



Australian Government
Great Barrier Reef
Marine Park Authority



Reef
Authority

ANNUAL REPORT

2023–24



This document is licensed by the Commonwealth of Australia for use under a Creative Commons By Attribution 4.0 International licence with the exception of the Coat of Arms of the Commonwealth of Australia, the logo of the Great Barrier Reef Marine Park Authority, any other material protected by a trademark, content supplied by third parties and any photographs. For licence conditions see: <http://creativecommons.org/licences/by/4.0>



This report can be viewed from www.gbrmpa.gov.au/reef-authority-annual-report

Prepared by: Great Barrier Reef Marine Park Authority

Designed by: Brandsmith Studio

Front cover image: © Commonwealth of Australia (Reef Authority). Photographer: Luke McLeod

All images in this publication are © Commonwealth of Australia (Reef Authority) unless otherwise stated.

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

Printing standards

Printed on Pacesetter coated FSC Mix certified paper, which meets the printing standards for documents presented to the Australian Parliament. This report has been printed using environmentally responsible print techniques.

This publication should be cited as:

Great Barrier Reef Marine Park Authority 2024, *Annual Report 2023–24*, Reef Authority, Townsville.



Australian Government

Great Barrier Reef
Marine Park Authority

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

Director Communications

Great Barrier Reef Marine Park Authority

235 Stanley Street

(PO Box 1379)

Townsville QLD 4810, Australia

Phone: (07) 4750 0700

Email: info@gbrmpa.gov.au

Website: www.reefauthority.gov.au

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



Nautilus Shell Artwork © 2023 by Laurence Gibson, Yalanji Arts, Mossman Gorge

Letter of transmittal

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

20 September 2024

The Hon Tanya Plibersek MP
Minister for the Environment and Water
PO Box 6022
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Minister

In accordance with subsection 53(1) of the *Great Barrier Reef Marine Park Act 1975*, I am pleased to submit the Annual Report of the Great Barrier Reef Marine Park Authority (Reef Authority) for the year ending 30 June 2024.

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 June 2024.

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

In submitting this Annual Report, I would also like to acknowledge the continued hard work of the Reef Authority's 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 review	3
Part 2: Overview	13
About the Great Barrier Reef Marine Park Authority	14
Corporate reporting and accountability	15
Organisational structure	17
Legislative framework	18
Governance	18
Financial overview	19
Staffing	19
Part 3: Performance	21
Accountable Authority statement	22
Our purpose, objectives and programs	23
Performance against purpose statement	25
Overview of results	26
Measuring success over time	26
Corporate performance results	27
Objective 1	27
Objective 2	32
Objective 3	46
Objective 4	61
Part 4: Management and accountability	67
Governance framework	68
The Marine Park Authority Board	69
Advisory committees	74
Risk management	76
Ethical standards	78
Fraud and corruption control	78
Human resources	78
External service providers	83
Asset management	84

Part 5: Finances	85
2023–24 Financial statements	86
Part 6: Appendices	117
Appendix A: Agency resource statement and resources for outcomes	118
Appendix B: Staffing overview	120
Appendix C: Advertising and marketing	123
Appendix D: Freedom of information	124
Appendix E: Ecologically sustainable development and environmental performance	125
Appendix F: Queensland Government financials	134
Appendix G: Correction of material errors in the Reef Authority’s Annual Report 2023–24	146
Part 7: Acronyms and index	149
Acronyms	150
List of requirements	152
Alphabetical index	158

List of case studies

Case study 1: Blueprint 2030 and Climate Change Position Statement	29
Case study 2: Position Statement on Sustainable Fisheries	30
Case study 3: Rapa Nui cultural exchange	60
Case study 4: Woppaburra TUMRA	60
Case study 5: Reconciliation action	63
Case study 6: Naming the Stanley Place offices	63
Case study 7: Transitioning our light passenger fleet to fully electric vehicles	65

List of figures

Figure 1: Map of the Great Barrier Reef Region	V
Figure 2: Organisational structure at 30 June 2024	17
Figure 3: Revenue by source 2023–24	19
Figure 4: Expenses by category 2023–24	19
Figure 5: Commonwealth Performance Framework	24
Figure 6: Year-on-year fishing offences vs surveillance effort	37
Figure 7: Service level standards met	41
Figure 8: Number of current permits by type at 30 June 2024	42
Figure 9: Number of current permissions by type at 30 June 2024	42
Figure 10: Permit decisions made by type during the reporting period	43
Figure 11: Percentage of current permits reviewed for compliance	44
Figure 12: Environmental Management Charge compliance actions	45
Figure 13: Map of Traditional Use of Marine Resources Agreement and Indigenous Land Use Agreement areas within the Great Barrier Reef Marine Park	59
Figure 14: The Reef Authority’s corporate and operational planning scheme	68
Figure 15: Interim governance structure for climate risk management	128
Figure 16: Summary of Reef Authority Sustainability Strategy and Emissions Reduction Plan actions	133

