 June 2020, while this amount was legally available as per above, under the Commonwealth financial framework the GBRMPA is deemed to have lost control of the \$13.576m, and therefore should have recognised a return of equity and reduction in appropriation receivable as at 30 June 2020 as per note 3.1B.

5.1C: Special Appropriations Applied ('Recoverable GST exclusive')

Authority	Appropriation applied	
	2021 \$'000	2020 \$'000
Great Barrier Reef Marine Park Act 1975 (Cth) s.65A, Departmental, Unlimited Amount	-	8,711
Assistance for Severely Affected Regions (Special Appropriation)		
(Coronavirus Economic Response Package) Act 2020 (Cth) s.4, Limited	16,264	-
Total	16,264	8,711

FINANCES

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	
		\$ 2021	\$ 2020
Balance brought forward from previous period		31,969,018	34,282,995
Increases			
Payments received from Queensland Government		16,468,164	12,709,398
Government appropriation ¹		16,679,664	12,740,398
Receipts from external parties		21,989	72,209
Recognition of prior year revenue		-	62,060
Curtis Islands Offsets revenue ²		1,947,189	2,642,271
Total increases		35,117,006	28,226,336
Available for payments		67,086,024	62,509,331
Decreases			
Payments made to Queensland Government for Field Management Program		24,023,434	17,993,757
Further payments made to Queensland Government ⁴		1,327,626	236,000
Payments made to employees and suppliers		7,888,914	7,288,619
Capital expenditure		25,690	48,386
Curtis Islands Offset payments made to employees and suppliers ³		1,273,872	2,001,083
Douglas Shoal remediation payments made to employees and suppliers ³		1,676,190	2,972,468
Total decreases		36,215,726	30,540,313
Total balance carried to the next period		30,870,298	31,969,018
Balance represented by:			
Cash on deposit	3.1A	5,105	83,320
Cash held in the Official Public Account	3.1A	3,432,269	2,738,849
Cash held in the GBRMPA bank account	3.1A	27,432,923	29,146,849

Notes

1. Includes \$16.576m from Appropriation Act (No. 1) 2020-21, and \$0.104m from a Special Appropriation that was not passed on in 2019-20.
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, and capital projects to undertake further activities.

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

	2021 \$'000	2020 \$'000
Expenses		
Departmental	2,658	2,838
Total expenses	2,658	2,838
Amounts applied		
Own source revenue	4	214
Total revenue	4	214

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>

5.4 Net Cash Appropriation Arrangements

	2021 \$'000	2020 \$'000
Total comprehensive income excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on right-of-use assets, and principal repayments on leased assets	18,088	10,953
Plus: depreciation/amortisation expenses previously funded through revenue	1,226	1,162
Plus: depreciation right-of-use-assets	1,575	1,412
Less: principal payments - leased assets	(1,443)	(1,456)
Total comprehensive income - as per the Statement of Comprehensive Income	19,446	12,071

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 principle repayment amount reflects the cash impact on implementation of AASB 16 Leases, it does not directly reflect a change in appropriation arrangements.

FINANCES

People and relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	Notes	2021 \$'000	2020 \$'000
6.1: Employee Provisions			
Leave		7,973	7,797
Other		67	62
Total employee provisions		8,040	7,859

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 period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligation are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the GBRMPA is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the GBRMPA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

The GBRMPA staff are members of the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap).

The PSS is a defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance administered schedules and notes.

The GBRMPA makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The GBRMPA accounts for contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

6.2: Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Great Barrier Reef Marine Park Authority, directly or indirectly, including any director (whether executive or otherwise) of the entity, the Portfolio Minister, and any other relevant Government Minister. The Great Barrier Reef Marine Park Authority has determined the following people are the internal Key Management Personnel during the reporting period:

Board (*Great Barrier Reef Marine Park Authority Act 1975*)

	Period as KMP
Dr Ian Poiner - Chairman - appointed under s10(2)	1/7/20 - 30/6/21
Mr Joshua Thomas - Member - appointed under s10(6)	1/7/20 - 30/6/21
Ms Emma Johnston - Member - appointed under s10(6)	1/7/20 - 30/6/21
Mr David Stewart - Member - appointed under s10(2-4)	1/7/20 - 8/4/21
Ms Wendy Morris - Member - appointed under s10(6B)	1/7/20 - 30/6/21
Mr Duane Fraser - Member - appointed under s10(2)	1/7/20 - 30/6/21
Ms Robyn Sefton - Member - appointed under s10(2)	1/7/20 - 30/6/21

Executive Management Group (*Public Governance, Performance and Accountability Act 2013*)

	Period as KMP
Mr Joshua Thomas - Accountable Authority	1/7/20 - 30/6/21
Ms Margaret Johnson - General Manager Strategic Policy and Partnerships	1/7/20 - 30/6/21
Dr Simon Banks - General Manager Reef Protection	1/7/20 - 28/03/21
Ms Rhona MacPherson - Acting Chief Operating Officer	1/7/20 - 13/12/20
Ms Natalie Conner - Chief Operating Officer	14/12/20 - 30/6/21
Mr Richard Quincey - Acting General Manager Reef Protection	21/12/20 - 30/6/21

	2021	2020
	\$	\$
Short-term employee benefits	1,355,899	1,266,192
Post-term employee benefits	180,488	182,107
Other long-term employee benefits	21,253	38,851
Termination benefits	-	-
Total key management personnel remuneration benefits	1,557,640	1,487,150

The total number of key management personnel that are included in the above table is 11 individuals (2020: 9 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.

Mr David Stewart was not remunerated by the GBRMPA, as the Director General of the Department of the Premier and Cabinet his position on the board was held as a Queensland Government representative. Mr Stewart's Queensland Government position had no controlling interest in the Joint Field Management Program partnership that the GBRMPA maintains with the Department of Environment and Science.

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 2020-21, no loans were made to key management personnel or key management personnel-related entities (2019-20: Nil).

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

In 2020-21, no other transactions were made to key management personnel or key management personnel-related entities (2019-20: \$4.679m).

FINANCES

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 for the 2020-21 financial year (2019-20: Nil)

Contingent Liabilities

The GBRMPA has no Contingent Liabilities for the 2020-21 financial year (2019-20: Nil)

Unquantifiable Contingent Assets

The GBRMPA has no Unquantifiable Contingent Assets for the 2020-21 financial year (2019-20: Nil)

Unquantifiable Contingent Liabilities

The GBRMPA has no Unquantifiable Contingent Liabilities for the 2020-21 financial year (2019-20: Nil)

Significant Remote Contingencies

The GBRMPA has no Significant Remote Contingencies for the 2020-21 financial year (2019-20: Nil)

7.1B Administered - Contingent Assets and Liabilities

Contingent Assets and Liabilities

The GBRMPA has no Contingent assets and Liabilities for the 2020-21 financial year (2019-20: Nil)

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

7.2 Financial Instruments

	2021 \$'000	2020 \$'000
7.2: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	31,300	32,349
Receivables for goods and services	3,533	2,811
Other receivables	(1)	3
Total financial asset at amortised cost	34,832	35,163
Total financial assets	34,832	35,163
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade Creditors	5,805	2,627
Other	634	712
Total financial liabilities measured at amortised cost	6,439	3,339
Total financial liabilities	6,439	3,339

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

	Notes	2021 \$'000	2020 \$'000
7.3: Categories of Financial Instruments			
Financial assets at amortised cost			
Receivables - Environmental management charge		-	179
Receivables - CDPP Court ordered fines		622	662
Receivables - Rental Income		-	-
Total financial assets at amortised cost		622	841
Total financial assets		622	841

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

FINANCES

7.4 Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2021 \$'000	2020 \$'000
Non-financial assets		
Buildings - Level 3	11,514	11,551
Leasehold improvements - Level 3	53	27
Plant and equipment - Level 2	1,599	1,599
Plant and equipment - Level 3	129	2,035
Computer software - Level 3	1,665	2,749
Total non-financial assets	14,960	17,961
Total fair value measurements of assets in the Statement of Financial Position	14,960	17,961
Liabilities not measured at fair value in the statement of financial position		
Payables	7,823	4,697
Interest bearing liabilities	3,383	1,913
Provisions	34,431	35,928
Total liabilities	45,637	42,538

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 3.2A, there were no transfers between classes or levels of the fair value hierarchy. For the GBRMPA's policy on revaluations see the Accounting Policy section in note 3.2.

Accounting Policy

The GBRMPA deems transfers between levels of the fair value hierarchy to have occurred at 30 June 2021.

7.5 Administered - Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2021 \$'000	2020 \$'000
Non-financial assets		
Land & Buildings - Level 3	3,000	2,386
Buildings - Level 2	843	610
Total non-financial assets	3,843	2,996
Total fair value measurements of assets in the statement of financial position	3,843	2,996
Liabilities not measured at fair value in the statement of financial position		
Payables	622	841
Total liabilities	622	841

1. The following valuation techniques were used:

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

	2021 \$'000	2020 \$'000
Assets expected to be recovered in:		
No more than 12 months ¹	86,599	62,692
More than 12 months	19,890	17,961
Total assets¹	106,489	80,653
Liabilities expected to be settled in:		
No more than 12 months	24,932	14,671
More than 12 months	20,705	27,867
Total liabilities	45,637	42,538

1. Assets expected to be recovered in no more than 12 months, and Total assets, have had the 2019-20 balance restated as per note 3.1B.

Current Assets consists of; cash and cash equivalents, trade and other receivables, WIP, Reef HQ shop inventory, and prepayments.

Non-current Assets consists of; buildings, leasehold improvements, plant and equipment, and computer software.

Current Liabilities consists of; suppliers, other payables, permit bonds, and the current portion of all provisions.

Non-current liabilities consists of the non-current portion of all provisions.