List of tables

Table 1:	Accountable authority	15
Table 2:	Senior executive appointments in the Reef Authority 2023-24	16
Table 3:	Corporate performance results mapped to the key activities of Outcome 1 of the Portfolio Budget Statement	25
Table 4:	Results summary	26
Table 5:	Evaluation criteria	26
Table 6:	Summary of performance results against Objective 1	27
Table 7:	Summary of performance results against Objective 2	33
Table 8:	Number of offences reported by management area	38
Table 9:	Summary of performance results against Objective 3	47
Table 10:	Impact of participation in Reef Education and Engagement programs	49
Table 11:	Summary of performance results against Objective 4	61
Table 12:	Schedule of attendance at Marine Park Authority Board meetings in current reporting period	73
Table 13:	Meeting attendance and remuneration of Audit and Risk Management Committee	76
Table 14:	Employment arrangements (2023–24)	90
Table 15:	Remuneration of senior executive staff	91
Table 16:	Ongoing employees (2023–24)	120
Table 17:	Non-ongoing employees (2023–24)	121
Table 18:	Ongoing employee overview, 30 June 2024	122
Table 19:	Non-ongoing employee overview, 30 June 2024	122
Table 20:	Employment type by location (2023–24)	122
Table 21:	Advertising campaigns run during 2023–24	123
Table 22:	Roles and responsibilities for climate risk management	129
Table 23:	Climate Risk and Opportunity Management in the Public Sector (CROMP) actions completed	130
Table 24:	2023–24 greenhouse gas emissions inventory – location-based method	131
Table 25:	2023–24 electricity greenhouse gas emissions	132
Table 26:	Senior executive remuneration 2022–23	147

A close-up photograph of a person's hands, with a blue long-sleeved shirt visible, holding a small amount of sand. The hands are positioned over a sandy beach, with the ocean and waves visible in the blurred background. The lighting is warm, suggesting a sunny day. The overall composition is artistic and evocative, symbolizing nature, sustainability, or the passage of time.

PART 1

INTRODUCTION

About this annual report

This annual report details the performance of the Great Barrier Reef Marine Park Authority (the Reef Authority) in 2023–24.

It includes a performance statement against criteria specified in the *Portfolio Budget Statement 2023–24* of the Australian Government Department of Climate Change, Energy, the Environment and Water, as well as the *Corporate Plan 2023–24* of the Reef Authority. It also complies with the annual report requirements outlined by the Australian Government Department of Finance in its *Resource Management Guide No.135: Annual reports for non-corporate Commonwealth entities*.

The annual report has seven parts.

Part 1: Introduction

This part describes the purpose and structure of the report and presents the Chief Executive Officer's review of the Reef Authority's activities and performance in 2023–24.

Part 2: Overview

This part provides a summary of the Reef Authority's corporate background, including its role, functions, financial performance and staff.

Part 3: Performance

This part details the actions taken by the Reef Authority in 2023–24 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. It also includes reporting against key performance criteria (Criteria 1.1–4.3) noted in the *Corporate Plan 2023–24*.

Part 4: Management and accountability

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

Part 5: Finances

This part delivers an analysis of the Reef Authority's financial performance, including a detailed financial statement.

Part 6: Appendices

This part outlines the Reef Authority's resource statement; staffing overview; information on advertising and marketing, freedom of information, ecologically sustainable development and environmental performance. It also includes Queensland Government financials and a correction of material errors from the Reef Authority's *Annual Report 2022–23*.

Part 7: Acronyms and index

This part includes a glossary of acronyms and abbreviations, a list of requirements and an alphabetical index.

Chief Executive Officer review

It is my pleasure to submit the Great Barrier Reef Marine Park Authority's annual report, which reviews and tracks our activities against our performance objectives from 1 July 2023 to 30 June 2024.

The Reef Authority recognises the Traditional Owners as the first managers of the Reef. We are proud to be working together with First Nations peoples, integrating modern marine science with Traditional Knowledge — borne from the world's oldest continuous living culture — to conserve and protect this iconic World Heritage Area now and for the future.

Reef management is fundamentally a collective effort and I want to thank all our partners and key stakeholders, spanning the entire breadth of the Marine Park, for their continued support.

The Reef is facing increasing pressures from climate change, as the past summer attests, with impacts from another widespread bleaching event — the fifth in the past decade — as well as the cumulative impacts from two cyclones and flooding.

We are steadfast in our commitment to strengthen the natural resilience of the Reef. Working collaboratively with our partners, we aim to deliver positive outcomes and implement management strategies at the forefront of global marine park practice.

Reef health updates

Reef management and monitoring is a collective effort and we rely on a strategic network of key stakeholders, including Reef Authority staff, partner agencies, Traditional



Owners, industry professionals and Reef users to ensure our work program is guided by the most detailed, up-to-date and accurate information available. While this is standard practice year-round, it is during the summer months, when the Marine Park is more vulnerable to the impacts of cyclones and increased water temperatures, that a unified partnership response to Reef health is most vital. During this period, we provided weekly updates on Reef health conditions and our response to any impacts. We have continued to release regular updates throughout the year, particularly as the Reef recovers from the extreme weather events and impacts of the 2023–24 summer.

Crown-of-thorns starfish control

While many threats to the Great Barrier Reef stem from outside the Marine Park, crown-of-thorns starfish are responsible for significant coral loss across the Marine Park due to large-scale outbreaks of this coral-eating pest.

The Crown-of-thorns Starfish Control Program remains a highly effective, practical management action we are taking to protect coral cover, helping boost Reef resilience so it is better placed to withstand the impacts of climate change. We continue to work collaboratively with our government and

industry partners, ensuring the best available science and field intelligence is used to scale and target our control efforts.

Since the expansion of the program in 2012, we have invested more than 124,000 diver hours to protect more than 800,000 hectares of coral reef habitats from crown-of-thorns starfish predation.

Moreover, the program directly provides more than 140 Reef jobs and delivers employment and training opportunities for Reef Traditional Owners. Management of crown-of-thorns starfish outbreaks through strategically targeted manual control enhances the benefits of Marine Park zoning. It is a whole-of-Reef management intervention to protect coral and make the Reef more resilient in the face of increasing climate change impacts.



Diver conducting surveys as part of the Crown-of-thorns Starfish Control Program

Trends in compliance offences

There has been a significant reduction in compliance offences within the Great Barrier Reef World Heritage Area during 2023–24, notably in fishing-related offences. This can be attributed to deliberate investments and strategic efforts to enhance compliance in the World Heritage Area, including expansion of the Reef Joint Field Management Program, creation of the Central Field Operations Team and concerted marketing efforts targeting key audiences of fishers and their families.

Douglas Shoal remediation

This year we completed one of the most innovative and large-scale coral reef remediation efforts ever undertaken, with

the clean-up of Douglas Shoal in the remote south of the Marine Park — the Sea Country of the Gooreng Gooreng, Gurang, Byellée and Taribelang Bunda people.

The remediation project was in response to extensive damage caused to the biodiverse shoal when the coal carrier *Shen Neng 1* ran aground in April 2010. The project's aim was to enable natural recovery of the shoal by removing the antifouling paint scraped from the grounded vessel's hull and the rubble created as the laden vessel ground across the shoal.

In September 2023, the Reef Authority's primary remediation contractor, Boskalis Australia Pty Ltd (Boskalis), undertook targeted remediation of Douglas Shoal using a specialised trailing suction hopper dredge vessel that operates as a large vacuum cleaner. Subsequent sonar and underwater camera surveys indicate successful removal of approximately 3300 cubic metres of material generated by the ship grounding, with minimal impact to adjacent high-value marine habitat.

The contract between the Reef Authority and Boskalis contained an Indigenous Engagement and Employment Participation Plan, which included a fee-for-service agreement with the Port Curtis Coral Coast Trust Limited and Gidarjil Development Corporation to provide goods, services, sponsorships and Traditional Owners' knowledge to the project.

All rubble and associated antifouling paint removed from Douglas Shoal was deposited into specially designed and constructed ponds on land at Gladstone Port. All dewatering and onshore project activities are expected to be completed in 2024.

Summer impacts

Two cyclones crossed the Reef this summer. In December 2023, cyclone Jasper crossed the Great Barrier Reef north of Port Douglas as a category 2. Soon after, cyclone Kirrily crossed the Reef offshore from Townsville as a category 3 in January 2024.

Above-average rainfall in the northern and central regions this summer led to multiple rivers reaching minor, moderate or major flood

levels. These flows were sustained throughout the summer, lowering salinity levels and delivering fine sediments in nearshore waters. Prolonged exposure to higher-than-average water temperatures over summer also caused widespread coral bleaching throughout the Reef, the fifth mass bleaching event in the past decade. While parts of the Marine Park are starting to recover, the full extent of the bleaching event remains to be seen and the Reef Authority is continuing to monitor and assess coral mortality rates, in conjunction with our partners.

Bleaching categorisation framework

This year, the Reef Authority partnered with the Australian Institute of Marine Science (AIMS) and James Cook University to develop and pilot a framework for categorising coral bleaching events, with the aim of achieving an easy-to-understand classification method.

The new bleaching categorisation framework considers four key components that contribute to coral bleaching: exposure, colony response, prevalence and spatial extent. This categorisation not only introduces a common language to describe bleaching events but also enables comparisons to be made between years, over time, and across the Reef.

The framework was trialled during the summer of 2023–24 and will be used to assess how the Reef fared during this period, with a 'category' (1 to 5) assigned to describe the bleaching impact.

Reports, plans and publications

Summer snapshot

The Reef Authority, AIMS and CSIRO released the Reef Snapshot: Summer 2023–24, powered by the Reef Integrated Monitoring and Reporting Program. The snapshot provides an overview of summer conditions, how these conditions impacted coral, and the actions taken to protect it. Additional observations are gathered by the many organisations and people contributing to the monitoring and reporting program through the Eye on the Reef program, the Reef Joint Field Management Program and Tourism Reef Protection Initiative.

Position Statement on Climate Change

The events of the 2023–24 summer are a sobering reminder that climate change remains the greatest threat to the Reef. It influences weather patterns, ocean temperatures, pH levels and currents. In February 2024, the Reef Authority released its updated [Position Statement on Climate Change](#), in line with its commitment to net zero by 2030.

Due to a rapidly changing climate, most coral reefs have already declined and are facing irreversible change, including the Great Barrier Reef. The statement reaffirms that the action we take today will determine the Great Barrier Reef we know tomorrow. Every increment of global warming is compromising the Reef's unique biodiversity, significant cultural heritage, social benefits and the ecosystem services it provides. Urgent global action is critical to deliver on international commitments to limit temperatures to 1.5°C of warming, or as close as possible. This will deliver the best possible future for the Great Barrier Reef and the livelihoods that depend on it.