8.1B Administered - Aggregate Assets and Liabilities

	2021 \$'000	2020 \$'000
Assets expected to be recovered in:		
No more than 12 months	622	841
More than 12 months	3,843	2,996
Total assets	4,465	3,837
Liabilities expected to be settled in:		
No more than 12 months	622	841
More than 12 months	-	-
Total liabilities	622	841

Current Assets consists of all receivables.

Non-current Assets consists of island properties.

Current Liabilities consists of all payables.

There are no Administered non-current liabilities.

FINANCES

PART 6

Appendices



APPENDICES

Appendix A: Agency resource statement and resources for outcomes

Table 17 shows the resource statement for 2020–21 for the Great Barrier Reef Marine Park Authority. The Authority's expenses and resources for Outcome 1 are listed in Table 17.

Table 17: Authority resource statement

RESOURCES	ACTUAL AVAILABLE APPROPRIATION FOR 2020–21 \$'000 (A)	PAYMENTS MADE 2020–21 \$'000 (B)	BALANCE REMAINING 2020–21 \$'000 (A) – (B)
Ordinary annual services¹			
Departmental appropriation ²	103,446	64,517	38,929
Total ordinary annual services (A)	103,446	64,517	38,929
Other services³			
Departmental non-operating			
Equity injections	13,689	1,515	12,174
Total other services (B)	13,689	1,515	12,174
Total available annual appropriations and payments	117,135	66,032	51,103
Special appropriations			
Special appropriations limited by criteria/entitlement			
Special appropriation: <i>Assistance for Severely Affected Regions (Special Appropriation) (Coronavirus Economic Response Package) Act 2020 (Cth) s.4</i>	18,864	16,264	2,600
Total special appropriations (C)	18,864	16,264	2,600
Special accounts⁴			
Opening balance	31,969	3,827	28,142
Appropriation receipts ⁵	16,680	16,680	-
Non-appropriation receipts to special accounts	18,437	15,708	2,729
Total special account (D)	67,086	36,215	30,871
Total resourcing and payments			
A+B+C+D	203,085	118,511	84,574
Less appropriations drawn from annual or special appropriations above and credited to special accounts	16,680	16,680	-
Total net resourcing and payments for GBRMPA	186,405	101,831	84,574

¹ Appropriation Bills (No.1 and 3) 2020–21. This also includes unspent prior year departmental appropriation and relevant S74 agency receipts.

² Includes an amount of \$0.751m in 2020–21 for the Departmental Capital Budget. For accounting purposes, this amount has been designated as 'contributions by owners'.

³ Appropriation Bill (No.2) 2019–20

⁴ Does not include 'Special Public Money' held in accounts like Other Trust Monies accounts, Services for other government and non-agency Bodies accounts, or Services for Other Entities and Trust Monies Special accounts.

⁵ Appropriation receipts from GBRMPA annual and special appropriations for 2020–21 included above.

Table 18: Expenses and resources for Outcome 1

Outcome 1: (The long term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community, through the care and development of the Marine Park)	BUDGET ¹	ACTUAL EXPENSES	VARIATION
	2020–21	2020–21	2020–21
	\$'000 (A)	\$'000 (B)	\$'000 (A) – (B)
Program 1.1: (Great Barrier Reef Marine Park Authority)			
Departmental expenses			
Departmental appropriation ²	45,944	29,362	16,582
Special appropriations	14,448	16,264	-1,816
Special accounts	33,044	36,215	-3,171
Expenses not requiring appropriation in the budget year	1,917	6,024	-4,107
Total for Program 1.1	95,353	87,865	7,488
Total expenses for Outcome 1	95,353	87,865	7,488

	BUDGET 2020–21	ACTUAL 2020–21
Average staffing level (number)	238	217

¹ Full year budget, including any subsequent adjustment made to the 2020–21 Budget.

² Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No.1 and 3)' and 'Revenue from independent sources (s74)'.

APPENDICES

Appendix B: Staffing overview

The following tables provide an overview of full-time and part-time and ongoing and non-ongoing employees at all substantive classification levels as at 30 June 2021 and 30 June 2020 (Tables 19-22).

Table 19: Ongoing employee overview, 30 June 2021

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	1	0	1
APS2	2	2	1	0	5
APS3	10	0	2	0	12
APS4	13	5	3	0	21
APS5	21	3	11	0	35
APS6	35	9	31	0	75
EL1	27	3	18	0	48
EL2	7	0	7	0	14
SES1	2	0	0	0	2
CEO	0	0	0	0	0
Total	117	22	74	0	213

Table 20: Non-ongoing employee overview, 30 June 2021

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	0	0	0
APS2	0	1	0	0	1
APS3	2	0	1	0	3
APS4	2	1	0	0	3
APS5	3	2	1	0	6
APS6	6	1	3	3	13
EL1	2	1	1	0	4
EL2	1	0	0	0	1
SES2	0	0	0	1	1
CEO	0	0	1	0	1
Total	16	6	7	4	33

APS = Australian Public Service; CEO = Chief Executive Officer; EL = Executive Level; SES = Senior Executive Service

As at 30 June 2021, the total employee headcount was 246 compared to 226 in 2019–20, and 232 in 2018–19. The Authority's main offices are in Townsville. The headcount for Townsville was 208 employees as at 30 June 2021. In addition, there were 18 in Cairns, and three each in Mackay, Yeppoon, Brisbane, and Gladstone, one employee headcount in Airlie Beach and seven in Canberra.

Table 21: Ongoing employee overview (headcount), 30 June 2020

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	1	0	1
APS2	5	3	1	0	9
APS3	9	1	2	0	12
APS4	14	3	3	0	20
APS5	15	4	7	1	27
APS6	32	7	31	0	70
EL1	27	2	17	0	46
EL2	8	0	7	0	15
SES1	1	0	2	0	3
CEO	0	0	0	0	0
Total	111	20	71	1	203

Table 22: Non-ongoing employee overview (headcount), 30 June 2020

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	0	0	0
APS2	1	0	0	0	1
APS3	0	0	0	0	0
APS4	2	0	1	0	3
APS5	2	1	2	0	5
APS6	6	1	3	0	10
EL1	1	1	1	0	3
EL2	0	0	0	0	0
SES1	0	0	0	0	0
CEO	0	0	1	0	1
Total	12	3	8	0	23

APS = Australian Public Service; CEO = Chief Executive Officer; EL = Executive Level; SES = Senior Executive Service

APPENDICES

Workplace diversity figures for 2020–21 can be found in Part 4 Management and Accountability

Table 23: Workplace diversity figures, 30 June 2020

Classification	Total	Women		A&TSI		NESB		NESB1		NESB2		PWD	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
APS1	1	0	0	0	0	0	0	0	0	0	0	0	0
APS2	10	9	90	0	0	1	10	1	10	1	10	0	0
APS3	12	10	83	1	8	0	0	0	0	0	0	0	0
APS4	23	19	82	2	8	2	8	3	13	2	8	0	0
APS5	32	22	68	0	0	1	3	1	3	2	6	0	0
APS6	80	46	57	3	4	6	8	3	4	6	8	1	1
EL1	49	31	63	2	4	4	8	5	10	3	6	2	4
EL2	15	8	53	1	7	3	20	2	13	1	6	0	0
SES1	3	1	33	0	0	0	0	0	0	0	0	0	0
CEO	1	0	0	0	0	0	0	0	0	0	0	0	0
Total	226	146	64	9	4	17	7	15	7	15	7	3	1

APS = Australian Public Service; A&TSI = Aboriginal and Torres Strait Islander; CEO = Chief Executive Officer; EL = Executive Level; NESB = Non-English speaking background; NESB1 = Non-English speaking background, second generation (mother); NESB2 = Non-English speaking background, second generation (father); No. = number; PWD = People with a disability; SES = Senior Executive Service

Table 24: Salary ranges by classification level 2020–21

Classification	2019–20		2020–21	
	Minimum salary (\$)	Maximum salary (\$)	Minimum salary (\$)	Maximum salary (\$)
CEO	-	-	319,750	319,750
SES 2	-	-	338,803	338,803
SES 1	151,193	217,632	151,193	217,632
EL 2	119,246	149,679	119,246	140,916
EL 1	101,818	128,334	101,818	111,595
APS 6	81,441	92,663	81,441	92,663
APS 5	73,829	81,015	73,829	81,015
APS 4	66,461	73,283	66,461	73,283
APS 3	59,904	65,652	59,904	65,652
APS 2	52,916	59,482	52,916	59,482
APS 1	42,350	52,706	42,350	52,706

Appendix C: Advertising and marketing

During 2020–21, the Authority conducted numerous 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. These reports are available on the Department of Finance's website.

The details of the costs of media advertising and organisations used in 2020–21 compared to 2019–20 are outlined in Table 25.

Table 25: Expenditure for advertising and marketing campaigns in 2020–21

Advertising campaign and media organisations	Amount 2020–21	Amount 2019–20
Zoning education	\$185,798.75	\$111,928.33
Virtual Future Leaders Eco Challenge event	\$23,147.45	Nil
Recruitment	\$20,671.31	Nil
National Science Week event, Facebook	\$105.00	Nil
Local Marine Advisory Committee	\$10,999.95	Nil
Be Reef Smart, Universal McCann	Nil	\$4764.00
Reef HQ Aquarium marketing, Universal McCann	\$23,146.97	\$28,250.19
Reef HQ Aquarium marketing, Southern Cross Austereo, Turtle Hospital 10 Years	Nil	\$5580.00
Reef HQ Aquarium Turtle Hospital marketing, Townsville and Magnetic Island Guide	\$80	\$960.00
Reef HQ Aquarium marketing, Sensis	Nil	\$309.96
Reef HQ Aquarium marketing, Facebook	\$348.15	\$746.58
Reef HQ Aquarium marketing, Tripping Magazine	\$700	\$1050.00
Reef HQ Aquarium marketing, Duo Magazine	Nil	\$300.00
Reef HQ Aquarium marketing, Pak Mag	Nil	\$3200.00
Reef HQ Aquarium marketing, Jorbens Hotel Guides	Nil	\$681.82
Reef HQ Aquarium marketing, NQ Touch Association	Nil	\$693.75

APPENDICES

Appendix D: Freedom of information (FOI)

The *Freedom of Information Act 1982* (FOI Act) provides the community with the right of access to documents held by Australian Government agencies.