Position statement on fishing in the Marine Park

The Reef Authority recognises that fishing is a long-established activity in the Great Barrier Reef Marine Park and is a valued part of life for many people. This includes the Reef's Traditional Owners, who have sustainably fished here for millennia. Ecologically sustainable fishing has a place in the Marine Park, and, through resilience-based management and scalable local actions, we are determined to keep it that way for the next generation of fishers to enjoy.

In 2023, we reviewed our Position Statement on Sustainable Fisheries, which outlines the principles we will follow to address threats and improve fishing outcomes in the Marine Park. The updated position statement is now available on the Reef Authority's website.

The position statement reaffirms the Reef Authority's commitment to ecologically sustainable fisheries and healthy fish populations, which are critical to maintaining a healthy ecosystem and a functioning Reef.

Outlook Report 2024

The Reef Authority has submitted the Great Barrier Reef *Outlook Report 2024* to the Minister of Environment and Water, the Hon Tanya Plibersek for tabling in parliament later this year. It is the fourth in a series of comprehensive reports examining the Great Barrier Reef's health, pressures and likely future.

The reports are released every five years, as required by the *Great Barrier Reef Marine Park Act 1975* (section 54), and aim to provide a regular and reliable means of assessing Reef health and management in an accountable and transparent way. They also play a significant role in informing Australia's reports to the United Nations Educational, Scientific and Cultural Organization (UNESCO) World Heritage Committee.

Blueprint 2030

Delivering world-leading management and protecting Reef resilience as the climate changes requires more than business-as-usual.

The Great Barrier Reef Blueprint for Climate Resilience and Adaptation (Blueprint 2030), released in February 2024, is the next chapter in addressing the challenge of climate change impacts on the Reef. It is a strategic roadmap to strengthen Reef resilience and is a key deliverable of the Australian and Queensland governments' Reef 2050 Plan, the overarching framework for protecting and managing the Great Barrier Reef to 2050.

At the heart of Blueprint 2030 are five strategic goals that will drive how the Reef Authority adapts its management under a changing climate so we can progressively and effectively respond to the risks identified in the *Outlook Report 2019* and future reports:

- Protect the Reef's resilience
- Enhance the Reef Authority's capability
- Co-manage Sea Country with Traditional Owners
- Empower others to protect and manage
- Do our part to reduce emissions.

Innovate Reconciliation Action Plan

The development and launch of the Innovate Reconciliation Action Plan (RAP) has been a significant achievement for the Reef Authority in 2023–24. The plan outlines the Reef Authority's reconciliation vision and how it translates into practical and intentional actions as part of our reconciliation journey with First Nations peoples. This plan is the second of four RAPs that the Reef Authority intends to implement under the RAP Framework.



Staff celebrating the launch of the Innovate Reconciliation Action Plan at a special morning tea

Draft World Heritage Decision

In June 2024, the UNESCO World Heritage Committee released a draft decision on the Great Barrier Reef. The draft decision recognised the Australian and Queensland governments' ongoing efforts to protect the Reef by addressing climate change, water quality, impacts of fishing and other pressures. It also noted the value of maintaining key adaptation activities, including the Reef Joint Field Management Program and the Crown-of-thorns Starfish Control Program. The draft decision recommended that impacts, particularly from bleaching over the past summer, be considered further at the next meeting of the committee and that the State Party provide a state of conservation report by 1 February 2026.

Key partnerships

The Great Barrier Reef Marine Park is regarded as one of the best managed in the world. To protect and conserve such a vast and complex natural ecosystem, partnerships are key to our management approach.

The Reef Joint Field Management Program

The Reef Joint Field Management Program is a long-standing partnership between the Reef Authority and Queensland Parks and Wildlife Service. Together, we provide a constant presence in the field to protect the Reef, its islands and species and deliver a broad range of conservation, monitoring and education activities across this vast World Heritage Area. This includes maintenance and inspection works on public moorings and reef protection markers, in-water surveys, risk mitigation around maritime events, visitor engagement, compliance activities and working with Traditional Owners to facilitate Land and Sea Country management.

The program uses cutting-edge technologies such as drones and vessel tracking to enhance operational efficiency, particularly in remote and challenging locations, ensuring proactive and adaptive management.

Through foundational work and innovative activities, the program is delivering on the Blueprint 2030 and *Reef 2050 Long-Term Sustainability Plan 2021–2025* so Australians and international visitors can enjoy the World Heritage Area now and in the future.



Reef Authority and Queensland Parks and Wildlife Service employees attending the Reef Joint Field Management Program Foundation training

Cultural Knowledge and Traditional Owners

The Reef Authority is proud to be working closely with Traditional Owners across the Reef, integrating modern marine park management with Traditional Knowledge. In 2023–24, the Traditional Use of Marine Resources Agreements (TUMRA) program continued to support 10 accredited groups and saw six additional Traditional Owner groups begin Sea Country planning, potentially leading to new TUMRA applications. This year also saw the first TUMRA Women's Workshop, which was well received and represented 11 of the 16 TUMRA groups. Overall, to extend TUMRA and Sea Country Values Mapping activities until 2026, we received \$3 million in additional Reef Trust funding.



Traditional Owners from one of the Traditional Use of Marine Resources Agreement groups at a knowledge-sharing workshop

In 2023, we published the Co-management Principles Policy to define our vision and principles for co-management and create a foundation for co-management to be embedded in the work we do. Implementation of co-management with Reef Traditional Owners is transformative and will require extensive internal and external engagement.