This right of access is limited only by certain exceptions and exemptions, which are contained in the FOI Act. Under the FOI Act, to request access to information an application must:

1. be made in writing
2. state that the request is an application for the purposes of the FOI Act
3. provide enough information about the document(s) for a responsible officer of the agency to identify it (them)
4. provide an address in Australia at which 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, they can be lodged via email to FOI@gbmpa.gov.au.

FOI requests can also be delivered to the Authority's Townsville office at Northtown, 280 Flinders Street, Townsville, Queensland, 4810.

If the applicant decides to proceed with a request, charges may also be payable for the time spent searching for and retrieving relevant documents, decision-making time, photocopying and postage. In the event that the Authority decides that an applicant is liable to pay a charge for processing a request, the applicant would be notified of the preliminary assessment of the charge and have the opportunity to contend that the charge should not be imposed or should be reduced.

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

The authorised decision-makers for a request made under the FOI Act for the agency are the CEO, 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 www.gbmpa.gov.au/home/freedom-of-information-requests/foi. This does not include those documents exempted under section 11C of the FOI Act.

Freedom of information (FOI) operations

During the 2020–21 financial year, the agency received three requests for access to documents under the FOI Act. Of those, one FOI applicant was granted partial access to the document/s sought, one FOI applicant was refused access to the document/s sought and one applicant's request for access was still in train as at 30 June 2021.

Appendix E: Ecologically sustainable development and environmental performance

Section 516A of the *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act)

This section 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 development of a framework that integrates environmental, economic and social considerations and helps improve the environmental and ecologically sustainable development performance of Australian Government agencies.

The following is a summary of the Authority's 2020–21 activities in accordance with this section of the EPBC Act.

How the activities of the organisation and the administration of legislation by the organisation accord with the principles of ecologically sustainable development

The following activities of the Authority accord with the principles of ecologically sustainable development (section 516A(6)(a)):

- administering and enforcing the Marine Park Act, which explicitly recognises these principles
- working with the Department of Agriculture, Water and the Environment, other agencies and stakeholders to promote ecologically sustainable development focused on:
 - ensuring the 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 Environment Minister to ensure the Authority's environmental policies are mutually supportive.

During 2020–21, the Authority played a lead role in delivering the Reef 2050 Plan together with the Australian and Queensland governments and other key partners. This plan will set the overarching

strategic framework of the Australian and Queensland governments for the Reef to address key pressures and threats.

Major progress was made towards implementing the Reef 2050 Integrated Monitoring and Reporting Program as one of the Authority's most significant actions under the Reef 2050 Plan. The Reef Knowledge System (the online portal for the monitoring and reporting program) is available online and provides an interactive service to help people access and view Reef data, understand threats and support management decisions. Over time it will be developed to enable timely responses by Reef managers and partners to emerging issues and risks, and provide a reporting platform to deliver a comprehensive understanding of how the Reef 2050 Plan is progressing against its objectives.

The range of activities presented in Part 3 of this annual report includes activities that integrate environmental, social and economic considerations. In addition, the day-to-day business of the agency — ensuring the long-term sustainability of biodiversity of the Reef — is achieved by managing the zoning plan, which was introduced on 1 July 2004 in consultation with stakeholders, communities and agencies.

The following activities accord with the principles of ecologically sustainable development, especially by employing or promoting the use of the precautionary principle:

- making decisions under the Marine Park Act
- releasing publications on climate change and the 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.

The following agency activities accord with the principles of ecologically sustainable development by aiming to promote the conservation of the environment for the benefit of future generations:

- contributing to the conservation of biodiversity through:
 - encouraging integrated coastal management and improving knowledge on 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

APPENDICES

- 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
- protecting the World Heritage values of Australia's Great Barrier Reef through:
 - regulation, including the consideration of proposed actions predominantly in, or adjacent to, the Great Barrier Reef and the Wet Tropics of Queensland World Heritage Area
 - communication, education and engagement, including the active promotion of the World Heritage values of the Great Barrier Reef
- working in partnership with stakeholder groups, directly or through programs, including:
 - the Reef Guardian Programs, primarily focused on local governments, schools and fishers
 - Traditional Owners, by developing sustainable traditional use of marine resources practices
 - advisory groups, which assist in the management of particular issues in Marine Park locations and operational programs.

The following Authority activities accord with the principles of ecologically sustainable development by aiming to improve valuation, pricing and incentive mechanisms:

- maintaining an accreditation program focused on High Standard tourism operations
- working in partnership with Reef businesses and industry to improve their acceptance and valuation of environmental and social costs and benefits. Activities in 2020–21 included:
 - maintaining the Eye on the Reef Sightings Network, a reef monitoring and assessment program that enables anyone who visits the Reef to contribute to its long-term protection by collecting valuable information about reef health, marine animals and incidents

- training tourism industry staff to monitor and record the health of the Reef at their high-value tourism sites.

How the outcomes specified in a relevant Appropriations Act contribute to ecologically sustainable development

The outcome for the Authority is:

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

This outcome is explicit in providing for the ecologically sustainable use of the Marine Park and is achieved through the delivery of three objectives:

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

A comprehensive assessment of work undertaken under these three objectives during 2020–21 is provided in Part 3 of this annual report.

Effect of the organisation's activities on the environment

The Authority is responsible for managing one of the world's premier natural resources through the care and development of the Marine Park. It manages the Marine Park as a multiple-use area and permits such uses that are ecologically sustainable and allowed by legislation.

In conjunction with its partners, the Authority maintained compliance and enforcement activities during 2020–21, with funding provided by both the Australian and Queensland governments for field management.

The 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.

Measures being taken by the organisation to minimise the impact of its activities on the environment

The Authority maintains a strong commitment to the continuous improvement of its own environmental performance. The reconstitution of an internally-focused Green Office Committee provides opportunities to further minimise impacts.

Reef HQ Aquarium continues to deliver in the area of energy efficiency and minimising environmental impacts. Sustainability is a key component of value for money procurement decisions and includes reducing energy consumption through the use of energy-efficient building materials, and the installation of more efficient lighting, pumps and other equipment.

Inspiring behavioural change to reduce waste and increase environmental awareness has been achieved in several ways, including:

- engaging staff and visitors in reducing peak energy demand through internal temperature control adjustment, keeping doors closed and switching off lights
- showcasing and promoting sustainable choices and actions across social media channels
- using recyclable and biodegradable containers in the café and retail areas, such as bamboo straws and serving bowls, increasing recycling stations within the public space to capture eligible containers for change, providing a refillable water station and implementing a merchandising strategy within the gift shop that focuses on stocking products to complement a plastic-free lifestyle or are created from environmentally sustainable materials, which forms part of a holistic retail sustainability strategy.

Reef HQ Aquarium continues to improve its energy efficiency through the installation of new smart power management systems that will further maximise the use of solar power generation.

The investment in renewable energy that began with the installation of a 153kW peak photovoltaic system in 2011–12 and an additional 44kW in early 2013–14 was fully repaid in 2017. Reef HQ Aquarium's consumption remained 54 per cent less than the 2005–06 baseline (when the energy-saving retrofit began). During the reporting period, Reef HQ Aquarium's solar power station produced 280MWh of energy. This is down slightly on previous years as inverters were off for long periods due to refurbishment works occurring onsite.

However, overall energy consumption is also down, which is due to the energy-efficient systems that have been implemented and installed throughout the refurbishments. Initiatives include:

- Thermal energy. Reef HQ Aquarium partnered with Glaciem Cooling Technologies to install a revolutionary renewable energy system to deliver a cooling solution for refrigeration that could help to optimise the use of renewable energy and reduce emissions from heating, ventilation, air conditioning and refrigeration. The technology uses an onsite thermal battery that stores excess solar power generated through the Aquarium's existing solar array. The energy is stored as ice, and can be used most efficiently to power the Aquarium's air conditioning and the life support systems and temperature controls for the coral reef exhibit, which together make up to 50 percent of the Aquarium's current energy use. The unit has been installed and is in a defects liability phase. The technology, developed by Glaciem Cooling Technologies Pty Ltd is being installed at three organisations around Australia, including Reef HQ Aquarium. The project is funded by the Australia Renewable Energy Agency as part of its Advancing Renewables Program.
- Pico-hydro generators. When completing upgrades to the coral reef exhibit protein skimmers, energy recovery was incorporated via pico-hydro generators, which will generate 1–24kW of electricity continuously. This electricity will be used to power the new pumps that are part of the protein skimmer upgrades.
- Electrical battery storage. Completing the Aquarium's self-sufficient energy requirements is the installation of an electrical storage system to store renewable energy and operate the transfer of energy when there is a power failure. The system has the capacity to store 90kWh, which will buy precious time if there are issues with other emergency power systems. It can also provide important peak load shedding when the solar power is low but building loads are still high and it offers a storage system when excess solar power is generated in the middle of the day.

Reef HQ Aquarium continues to improve its sustainability in the built environment as well, with initiatives such as:

- minimising energy use when redesigning the sand filter and protein skimmer systems as part of the refurbishment works — efficiencies have been improved with filtration systems relocated closer to the water source (this, coupled with highly durable and efficient pumps, minimises energy use compared with the previous systems).
- using an environmentally friendly product called Paneltim — Paneltim panels are manufactured from new and recycled polypropylene and polyethylene, (the panels are fully recyclable

APPENDICES

and were used in the construction of the reservoir as part of the protein skimmer upgrades).