We also launched our *First Nations Remuneration Policy*, aiming for an equitable, consistent, transparent and standardised approach to payment practices. The payment rates are purposefully aligned to the rates paid by the Queensland Government, to create complementarity in remuneration and better enable cross-jurisdiction engagement.

Additionally, we are working to support the Traditional Owner-led Reef 2050 Traditional Owner Implementation Plan, endorsed by the Minister for Environment and Water.

We are doing this by adopting more holistic and inclusive approaches to the governance and management of the Reef to deliver on Traditional Owner aspirations. Complementing these policies and plans, our Innovate RAP will enhance our cultural capability and contribute meaningfully to reconciliation within the organisation and with First Nations communities.

We will soon welcome new members to our Indigenous Reef Advisory Committee (IRAC), following an extensive recruitment process. (This committee advises on ways to facilitate partnerships, enhance engagement and build capacity with Traditional Owners in the management of marine resources.) We also welcomed Traditional Knowledge in the development of the Southern Plan of Management, with engagement since the plan's inception. This project has taken shape over the past few months and will be the first plan of management prepared jointly by the Reef Authority and Reef Traditional Owners.

Research partners

Our management decisions are informed by the latest, scientifically tested data provided by our research partners, many of whom are pioneers in their respective fields. We work closely with our colleagues at AIMS to monitor Reef health, particularly over the summer months, and jointly produce the annual Reef Summer Snapshot along with experts from Australia's national science agency (CSIRO). We also work closely with university colleagues on several pioneering projects such as the Coral Bleaching Categorisation Framework, which was developed in partnerships with AIMS and James Cook University.

As a key partner of the Reef Restoration and Adaptation Program, which is funded by the Australian Government's Reef Trust and the Great Barrier Reef Foundation, our experts are collaborating with world-leading researchers to develop and trial a range of innovative solutions to help protect, restore and build more resilient reefs.

To help protect the Reef from the impacts of climate change, the program aims to provide managers and decision-makers with a range of acceptable and cost-effective interventions for:

- cooling and shading the Reef
- assisting Reef species to adapt to the changing environment
- supporting the natural restoration of damaged and degraded reefs.

While the program focuses on technologies and solutions to help the Great Barrier Reef, its outcomes could also be applied to other reefs in Australia and around the world.

We are committed to participating in important international fora such as the Convention on Biological Diversity and the International Marine Protected Area Congress as well as working bilaterally with other nations to exchange ideas, share knowledge and advance conservation outcomes for coral reef systems worldwide, including our own iconic Great Barrier Reef.

Tourism industry

Tourism operators play a key role in how we protect and manage the Great Barrier Reef. Through high-frequency visitation, they not only showcase the Reef's natural values and biodiversity but are also able to provide regular pulse checks of the health of the Reef and witness changes when they happen.

The Australian Government's \$15.1 million Tourism Reef Protection Initiative, which concluded on 30 June 2024, proved to be an overwhelming success and left a legacy of site stewardship across the Great Barrier Reef. It has helped with data collection through the Eye on the Reef app as well as Reef protection and conservation services at high-value tourism sites through coral-eating predator control, community education and site interventions. This included 272 individual site visits at 109 high-value target reefs, including a targeted Reef Health response by the industry during a period of increased disturbances across the entire Marine Park.

Total services delivered over the past financial year included:

- 3240 on-water days of Reef protection services
- 19,557 Reef Health surveys
- 95,500 image analyses from 926 transect survey methods (used to study the distribution and abundance of organisms along a pathway)
- 26 site biodiversity assessments
- 2808 coral predator control days (culling 278,560 *Drupella* and 2046 crown-of-thorns starfish)
- 295 Traditional Owner on-country visits
- participation of 1592 students from 115 schools in the 'Be a Marine Biologist for a Day' program.

The initiative has built on the highly successful Eye on the Reef citizen science program and the High Standard Tourism Operator and Master Reef Guide programs.

A modified version of the program will continue during 2024–25, following an additional \$5 million funding boost from the Australian Government that will allow continued stewardship of key sites by tourism operators.



Tourism operators provide critical data during Reef health events

© Passions of Paradise

Environmental Management Charge

The Environmental Management Charge, which applies to most commercial activities, was reinstated this year, following the return of domestic and international visitors after the COVID pandemic. All charge payments, \$8 for a full day and \$4 for a half day, are used for management of the Marine Park.

Reef Guardian Schools program

In 2023, the Reef Guardian Schools program celebrated 20 years of providing teaching and learning opportunities that raise awareness, understanding and appreciation of the Reef and its connected ecosystems. The program is now available internationally and can be accessed by any school, anywhere in the world. It brings the wonders of the Reef into the classroom by combining interactive learning with the latest science and sustainable management practices developed by Reef Authority experts.

Over the past two decades, more than 350,000 students have attended and experienced the Reef Guardian School program. Currently, there are more than 270 schools, 7400 teachers and 120,000 students involved in the initiative.

International engagement and partnerships

As a founding member of the International Coral Reef Initiative, the Reef Authority is committed to knowledge sharing, leadership exchange and capacity building. In August 2023, the Reef Authority's Pacific Coral Reef Collective brought together Reef managers and designated partners from 14 Pacific countries (Pacific members of the Secretariat of the Pacific Regional Environment Programme) to address shared challenges facing coral reefs and explore the innovative solutions being implemented to improve Reef resilience.