- using materials that have zero harmful emissions and are completely recyclable, including sodium nickel chloride batteries (solid state salt) in the electrical battery storage system — the battery's safe chemistry ensures that when recycled materials will be used to produce stainless steel, the nickel and iron go into alloys and the salt and ceramic are used for road beds
- using recycled materials, such as recycled glass in the Aquarium's new sand filters — the sand filters remove particulates from the water by forcing the water under pressure through a micron media, in this case the recycled glass (between the three new sand filters, there is 8550 kilograms of recycled glass media).

Other measures carried out over the last year include:

- using the building management system to redirect and manage energy consumption at Reef HQ Aquarium
- increased focus on source reduction across the Authority's office locations to reduce the volume of waste going to landfill
- using an automated office lighting system (timed with motion sensors in discrete rooms) in the main Townsville building to reduce energy consumption
- maintaining the triple-tier Ecotourism Australia's ECO Certification of Reef HQ Aquarium for Advanced Ecotourism, Climate Action Business and Respecting our Culture — the certification requires a visit by Ecotourism Australia to audit and verify, which has not been able to occur due to COVID-19 and the closure of the facility for renewal works (the certification has been continued on the basis that they have been unable to visit)
- choosing environmentally sustainable materials for Reef HQ Aquarium exhibits where possible (not all materials can be sustainable, for example PVC pipes)
- taking Australian Greenhouse Office specifications on fuel consumption targets into account when making vehicle leasing decisions; fuel consumption targets are now included in selection processes
- undertaking pest control using methods designed to minimise environmental impact

- using energy-efficient multi-function devices (photocopiers, printers, scanners) and programming them for duplex printing to reduce paper usage and having a standby mode
- sending photocopier toner cartridges, disused desktop phones and disused mobile phones for recycling. IT systems that have a memory (hard drives and mobile phones) are destroyed as per the Authority's security policy and all other e-waste is recycled locally
- collecting fluorescent tubes, batteries and cardboard waste for recycling via a segregated waste system
- actively encouraging staff to recycle office paper and cardboard, which is collected by a local recycling company
- recycling packaging and envelopes
- printing corporate publications on recycled paper where possible
- photocopier paper contains a percentage of recycled material
- providing documents electronically and using electronic signatures where possible to reduce paper use
- using recycled toilet paper and hand towels in toilets and using dual-flush toilets as a water conservation measure.

Mechanisms for reviewing and increasing the effectiveness of these measures (section 516A(6)(e))

Close analysis of energy performance helps the Authority determine how it can most effectively adopt the minimum energy performance measures to meet its needs and the Australian Government's targets.

In considering lease arrangements for future office accommodation, the Authority will consider a range of efficiency options, including seeking to achieve a minimum 4.5-star rating in the National Australian Built Environment Rating System.

Appendix F: Papers and presentations by agency staff 2020–21

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10. Pisapia, C., Stella, J., Silbiger, N.J. and Carpenter, R. 2020, Epifaunal invertebrate assemblages associated with branching Pocilloporids in Moorea, French Polynesia, *PeerJ*, 8: e9364.
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12. Weekers, D. 2020, Illegal fishing in the Great Barrier Reef Marine Park, Australia, in *The Poaching Diaries* (vol. 1): *Crime Scripting for Wilderness Problems*, ed. A.M. Lemieux, Center for Problem Oriented Policing, Arizona State University, Phoenix AZ, pp. 69-105.
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Appendix G: Queensland Government financials

The audited financial statements for the QLD Government operation of the 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 Great Barrier Reef Marine Park Authority, phone 07 4750 0700.

Table of Contents - Notes

Financial Statements

Statement of Income and Expenses	125
---	------------

Statement of Assets and Liabilities	126
--	------------

Notes to the Financial Statements

SECTION 1	127
------------------	------------

ABOUT THE PROGRAM AND THIS FINANCIAL REPORT	127
--	------------

A1 BASIS OF FINANCIAL REPORT PREPARATION	127
--	-----

A1-1 GENERAL INFORMATION	127
--------------------------	-----

A1-2 PURPOSE AND PRINCIPAL ACTIVITIES	127
---------------------------------------	-----

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS	128
--	-----

A1-4 PRESENTATION	129
-------------------	-----

A1-5 AUTHORISATION OF FINANCIAL REPORT FOR ISSUE	129
--	-----

A1-6 THE REPORTING PROGRAM	129
----------------------------	-----

SECTION 2	130
------------------	------------

NOTES ABOUT OUR FINANCIAL PERFORMANCE	130
--	------------

B1 EXPENSES	130
-------------	-----

B1-1 EMPLOYEE EXPENSES	130
------------------------	-----

B1-2 SUPPLIES AND SERVICES	131
----------------------------	-----

SECTION 3	132
------------------	------------

NOTES ABOUT OUR FINANCIAL POSITION	132
---	------------

C1 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE	131
---	-----

Certification	133
----------------------	------------

Management Certificate	133
-------------------------------	------------

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM

Statement of Income and Expenses
for the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Income from continuing operations			
<i>Revenue</i>			
User charges and fees		315	308
Funding from the Joint Field Management Program		25,500	18,780
Other revenue		51	33
Total revenue		25,866	19,121
Gains on sale		38	503
Revaluation of assets		-	31
Total income from continuing operations		25,904	19,655
Expenses from continuing operations			
Employee expenses	B1-1	11,842	10,927
Supplies and services	B1-2	7,200	7,203
Depreciation and amortisation		1,810	1,606
Other expenses		44	20
Total expenses from continuing operations		20,896	19,756
Net surplus/(deficit)		5,008	(101)

The accompanying notes form part of these financial statements.

APPENDICES

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Statement of Assets and Liabilities
as at 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Current assets			
Cash at bank		378	17
Receivables		1,015	258
Other assets		111	108
Total current assets		<u>1,504</u>	<u>383</u>
Non-current assets			
Property, plant and equipment	C1	<u>27,692</u>	<u>21,271</u>
Total non-current assets		<u>27,692</u>	<u>21,271</u>
Total assets		<u>29,196</u>	<u>21,654</u>
Current liabilities			
Payables		957	20
Accrued employee benefits		331	416
Total current liabilities		<u>1,288</u>	<u>436</u>
Total liabilities		1,288	436
Net assets		<u><u>27,908</u></u>	<u><u>21,218</u></u>

The accompanying notes form part of these financial statements.

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Statements
for the year ended 30 June 2021

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 2020 to 30 June 2021.

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 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.

APPENDICES

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Statements
for the year ended 30 June 2021

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.

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Statements
for the year ended 30 June 2021

A1 BASIS OF FINANCIAL REPORT PREPARATION (continued)

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS (continued)

Cash

The cash balance represents the cash receipts not spent as at 30 June 2021. 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 2021.

Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount. Amounts owing are unsecured and are generally settled on 30 day terms.

A1-4 PRESENTATION

Currency and Rounding

Amounts included in the financial report is in Australian dollars and rounded to the nearest \$1,000, or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2019-20 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.

APPENDICES

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Statements
for the year ended 30 June 2021

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 EXPENSES

B1-1 EMPLOYEE EXPENSES

	<u>2021</u> <u>\$'000</u>	<u>2020</u> <u>\$'000</u>
Employee benefits		
Salaries and wages	9,239	8,568
Employer superannuation contributions	1,164	1,082
Annual leave levy expense	944	921
Long service leave levy expense	220	198
Employee related expenses		
Workers compensation expense	51	76
Other employee expenses	224	82
	<u>11,842</u>	<u>10,927</u>

Employee Benefits

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits.

Workers' compensation insurance is a consequence of employing employees and is not counted in an employee's total remuneration package. Whilst this is not an employee benefit it is however recognised separately as an employee related expense. The Department pays a premium to WorkCover Queensland in respect of its obligations for employee compensation.

Wages, Salaries and Sick Leave

Wages and salaries due but unpaid at reporting date are recognised as liabilities at the current undiscounted salary rates expected to be wholly settled within the next 12 months. Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued which is expected to continue in future. Accordingly, no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Statements
for the year ended 30 June 2021

B1 EXPENSES (continued)

B1-1 EMPLOYEE EXPENSES (continued)

Annual Leave and Long Service Leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave (LSL) Schemes, levies are made on the department to cover the cost of employees' annual leave (including leave loading and on-costs) and LSL. The levies are recognised as expense in the period in which they are payable. Amounts paid to employees for annual leave and LSL are claimed from the schemes quarterly in arrears. No provisions for annual leave and LSL are recognised in the department's financial statements as the liabilities are held on a whole-of-government basis and reported in those financial statements.

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. The department's obligation is limited to its contribution to QSuper.

B1-2 SUPPLIES AND SERVICES

	2021	2020
	\$'000	\$'000
Repairs and maintenance	1,686	1,874
Travel	993	1,049
Motor vehicles - other	578	761
Information and communication technologies	485	234
Accommodation and operating leases	410	518
Materials and consumables	596	744
Motor vehicle hire - Q Fleet	263	268
Outsourced service delivery	253	145
Traditional owner services	148	72
Expert examinations and reports	103	27
Electricity and gas	51	67
Contractors and consultants	-	69
Corporate support expense	1,202	1,062
Other supplies and services	432	313
	<u>7,200</u>	<u>7,203</u>

APPENDICES

Department of Environment and Science
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
 Notes to the Financial Statements
for the year ended 30 June 2021

SECTION 2
NOTES ABOUT OUR FINANCIAL POSITION

C1 PROPERTY, PLANT AND EQUIPMENT

	2021	2020
	\$'000	\$'000
Buildings: at fair value		
Gross	5,679	5,608
Less: Accumulated depreciation	<u>(2,480)</u>	<u>(2,433)</u>
	3,199	3,175
Heritage and cultural assets: at fair value		
Gross	15	15
Less: Accumulated depreciation	<u>(3)</u>	<u>(3)</u>
	12	12
Plant and equipment: at fair value		
Gross	22,860	12,875
Less: Accumulated depreciation	<u>(7,287)</u>	<u>(6,105)</u>
	15,573	6,770
Infrastructure: at fair value		
Gross	4,958	3,510
Less: Accumulated depreciation	<u>(1,330)</u>	<u>(853)</u>
	3,628	2,657
Capital works in progress: at cost	5,280	8,657
	<u>27,692</u>	<u>21,271</u>

Items of property, plant, and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Buildings	\$10,000
Infrastructure	\$10,000
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 \$7.47m (2020: \$4.03m).

Building and infrastructure assets are comprehensively valued using a rolling revaluation program. The valuation is at fair value and is undertaken independently by the State Valuation Service, Department of Resources.

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.

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 2021

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 (2019-22)* (dated 27 September 2019)
- the Great Barrier Reef Marine Park Authority, and
- the decisions of the Field Management Strategy Group outlined in the *Field Management Annual Business Plan 2020-21*.

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 2021 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
Chief Finance Officer
Department of Environment and Science



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

Date: 27 August 2021

Date: 27/8/21

APPENDICES



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 2021, 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 2021, the statement of income and expenses for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General 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 determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In fulfilling this responsibility, the department determined that the basis of preparation described in Note A1-3 is appropriate to meet the requirements of the *Great Barrier Reef Intergovernmental Agreement 2015*.

The department is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

APPENDICES



- 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.

A handwritten signature in blue ink that reads "Carolyn Dougherty".

30 August 2021

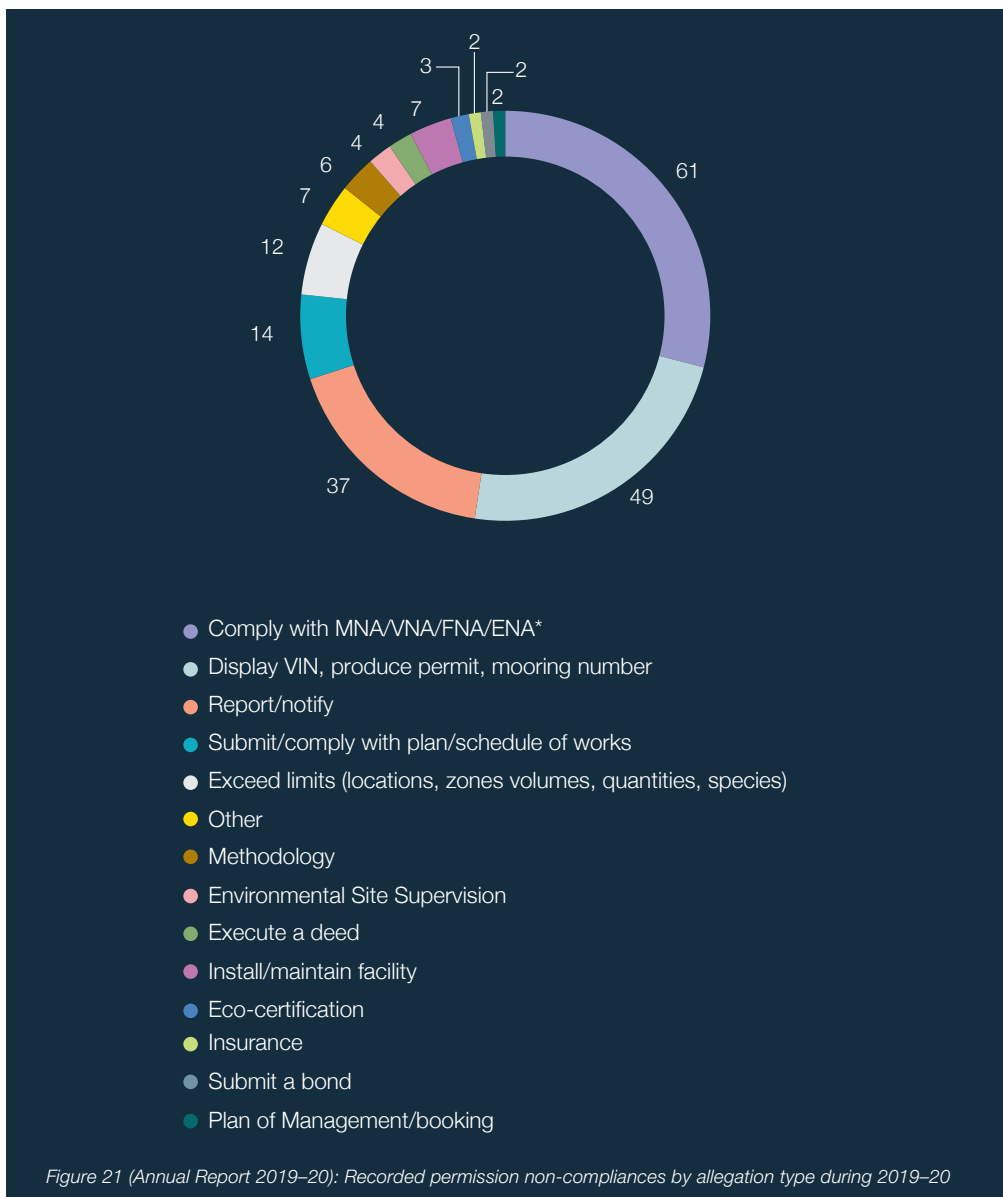
Carolyn Dougherty
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix H: Corrections to the Annual Report 2019–20

The following corrections are of material errors found in the Great Barrier Reef Marine Park Authority Annual Report 2019–20.

Figure 9: Recorded permission non-compliances by allegation type during 2019–20 were initially reported containing percentage values on page 36 of the 2019–20 Annual Report. The below figure shows the corrected chart values numerically. Three allegation types were also missing from the legend.



*ENA = equipment notification approval; FNA = facility notification approval; MNA = mooring notification approval; VIN = vessel identification number; VNA = vessel notification approval, report/notify = failure of a permit holder to report or notify the Authority of something they are required to, methodology = failure to use permitted methodology.



PART 7

Acronyms and index

APPENDICES

Acronyms

AC Audit committee

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

EL Executive level

EMC Environmental management charge

ENA Equipment notification approval

EPBC Act *Environment Protection and
Biodiversity Conservation Act 1999*

FINFO Further information

FNA Facility notification approval

FOI Freedom of information

GBRMPA Great Barrier Reef Marine Park
Authority

GST Goods and services tax

ICRI International Coral Reef Initiative

JCU James Cook University

MNA Mooring notification approval

MP Member of Parliament

NESB Non-English speaking background

PhD Doctor of Philosophy

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

PGPA Rule Public Governance, Performance
and Accountability Rule

PWD People with a disability

QPWS Queensland Parks and Wildlife
Service

RIMReP Reef 2050 Integrated Monitoring
and Reporting Program

SES Senior Executive Service

TUMRA Traditional Use of Marine
Resources Agreement

VNA Vessel notification approval

Glossary

Appropriation

Public funds appropriated for a specific purpose.

Biodiversity

The variability among living organisms from all sources including terrestrial, marine and other aquatic ecosystems, and the ecological complexes of which they are part.

COVID-19

The infectious disease caused by Coronavirus.

Ecosystem resilience

The capacity of an ecosystem to recover from disturbance or withstand ongoing pressures.

Environmental management charge

A charge associated with some commercial activities in the Great Barrier Reef Marine Park, including tourism operations, non-tourist charter operations, and facilities. The activities are undertaken with permission granted by the Great Barrier Reef Marine Park Authority.

Outstanding universal value

Under the World Heritage Convention, a property is considered to have outstanding universal value if it is of 'cultural and/or natural significance which is as exceptional as to transcend national boundaries and to be of common importance for present and future generations of all humanity'.

Photovoltaic

A potential sources of electric current under the influence of light or similar radiation.

Plan of management

A plan prepared for intensively used, or particularly vulnerable, groups of island and reefs and for the protection of vulnerable species or ecological communities.

Portfolio budget statement

A statement to inform Senators, Members of Parliament and the public of the proposed allocation of resources to government outcomes by agencies within the portfolio.

Traditional Use of Marine Resources Agreement

A formal agreement that describes how a Traditional Owner group works in partnership with the Australian and Queensland governments to manage traditional use activities on their Sea Country.

APPENDICES

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	Page Number	Description	Requirement
17AD(g) Letter of transmittal			
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
17AD(h) Aids to access			
17AJ(a)	vi–vii	Table of contents.	Mandatory
17AJ(b)	148	Alphabetical index.	Mandatory
17AJ(c)	140–141	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	142–147	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
17AD(a) Review by accountable authority			
17AD(a)	3–6	A review by the accountable authority of the entity.	Mandatory
17AD(b) Overview of the entity			
17AE(1)(a)(i)	8	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)	21,26,40,51	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	8,15	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	9	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	9	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	9	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

PGPA Rule Reference	Page Number	Description	Requirement
17AD(c) Report on the Performance of the entity			
Annual performance Statements			
17AD(c)(i); 16F	13–55	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii) Report on Financial Performance			
17AF(1)(a)	10–11, 73–109	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	112–113	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
17AD(d) Management and Accountability			
Corporate Governance			
17AG(2)(a)	66–67	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)	58	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
Audit Committee			
17AG(2A)(a)	64	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	64–65	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	64–65	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory

APPENDICES

PGPA Rule Reference	Page Number	Description	Requirement
17AG(2A)(d)	66	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	65	The remuneration of each member of the entity's audit committee.	Mandatory
External Scrutiny			
17AG(3)	68	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
Management of Human Resources			
17AG(4)(a)	68	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	69, 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)	69, 114	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: Statistics on staffing classification level; Statistics on full-time employees; Statistics on part-time employees; Statistics on gender; Statistics on staff location; Statistics on employees who identify as Indigenous.	Mandatory
17AG(4)(c)	69	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)	69	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory

PGPA Rule Reference	Page Number	Description	Requirement
17AG(4)(c)(ii)	69, 116	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	69	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	68	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory
Purchasing			
17AG(6)	70	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	70	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)	70	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)	71	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)	70	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