The Pacific Coral Reef Collective, hosted by the Reef Authority, brought together reef managers and designated partners from 14 Pacific countries to address shared challenges facing coral reefs

Participating countries included Samoa, Papua New Guinea, American Samoa, Fiji, Cook Islands, Vanuatu, Palau, New Caledonia, Marshall Islands, Tuvalu, Tonga, Kiribati, Nauru and Federated States of Micronesia.

The Reef Authority was also a key partner at the Reef Resilience Symposium 2024, held in Cairns in April 2024. We launched the *Reef Snapshot: Summer 2023–24* at the symposium and used the platform to share knowledge and insights with Reef stewards, including practitioners, managers, researchers, engineers, Traditional Owners and industry leaders. We also discussed how we might work more effectively to meet current and future challenges.



The Reef Authority's Chief Scientist Dr Roger Beeden presenting at the Reef Resilience Symposium

Reef 2050 Integrated Monitoring and Reporting Program

The Reef 2050 Integrated Monitoring and Reporting Program (the monitoring and reporting program) is a joint partnership involving Australian and Queensland government entities together with Traditional Owners. The program is coordinated by the Reef Authority and seeks to provide a comprehensive and up-to-date ecological, social and cultural understanding of the Great Barrier Reef.

A key component of the monitoring and reporting program is the development of a fit-for-purpose data management system that integrates multiple datasets from different owners and provides a coordinated inventory

and data harvesting function to address specific management and reporting needs. The development of the data management system is being led by one of the program partners — the Integrated Marine Observing System (IMOS) — with support from the Reef Authority and will be finalised later in 2024.

Southern Plan of Management

Together with the Traditional Owner groups of the southern Great Barrier Reef and the Queensland Parks and Wildlife Services, we embarked on a new chapter in marine park management by developing a Southern Plan of Management for the area south of approximately Midge Point, up to the southern boundary of the Great Barrier Reef Marine Park. This area incorporates an estimated 43 per cent of the entire Marine Park.

The first round of public consultation, including public open days, was held in early 2024. The Southern Plan of Management is built on the lessons learnt from the plan of management processes used in other protected areas. It is simpler, more agile and uses certified spatial layers to define boundaries.

A submission report on the plan will be released later in 2024, before the second round of public consultation.



Reef Authority staff member and Reef Traditional Owners at the Southern Plan of Management Mackay Workshop

Organisational updates

Our new Enterprise Agreement

This year, the Reef Authority staff voted to accept the new *Great Barrier Reef Marine Park Authority Enterprise Agreement (EA) 2024–2027*. In total, 86 per cent of eligible employees cast a vote. Of these, 99% voted in support of the proposed Enterprise Agreement.

Our new premises: Townsville head office

To further strengthen our commitment to wellbeing and empower our staff with contemporary agile ways of working, the Reef Authority moved into a new purpose-built office at Stanley Place in Townsville, where most of our 267 staff members are based. The new space is fit for purpose and includes full Wi-Fi connectivity for staff and guests. In line with the highest Australian Public Service (APS) standards, it has standardised dual 32-inch monitors for all workstations and 30 modernised meeting rooms, including breakout areas that are equally valued for workday meals and all-staff in-person meetings. The space and layout of the new building has further enabled us to progress our culture journey work, revitalise our Culture Champion Network and maintain a strong focus on workplace health and safety and wellbeing.

Some of the meeting rooms within the newly refurbished building have been proudly named after the TUMRA groups as an acknowledgement of First Nations peoples, fulfilling an action deliverable in the Innovate RAP.

Our sustainability story

Sustainability underpins our work, and this is reflected throughout our agency – from the way our workplace is set up, how we deliver our services, how we travel and even the way we dress.

Our new Stanley Place building balances staff wellbeing with our environmental commitments. It is a healthy and energy-efficient space that maximises natural lighting and greenery in workspaces and ensures sustainable use of materials,

minimal use of harmful chemicals and innovative waste-management practices. The building has a five-star rating under the National Australian Built Environment Rating System (NABERS) and the office fit-out has enabled a high standard of energy and water efficiency. We have registered for a Green Star Interiors accreditation under the Green Star program, which is designed to reduce our carbon emissions and encourage responsible behaviours.

We launched a Sustainability Strategy to demonstrate our strong commitment to reducing emissions through the delivery of Reef Authority services and set new targets with enabling initiatives that move us towards net zero emissions in our operations by 2030 for Scope 1, 2 and 3 emissions defined by the Greenhouse Gas Protocol. The strategy is publicly available on the Reef Authority website.

As part of the strategy, we have successfully transitioned to a fully electric light passenger fleet, with supporting electric vehicle charging infrastructure, and provided all staff with branded Australian made, sustainable corporate wear.

The Reef Authority was awarded the 2023 Department of Finance Gold award for 'Encouraging Environmental Sustainability through Procurement'. The award acknowledged the continuous work and commitment of the Reef Authority towards the Sustainability Strategy goals.