APPENDICES

PGPA Rule Reference	Page Number	Description	Requirement
Reportable non-consultancy contracts			
17AG(7A)(a)	71	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)	70	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
17AD(daa) Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts			
17AGA	71	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	N/A	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
Exempt contracts			
17AG(9)	N/A	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
Small business			
17AG(10)(a)	71	A statement that <i>"[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."</i>	Mandatory
17AG(10)(b)	71	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory

PGPA Rule Reference	Page Number	Description	Requirement
17AG(10)(c)	N/A	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
Financial Statements			
17AD(e)	73–109	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	72	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory
Other Mandatory Information			
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)	71	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)	69	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)	137	Correction of material errors in previous annual report.	If applicable, mandatory
17AH(2)	69, 119	Information required by other legislation.	Mandatory

APPENDICES

Alphabetical index

A

Aboriginal and Torres Strait Islander cultural appreciation courses 52
Aboriginal and Torres Strait Islander Heritage Strategy for the Marine Park 15, 16, 17
Aboriginal and Torres Strait Islander peoples 67
enterprise procurement opportunities 52, 71
Reflect Reconciliation Action Plan 64
see also Indigenous *headings*; Traditional Owners
Accountable Authority 9, 12, 14, 58, 78
acronyms 140
administered cash flow statement (GBRMPA) 85
administered reconciliation schedule (GBRMPA) 85
administered schedule of assets and liabilities (GBRMPA) 84
administered schedule of comprehensive income (GBRMPA) 83
advertising and marketing 117
advisory committees 67
Indigenous Reef Advisory Committee 4, 16, 17, 67
Local Marine Advisory Committees 67, 120
purpose 67
Reef Advisory Committees 27, 67
Tourism Reef Advisory Committee 16, 27, 49, 67
advisory groups 120
Ahyick, Basil 65, 66
Aiello, Robin 49
Annual Marine Parks Permissions Compliance Plan 31
annual operating plan 64
annual performance statement 13–55
performance information analysis: Outcome 1, Portfolio Budget Statement 15–20
Program Area 1 8, 20, 21–5, 64
Program Area 2 8, 20, 26–39, 64
Program Area 3 8, 20, 40–50, 64
Program Area 4 8, 20, 52–5, 64
target tracking 20
APS Census 55
APS Values and Code of Conduct 64
AS 8001-2008 Fraud and Corruption Control 66
asset management 68
Assistant Minister for Waste Reduction and Environmental Management 9
Association of Marine Park Tourism Operators 49
Audit and Risk Management Committee 64
Charter of Operations 64
functions and responsibilities 64
internal audit reports 66
meetings and attendance 65, 66

membership 64–5

remuneration of members 65

Australia: A journey to the heart of the reef (panoramic photographic installation at Paris Aquarium) 5

Australian Government Agriculture, Water and the Environment Portfolio 8

Australian Institute of Marine Science (AIMS) 18, 19, 20, 23

Long-Term Monitoring Program 37

Australian Maritime Safety Authority 19

Australian National Audit Office

independent auditor's report 75–7

reports 30, 68

Authority Board 12, 54, 58–62,

meeting schedule and attendance 61–2

members 9, 58–61

responsibilities 58

B

Bait Reef (Whitsundays Region) 36

Banks, Simon 9, 62, 72

Bell, Peter 65, 66

benthic monitoring, using ReefScan technologies 1

Blueprint see Great Barrier Reef Blueprint for Resilience

Board (GBRMPA) see Authority Board

'brand awareness' survey 22

bullying 55

C

Cairns Area Plan of Management 1998 9

Cairns office 47, 58

Canberra office 58

Capacity Building for Indigenous Rangers Strategy 10

Capricornia Cays National Park 19

cash flow statement (GBRMPA) 82

Chairperson 58–9

Check-up PLUS Information Management Maturity Report, overall score 52

Chief Executive Officer iv, 9, 10, 12, 14, 58, 59
review 3–6

Chief Financial Officer 78

Chief Operating Officer, Corporate Services 12

City University of New York 45

climate change 3, 4, 6, 23, 26, 27, 33, 37, 43 119

coastal ecosystems 23, 119

Comcare 70

Comcover 66

commercial fishing vessels, vessel-tracking units 25

- Commonwealth Blue Charter 22
 - Commonwealth Disability Strategy 69
 - Commonwealth Fraud Control Policy iv
 - Commonwealth Procurement Rules 2020 71
 - communication and education activities 16, 41–7
 - community Reef education 43
 - competitive tendering and contracting 71
 - compliance 4, 8, 18, 120
 - compliance patrol vessel days 28
 - Marine Park compliance activities in each risk category 32
 - permissions 27, 30–1
 - Reef Joint Field Management Program 26, 27–8
 - zoning 46–7
 - compliance management surveillance 24–5, 31
 - effort and outcomes 24, 25
 - program partners 25
 - compulsory pilotage exemptions 33
 - Conner, Natalie 62, 72
 - consultants and contracts 70–1
 - 'coral-clips®' 36
 - corporate governance 58–68
 - advisory committees see advisory committees
 - annual operating plan 64, 68
 - asset management 68
 - Audit and Risk Management Committee 53, 64–6
 - Authority Board 12, 54, 58–62, 64, 67
 - corporate and operational plans 15, 30, 63–4
 - ethical standards 64
 - purchasing 70
 - risk management 17, 54, 66
 - senior executive 10, 62–3, 66, 72, 116
 - Service Charter 2020–2024 64
 - Corporate Plan 2020–21 8, 15, 17, 20, 30, 63
 - Corporate Services (branch) 10, 12, 62
 - corrections to the Annual Report 2019–20 137
 - Corrie, Kim 78
 - COVID-19 pandemic
 - Authority response 70
 - and Future Act Notifications 35
 - impact on the Authority and its activities 3, 35, 47, 53
 - impact on delivery of Reef Guardian Schools Program 43, 47
 - impact on permission compliance audits 31
 - impact on Reef HQ Aquarium 41, 45
 - impact on Reef Joint Field Management Program 4
 - and increase in manual permit applications 29
 - support for reef tourism operators 5, 46, 49
 - waiver of environmental management charge 5, 10, 29, 31
 - and workforce flexibility 55
 - COVID-19 Relief and Recovery Fund 5, 46
 - Crown-of-thorns Starfish Control Program 4, 10, 37, 38
 - culling vessels 38
 - management modes at actioned reefs 38, 39
 - reefs actioned for management during 2020–21 38, 39
 - CSIRO 3, 20, 23
 - cultural and maritime heritage, damage to 24
- D**
- Darumbal Enterprises 19
 - defence activities, management of 35
 - Department of Agriculture, Water and the Environment 10
 - advice to 6, 22
 - agency relationship with 20, 58, 119
 - coordination between EPBC Act and Marine Park Act 35
 - Department of Defence 35
 - Department of Foreign Affairs and Trade 5
 - digital communication highlights 43, 44
 - document currency 53
 - Douglas Shoal Environmental Remediation Project 22, 38
- E**
- ecologically sustainable development and environmental performance 119
 - effect Authority's activities on the environment 120
 - how the Authority's activities accord with 119–20
 - how outcomes specified in a relevant Appropriations Act contribute to 120
 - measures being taken by the Authority to minimise the impact of activities on the environment 121
 - mechanisms for reviewing and increasing the effectiveness of these measures 122
 - ecosystem resilience 26, 37, 38
 - Ecotourism Australia 122
 - educating others about the Reef (Program area 3) 40, 41–7
 - Education and Partnerships Program 10
 - educational campaigns to promote responsible Reef practices 46–7
 - EduTourism (educational tourism) 45
 - electrical battery storage 121
 - employee assistance program 55, 70
 - energy efficiency 121
 - enforcement 24, 26, 27, 120
 - Enterprise Agreement 2018–2021 64, 69
 - Entsch, Hon Warren 9
 - Environment Protection (Sea Dumping) Act 1981* 28, 33

APPENDICES

environmental management charge 9, 29
 logbook submissions 29
 system, and online permissions 28
 waiver of obligations during COVID-19 pandemic 5, 10, 29, 31
Environmental Protection and Biodiversity Conservation Act 1999 (EPBC Act)
 coordination with 35
 section 516A, Authorities activities in accordance with 119–22
ethical standards 64
Evans, Hon Trevor 9
Executive Management Group *see* senior executive
exempt contracts 71
expenses 10, 11, 112
expert knowledge is shared (Program area 1) 21, 22–3
expert knowledge is used (Program area 1) 21, 23–5
external audit actions 53
external scrutiny 68
external service providers 70–1
Eye on the Reef 45–6, 120
 rapid monitoring surveys 46
 Reef health and impact surveys 46
 sightings network 46
 smartphone app redevelopment 47
 tourism weekly monitoring 46
 zoning app 46–7

F

Facebook 43, 46, 47, 49
finances overview 10, 11
financial statements
 GBRMPA 79–109
 Reef Joint Field Management Program 124–32
fishing
 commercial 25, 32, 69
 illegal 6, 24, 28, 120
 position statement 3–4, 23–4
 recreational 28, 46
formal Reef education 43
Fraser, Duane 60, 61, 62, 72
fraud control *iv*, 66–7
Fraud Control Policy and Plan *iv*, 66
Fraud Incident Investigation Policy 66
Freedom of Information Act 1982 118
Freedom of Information (FOI)
 operations 118
 requests 118
fuel consumption targets for vehicles 122
Future Act Notifications under *Native Title Act* (Cth) 29, 35

G

General Manager, Reef Protection 12, 70
General Manager, Strategic Policy and Partnerships 12
Gidarjil Development Corporation 19
Gidarjil Sea Country Rangers 19
Glacem Cooling Technologies 121
Gladstone office 58
global greenhouse gas emissions 23
glossary 141
Google my Business 43
grants 71
Great Barrier Reef Joint Field Management Program
 see Reef Joint Field Management Program
Great Barrier Reef Blueprint for Resilience 4, 6, 26, 27, 37–8, 63
Great Barrier Reef Coast Marine Park 8, 18, 37
Great Barrier Reef (Declaration of Amalgamated Marine Park Area) Proclamation 2004 9
Great Barrier Reef Foundation 10, 20, 37, 67, 68
Great Barrier Reef Marine Park *v*, 4, 18
Great Barrier Reef Marine Park Act 1975 *iv*, 8, 9, 28, 50, 58, 63, 67, 119
 coordination with EPBC Act 35
Great Barrier Reef Marine Park Amendment (Environmental Management Charge) Regulations 2020 9
Great Barrier Reef Marine Park Amendment (No-Anchoring Areas) Regulations 2021 9
Great Barrier Reef Marine Park Amendment (Waiver of Fees and Charges) Regulations 2021 9
Great Barrier Reef Marine Park Authority
 Accountable authority 9, 12, 14, 58, 78
 advisory committees *see* advisory committees
 annual operating plan 64
 asset management 68
 Audit and Risk Management Committee 53, 64–6
 Authority Board 9, 12, 54, 58–62, 64, 67
 corporate governance 58–68
 corporate and operational plans 63–4
 Corporate Plan 2020–21 8, 15, 17, 20, 30, 63
 legislative framework 9
 objectives 87
 organisational structure 12
 outcome and program areas 8, 15–55
 overview 8
 responsibilities 8
 responsible Ministers *iv*, 9, 12, 58
 senior executive 10, 62–3, 66, 72
 Service Charter 2020–2024 64
Great Barrier Reef Marine Park Authority Enterprise Agreement 2018–2021 64, 69
Great Barrier Reef Marine Park (Environmental Management Charge – Excise) Act 1993 9, 28

Great Barrier Reef Marine Park (*Environmental Management Charge – General*) Act 1993 9, 28

Great Barrier Reef Marine Park Regulations 1983 28

Great Barrier Reef Marine Park Regulations 2019 9, 28, 32, 50

amendments 18

Great Barrier Reef Marine Park Zoning Plan 2003 9, 26, 28, 50

Great Barrier Reef Outlook Report 2019 see Outlook Report 2019

Great Barrier Reef region v

Great Barrier Reef World Heritage Area v, 6

- Advisory committees 67
- Coordination with the EPBC Act 35
- compliance management surveillance 24, 27
- High Standard Tourism Operators 49
- management of defence activities 35
- Reef discovery course 45
- Reef Joint Field Management Program 18
- vessel tracking 19

Green Island Reef Rehabilitation Project 36

Green Office Committee 121

H

harassment 55

hazard reporting 55

High Standard Tourism Operators program 47–9, 67

Hinchinbrook Plan of Management 2004 9

human resource management 68–71

- COVID-19 response 70
- managing and developing employees 68
- workplace agreements 69
- workplace diversity 69, 116
- workplace health and safety 55, 69–70

see also staff

I

illegal fishing 6, 24, 28, 120

independent auditor's report

- GBRMPA 75–7
- Reef Joint Field Management Program 134–6

Indigenous Land Use Agreement 17, 50

Indigenous Procurement Policy 52

Indigenous Ranger groups 4, 10, 25

Indigenous Reef Advisory Committee 4, 16, 17, 27, 67

innovate for a resilient Reef (Program area 2) 27, 36–9

Innovate Reconciliation Action Plan 64

inshore coral 23

Instagram 46, 49

integrated coastal management 119

Integrated Marine Observing System 20

internal audit

- management actions/recommendations 53
- reports 66

internal controlled documents 53

internal controls are documented and implemented (Program area 4) 51, 53–5

International Coral Reef Initiative (ICRI)

- ad hoc committee on resilience-based management 22
- Authority as co-chair of the Secretariat 4–5, 22
- USA takes over as co-chair in late 2021 22

international engagement 4–5, 22

J

James Cook University 23

John Brewer Reef Site Plan 18

Johnson, Margaret 9, 62, 72

Johnston, Emma 59–60, 61, 62, 72

Joint Streamlining Steering Committee 30

K

key management personnel, remuneration 72

knowledge stream (Policy and Planning Strategic Roadmap) 17

L

Land and Sea Country Partnerships Program 10

Land and Sea Rangers 4, 25

- capacity building 10
- work placement 19

legislative framework 9

- amendments to legislation during 2020–21 9

letter of transmittal iv

Ley, The Hon Sussan iv, 9

LinkedIn 46, 47

list of requirements 142–7

Local Community Action Grants 67

Local Marine Advisory Committees 16, 58, 67, 120

looking ahead 2021–22 6

M

Mackay office 47, 58

MacPherson, Rhona 62, 72

management and accountability 57–72

Mandubarra Traditional Owners 16, 50

marine debris 23, 24, 43, 119, 120

Marine Monitoring Program 10, 21, 23, 120

Marine Park planning 17

Marine Park policy 17

Maritime Border Command 25

marketing and advertising 117

Mars Incorporated 36

APPENDICES

Master Reef Guides program 45, 46, 48, 49
 masterclasses and Field School 49
 social media pages 49
Minister for the Environment iv, 8, 9, 12, 22, 58, 75
Morgan, Filly 65, 66
Morris, Wendy 59, 61, 62, 72
My Case Manager module 31

N

National Archives of Australia 52
National Australian Built Environment Rating System 122
National Disability Strategy 2010–2020 69
National Environmental Science Program 37
Native Title Act 1993 (Cth), Future Act Notifications 29
North West Island
 mice eradication program 19
 visitor infrastructure works 19

O

offices of the Authority 47, 58
organisational structure 12
our resources are applied judiciously (Program area 4) 51, 52–3
Outcome 1 8, 120
 expenses and resources 112–3
 Portfolio Budget Statement – performance information analysis 15–20
 see also Program areas
Outlook Report 2019 6, 8, 20
 policies, strategies and position statements addressing risks as identified in 23–4
outreach Reef education 45
overview 7–12

P

Paddock to Reef Integrated Monitoring Modelling and Reporting Program 120
papers by staff 123
Paris Aquarium, panoramic photographic installation at 5
partnering with others to care for the Reef (Program area 3) 41, 47–50
partnership arrangements
 with advisory groups 120
 with other agencies 18–19, 20, 119
 with Reef businesses and industry 120
 with Reef Guardian Programs 120
 with Reef Joint Field Management Program see Reef Joint Field Management Program
 with Traditional Owners 4, 10, 16, 17, 50, 120
people and assets are safe (Program area 4) 51, 55
People Services section 68

performance, annual performance statement 13–55
performance information analysis: Outcome 1 of the Portfolio Budget Statement 15
 Program areas 19, 20–55, 64
 the Reef is protected 15, 16–18, 27, 36
 the Reef is understood 15, 19–20, 21, 27, 41
 sustainable use of the Reef 15, 18–19, 27
performance pay 69
permissions system 32–5
 allegations of non-compliance 30–1
 compliance 27, 30–1
 compliance audits 31
 current permissions managed 32
 My Case Manager system 31
 online 28–9
 permit condition review 17
 progress against permission systems Service Charter timeframes 33–5
 progress of routine permissions that have been streamlined 29
 regulatory framework 28
 streamlining 17, 30
 Traditional Owner involvement 16
permits
 applications received and decisions made 32–3, 34
 compulsory pilotage exemptions 33
 manual applications 29
 online applications 28–9
 Part 5 directions 33
 restoration and adaptation activities 37
 sea dumping permits 33
pesticides 23
pico-hydro generators 121
plans of management 8–9, 17–18, 26
plastic pollution 23
poaching 24, 120
Poiner, Ian 58–9, 61, 62, 72
Policy and Planning Strategic Roadmap 16–17, 26, 38
 knowledge stream 17
 resilience stream 18
 risk stream 17
 tools stream 18
 Traditional Owners stream 17
Policy on Great Barrier Reef Interventions 4, 18, 37
Portfolio Budget Statements 2020–2021 8
 performance information analysis (Outcome 1) 15–20
 program areas see Program Areas
position statements on threats to the Reef 3–4, 23–4

Priority Monitoring Gaps Prospectus 20, 25
 procurement
 Indigenous enterprise 52
 initiatives to support small business 71
 Program area 1: Enhancing Reef resilience by providing expert knowledge to advise key decision-makers on managing, reducing or avoiding significant threats to the Reef 8, 20, 21–5, 64
 expert knowledge is shared 21, 22–3
 expert knowledge is used 21, 23–5
 performance results 21
 Program area 2: Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence 8, 20, 26–39, 64
 innovate for a resilient Reef 27, 36–9
 performance results 26–7
 rules for a resilient Reef are followed 26, 27–35
 strategies and rules for a resilient Reef are made 26, 27
 Program area 3: Enhancing Reef resilience through partnerships, collaboration and education 8, 20, 40–50, 64
 educating others about the Reef 40, 41–7
 partnering with others to care for the Reef 41, 47–50
 performance results 40–1
 Program area 4: Supporting a high-performing organisation 8, 20, 52–5, 64
 internal controls are documented and implemented 51, 53–5
 our resources are applied judiciously 51, 52–3
 people and assets are safe 51, 55
 performance results 51–2
 Protective Security Policy Framework 55
 public engagement 47
Public Governance, Performance and Accountability Act 2013 iv, 9, 19, 64, 67, 70, 78
Public Service Act 1999 iv, 68
 purchasing 70

Q

Quality Assurance/Quality Control manual 23
 Queensland Audit Office, independent auditor's report 134–6
 Queensland Boating and Fisheries Patrol 25
 Queensland Department of Environment and Science 10
 Queensland Fisheries 25
 Queensland Government 2, 4, 8, 10, 17, 20, 23, 28, 40, 50, 119–20
 Queensland Parks and Wildlife Service (QPWS) 18, 25, 47

Queensland Police Service 25
Queensland Sustainable Fisheries Strategy 2017–2027 25
 Queensland University of Technology (QUT) 18, 19
 Quincey, Richard 62, 72