The Reef Authority was awarded the 2023 Department of Finance Gold award for 'Encouraging Environmental Sustainability through Procurement'. The award was presented by the Hon Patrick Gorman, Assistant Minister to the Prime Minister

Future direction

Since 1975, it has been the Reef Authority's great privilege and responsibility to manage the Great Barrier Reef for its long-term protection and conservation. It can be difficult to grasp the scope of our work, given the incredible magnitude of the Great Barrier Reef, an area bigger than Italy, covering more than 3,440,000 square kilometres. While 50 years may seem insignificant in contrast to the millennia that Traditional Owners have cared for the Reef, we are continually witnessing how world-leading Marine Park management is paying dividends on a local, national and global scale.

However, coral reefs worldwide are facing mounting pressure from a rapidly changing climate, and the Great Barrier Reef we know today will differ from the Reef of tomorrow. In the face of inherent challenges though comes opportunity to make courageous decisions and adopt a more fluid approach to Reef management. That is exactly what we aim to do by leveraging our partnerships and continuing to collaborate closely with all levels of government.

Our work is driven by the latest science, innovation and research, and it is underpinned by 60,000 years of Traditional Knowledge. Further strengthening our ties with Traditional Owners lies at the heart of our future strategic direction, not only through our TUMRA program but also all aspects of Reef Authority business.

The Great Barrier Reef *Outlook Report 2024* has now been released and will be a key priority to ensuring the findings directly influence our future work program. It will inform a review of the Reef 2050 Plan and be used to identify key information gaps as well as research and monitoring needs.

The Reef Authority will continue providing technical advice on the Reef and its management to support the Minister for the Environment and Water; the Department of Climate Change, Energy, the Environment and Water; and the Queensland Government in their response to the recommendations made by the World Heritage Centre and the International Union for Conservation of Nature.

We are proud of our achievements to date, but there is more work to be done. We are committed to a future-focused approach and will continue to lead collective efforts to reduce all pressures within the Marine Park, while influencing and supporting actions taken outside of our jurisdiction to help protect the Reef for future generations.

PART 2

OVERVIEW



About the Great Barrier Reef Marine Park Authority

The Great Barrier Reef Marine Park Authority (the Reef Authority) has been dedicated to managing the Great Barrier Reef for long-term protection and conservation since its establishment in 1975 under the *Great Barrier Reef Marine Park Act 1975* (the Marine Park Act).

As a statutory agency and non-corporate Commonwealth entity, the Reef Authority manages one of the world's most significant natural resources, the Great Barrier Reef Marine Park (the Marine Park).

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

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

To protect and sustain the Great Barrier Reef (the Reef), the Reef Authority uses tools such as zoning plans, plans of management, permissions, formal agreements and site management arrangements. These efforts are supported by management approaches that include education and awareness, environmental impact assessments, monitoring, stewardship programs, habitat protection and rehabilitation, compliance and enforcement.

The Reef Authority's efforts are strengthened through partnerships with Traditional Owners, scientists, industries, businesses, community groups and government agencies at local, state and federal levels. Input from industry and

community advisory groups is integral to the management process. These collaborative efforts build on existing foundations to protect biodiversity and heritage values and promote ecologically sustainable use. Additionally, the findings of the five-yearly *Great Barrier Reef Outlook Report* guide adaptive management responses.

One of the Reef Authority's critical programs is the Reef Joint Field Management Program, funded and delivered in partnership between the Australian and Queensland governments. This program supports the day-to-day management of the Marine Park, the state's adjacent Great Barrier Reef Coast Marine Park, national park and Commonwealth islands. The program's activities include delivering in-park conservation actions, enforcing compliance, responding to incidents, maintaining infrastructure, welcoming visitors and monitoring Reef health.

The Reef Authority's actions contribute to the delivery of the Australian and Queensland governments' Reef 2050 Plan.

Corporate reporting and accountability

The Reef Authority forms part of the Department of Climate Change, Energy, the Environment and Water, reporting to the Hon Tanya Plibersek, MP, Minister for the Environment and Water, for the 2023–24 financial year. The Minister is supported by Special Envoy for the Great Barrier Reef, Senator for Queensland, the Hon Nita Green.

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

Table 1: Accountable authority

		Period as the accountable authority or member within the reporting period	
Name	Position title/ Position held	Start date	End date
Josh Thomas	Chief Executive Officer	01 Jul 2023	30 Jun 2024
Richard Quincey	Chief Executive Officer	04 Sep 2023	17 Sep 2023
Jameelie Fletchett	Chief Executive Officer	02 Oct 2023	11 Oct 2023
Richard Quincey	Chief Executive Officer	02 Jan 2024	07 Jan 2024
Jameelie Fletchett	Chief Executive Officer	08 Jan 2024	14 Jan 2024
Ian Walker	Chief Executive Officer	15 Jan 2024	21 Jan 2024
Richard Quincey	Chief Executive Officer	02 Apr 2024	14 Apr 2024

The Executive Management Group over the 2023–24 financial year included the CEO and four Senior Executive Service (SES) Band 1 officers who led the following branches:

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

Table 2: Senior executive appointments in the Reef Authority 2023–24

Branch	Name	Start date	End date
Strategic Policy and Partnerships	Margaret Johnson	01 Jul 2023	30 Jun 2024
	Fred Nucifora (acting)	28 Aug 2023 17 Sep 2023 07 Dec 2023	01 Sep 2023 27 Sep 2023 30 Jun 2024
Marine Park Operations	Richard Quincey	01 Jul 2023	30 Jun 2024
Major Projects	Ian Walker	01 Jul 2023	30 Jun 2024
Corporate Services	Jameelie Fletchett	01 Jul 2023	30 Jun 2024



© Queensland Government

Organisational structure



Figure 2: Organisational structure at 30 June 2024

Legislative framework

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

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

Other Acts administered by the Reef Authority include the:

- *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 include the Great Barrier Reef Marine Park Regulations 2019 (the Marine Park Regulations).