R

rapid monitoring surveys 46
 Reconciliation Action Plan 52, 64
 recreational fishing 24, 25, 28
 compliance with Marine Park zoning 46
 illegal 28
 recycling 121, 122
 Reef 2050 Integrated Monitoring and Reporting Program 3, 6, 10, 20, 50, 119
 Annual Business Plan 2021–22 20
 Business Strategy 2020–25 20
 established Management Office 20
 Executive Group 16
 Priority Monitoring Gaps Prospectus 20, 25
 Reef Knowledge System (pilot) 3, 20, 25, 50, 119
Reef 2050 Long-term Sustainability Plan (Reef 2050 Plan) 3, 4, 6, 17, 20–1, 25, 26, 27, 38, 50, 119, 120
 Reef 2050 Traditional Owner Implementation Plan 50
Reef 2050 Water Quality Improvement Plan (2018–2022) 23
Reef 2050 Water Quality Report Card 23
 Reef Advisory Committees 58, 67
 policies presented to 27
 Reef and Rainforest Research Centre 38
 Reef Blueprint *see Great Barrier Reef Blueprint for Resilience*
 Reef Discovery Course 45
 Reef education programs 43–6
 Reef Guardian Councils 47, 120
 Reef Guardian Future Leader Eco-challenges 5, 45
 Reef Guardian Schools Program 43–5, 120
 Reef Guardians Program 120
 Reef health 6
 Eye on the Reef program 45–6
 and impact surveys 46
 monitoring of 3, 23, 37
 snapshot 23, 25
 Reef HQ Aquarium 41–3
 community Reef education 43
 ECO Certification 122
 EduTourism (educational tourism) 45
 electrical battery storage 121
 energy efficiency 121
 environmentally sustainable materials 122
 formal Reef education 43

APPENDICES

- highlights 42
 - hosts Reef Guardian Future Leader
 - Eco-challenges 5, 45, 47
 - outreach Reef education 45
 - pico-hydro generators 121
 - public relations activities 43
 - ReefTube – education lessons online 45
 - solar power station 121
 - staff co-located with 6
 - sustainability 121–2
 - thermal energy system 121
 - upgrade 5, 6, 10, 41–3
 - visitor numbers 41
 - volunteer training 43
 - Reef HQ Aquarium Volunteers Association 43
 - the Reef is protected 15, 16–18, 27, 36
 - the Reef is understood 15, 19–20, 22, 27, 41
 - Reef Joint Field Management Program 4, 6, 8, 10, 18, 47
 - Business Plan targets 15
 - compliance 26, 27–8
 - compliance management surveillance 24–5, 31
 - core activities 18
 - engagement 47
 - financial statements 124–32
 - funding and expansion 10, 18
 - independent auditor's report 134–6
 - management certificate 133
 - new research and development projects 36–7
 - supporting Traditional Owners and Land and Sea Rangers 19
 - Reef Joint Field Management Program Strategy Group, technology transformation program 18–19
 - Reef Knowledge System (pilot) 3, 20, 25, 50, 119
 - Reef Management System
 - manual applications 29
 - My Case Manager module 31
 - online applications 29
 - Reef Protection (branch) 10, 12, 18, 70
 - reef rehabilitation 36
 - reef resilience 3, 4, 6, 20, 21, 26, 27
 - increased focus on restoration and adaptation 37–8
 - new research and development projects 36–7
 - see also Great Barrier Reef Blueprint for Resilience*
 - Reef Resilience* (vessel) 4
 - Reef Restoration and Adaptation Program 4, 37
 - Reef Snapshot: Summer 2020–21 23, 25
 - 'reef-stars' 36
 - reef structure damage 24
 - Reef Trust Partnership 10, 19, 20, 67
 - ReefScan technologies for benthic monitoring 19
 - ReefTube – education lessons online 45
 - Reflect Reconciliation Action Plan 64
 - regional engagement 47
 - Regulator Performance Framework Self-assessment 2021–21 19
 - Remaining Connected program 46
 - remuneration
 - Audit and Risk Management Committee members 65
 - key management personnel 105
 - senior executive 69, 72, 116
 - staff 69, 116
 - reportable consultancy contracts 70
 - reportable non-consultancy contracts 71
 - Representative Areas Program 120
 - resilience stream (Policy and Planning Strategic Roadmap) 18
 - Resilient Reef Network Guidance tool 25
 - Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities* iv
 - resource statement and resources for outcomes (GBRMPA) 112–13
 - responsible ministers iv, 9, 12, 58
 - revenue 10, 11
 - risk management
 - Comcover's benchmarking program 66
 - risk management capability, maturity score 54, 66
 - risk stream (Policy and Planning Strategic Roadmap) 17
 - Rodin, Ian 64, 65, 66
 - rules for a resilient Reef are followed (Program area 2) 26, 27–35
- ## S
- Science Information Needs 2014–2019* document 20
 - Science and Knowledge Needs for Management document 20
 - Sea Country boundaries 16
 - Sea Country management 17, 50, 67
 - Sea Country values mapping projects 16, 17, 50
 - sea dumping permits 33
 - Sea Installations Act 1987* 28
 - seagrass 23
 - 'See the Reef, Love the Reef and Protect the Reef' (theme) 5, 6, 49
 - Sefton, Robbie 60, 61, 62, 72
 - senior executive 10, 62–3
 - remuneration 69, 72, 116
 - training 66
 - Service Charter 2020–2024 64
 - Shen Neng 1* (bulk carrier grounding) 22, 38
 - shipping, illegal 24
 - Shoalwater Bay (Dugong) Plan of Management 1997* 9

- sightings network 46, 120
 - small business procurement initiatives 71
 - snapshot of the Reef over the past summer 23, 25
 - social media channels 42, 43, 44, 49
 - Special Envoy for the Great Barrier Reef 9
 - staff 6, 114–16
 - bullying and harassment 55
 - non-salary benefits 69
 - numbers and classification 69, 114–15
 - papers and presentations 123
 - policies and practices 55
 - salary ranges by classification 69, 116
 - statistics 69
 - training and development 52–3
 - workplace agreements 69
 - workplace diversity 69, 116
 - workplace health and safety 55, 69–70
 - stakeholder research 22–3
 - stakeholders
 - engagement with 3, 22
 - working with 120
 - statement by the Accountable Authority and Chief Financial Officer 78
 - statement of assets and liabilities (Great Barrier Reef Joint Field Management Program) 126
 - statement of changes in equity (GBRMPA) 81
 - statement of comprehensive income (GBRMPA) 79
 - statement of financial position (GBRMPA) 80
 - statement of income and expenses (Great Barrier Reef Joint Field Management Program) 125
 - Stewart, Dave 60–2
 - Strategic Policy and Partnerships (branch) 10, 12, 62
 - strategies and rules for a resilient Reef are made (Program area 2) 26, 27
 - sustainable material choices 121
 - sustainable Tourism Management Action Strategy 18, 67
 - sustainable use of the Reef 15, 18–19, 23, 27, 47
 - synthesised products 23
- T**
- Talisman Sabre 2021 35
 - technology transformation program 18–19
 - thermal energy system 121
 - Thomas, Joshua iv, 3–6, 9, 14, 59, 61, 62, 72, 78
 - see also* Accountable Authority; Chief Executive Officer
 - tools stream (Policy and Planning Strategic Roadmap) 18
 - Tourism and Events Queensland 49
 - Tourism Industry Activation and Reef Protection Initiative 5, 10, 46
 - Tourism Management Action Strategy 18, 47
 - tourism operators
 - accreditation program 120
 - COVID-19 Relief 5, 46
 - environmental management charge waiver 5, 10, 29, 31
 - High Standard Tourism Operators program 47–9, 67
 - Master Reef Guides program 46, 48, 49
 - Reef Discovery Course 45
 - Remaining Connected program 46
 - training 45, 46, 120
 - weekly monitoring observations 46
 - Tourism Reef Advisory Committee 16, 27, 47, 49, 67
 - Townsville office 58, 118
 - Townsville—Whitsundays Management Area, no-anchoring areas 18
 - Traditional Owner acknowledgement iii
 - Traditional Owner Sea Country estates, cultural values 17
 - Traditional Owners
 - and Aboriginal and Torres Strait Islander Heritage Strategy for the Marine Park 16, 17
 - communication and education activities 16 and Future Act Notifications 29, 35
 - involvement in Marine Park permissions system 16
 - as key part of Reef 2050 Integrated Monitoring and Reporting Program 20
 - Native Title rights and interests 50
 - partnership arrangements 4, 8, 16, 50, 67, 120
 - and Policy and Planning Strategic Roadmap 17
 - Sea Country values mapping/boundaries/management 16, 17, 50
 - spiritual connection to the Reef 50
 - work place arrangements developed by Reef Joint Field Management Program 19
 - Traditional Use of Marine Resource Agreements (TUMRAs) 16, 17, 50
 - effective governance of Sea Country management 17
 - training
 - Aboriginal and Torres Strait Islander cultural appreciation courses 52
 - Reef HQ Aquarium volunteer training 43
 - tourism operators 45, 46, 120
- V**
- vessel tracking 25
 - in the World Heritage Area 19
 - Virtual Connections program 43, 45
- W**
- Wachenfeld, David 49

APPENDICES

water quality 3, 6, 23, 50, 120
 position statement 4, 24
website use (Reef Authority) 23, 44
Wet Tropics of Queensland World Heritage Area
 120
Whitsundays Plan of Management 1998 9
workforce flexibility 55
workplace agreements 69
workplace diversity 69, 116
workplace health and safety 55, 68, 69–70
World Heritage Committee, considering the Reef's
 World Heritage status 6
World Heritage Marine Programme 22
World Heritage values of the Great Barrier Reef 19,
 49, 120

Y

Yeppoon office 47, 58
Yintjingga Aboriginal Corporation 19
YouTube 45, 46

Z

zoning
 compliance 46–7
 Eye on the Reef zoning app 46–7