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

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

The following amendments were made to the legislative framework during the 2023–24 financial year:

- The Marine Park Act was amended to allow the CEO to approve, by Notifiable Instrument, the form of identity card to be issued to inspectors appointed for various purposes under the Marine Park Act (identity card).
- The Marine Park Regulations were amended, removing the provision that previously prescribed the form of identity card.

After these amendments, the CEO made a Notifiable Instrument, which approved the form of identity card to be issued after the date the Notifiable Instrument commenced.

Governance

The Reef Authority is governed by the Great Barrier Reef Marine Park Authority Board, which consists of seven members, including a part-time chairperson, five part-time members and the CEO of the Reef Authority.



© Queensland Government

Financial overview

The Reef Authority’s total operating revenue for 2023–24 was \$111.992 million, compared to \$113.806 million for 2022–23. Revenue by source is outlined in Figure 3.

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

- \$0.75 million—for an ‘ambitious and enduring APS reform plan’
- \$2.943 million—savings from external labour, advertising, travel, and legal expenses.

Own source income for 2023–24 was \$27.361 million, \$2.468 million less than in 2022–23. This was primarily due to finalisation of grants from government for various island projects in 2022–23. Own source income included funding from ‘related entities’ (bodies that either form part of, or are controlled by, the Australian Government), such as the Reef Trust. It also included the Queensland Government’s funding contribution to the Reef Joint Field Management Program.

Operating expenses for managing the Marine Park in 2023–24 were \$118.906 million, compared to \$130.593 million in 2022–23. The expenses by category are outlined in Figure 4.

The Reef Authority’s end of financial year position for 2023–24 was a \$6.807 million deficit. This was primarily due to not being funded for mark/write down of assets, changes to the asset revaluation reserve (\$3.739 million) and expending prior year funds on various projects including the Reef Joint Field Management Program, Curtis Island Offsets and an uplift in Information Technology.

Staffing

The Reef Authority employed 267 people (headcount) at 30 June 2024, an increase from 258 at 30 June 2023. Details of the workforce profile are included in Appendix B: Staffing overview.

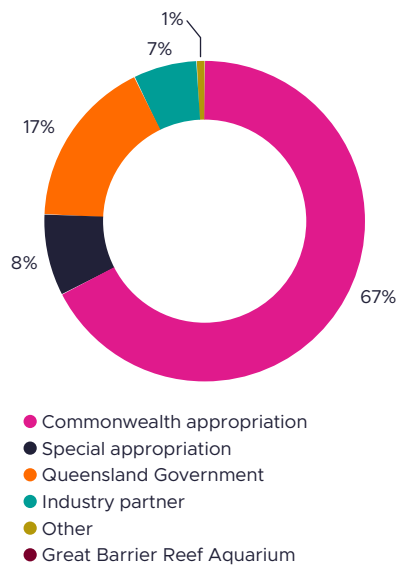


Figure 3: Revenue by source 2023–24 (excluding Douglas Shoal remediation)

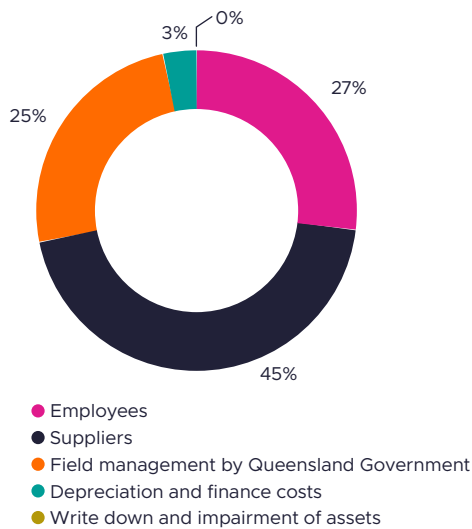


Figure 4: Expenses by category 2023–24 (excluding Douglas Shoal remediation)

PART 3

PERFORMANCE



Accountable authority statement

I, as the accountable authority of the Great Barrier Reef Marine Park Authority, present the 2023–24 annual performance statement of the Great Barrier Reef Marine Park Authority, as required under paragraph 39(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). In my opinion, this annual performance statement is based on properly maintained records and accurately reflects the performance of the entity and complies with subsection 43(4) of the PGPA Act.



Josh Thomas
Chief Executive Officer

Our purpose, objectives and programs

In 2023–24, our overarching purpose was to provide for the long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community through the care and development of the Marine Park.

At the corporate and operational level, the Reef Authority has an integrated planning and reporting approach that continues to evolve over time. The annual performance statement focuses on recent performance of the Reef Authority against forecasts made in the Corporate Plan and Portfolio Budget Statement.

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

The performance statement in this annual report details the Reef Authority's performance in meeting the following:

Portfolio Budget Statement 2023–24

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

Corporate Plan 2023–24 objectives

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

The measures used to track the progress of these objectives are detailed in Criteria 1.1–4.3 of the *Corporate Plan 2023–24* and Table 3 of this report.

Commonwealth Performance Framework

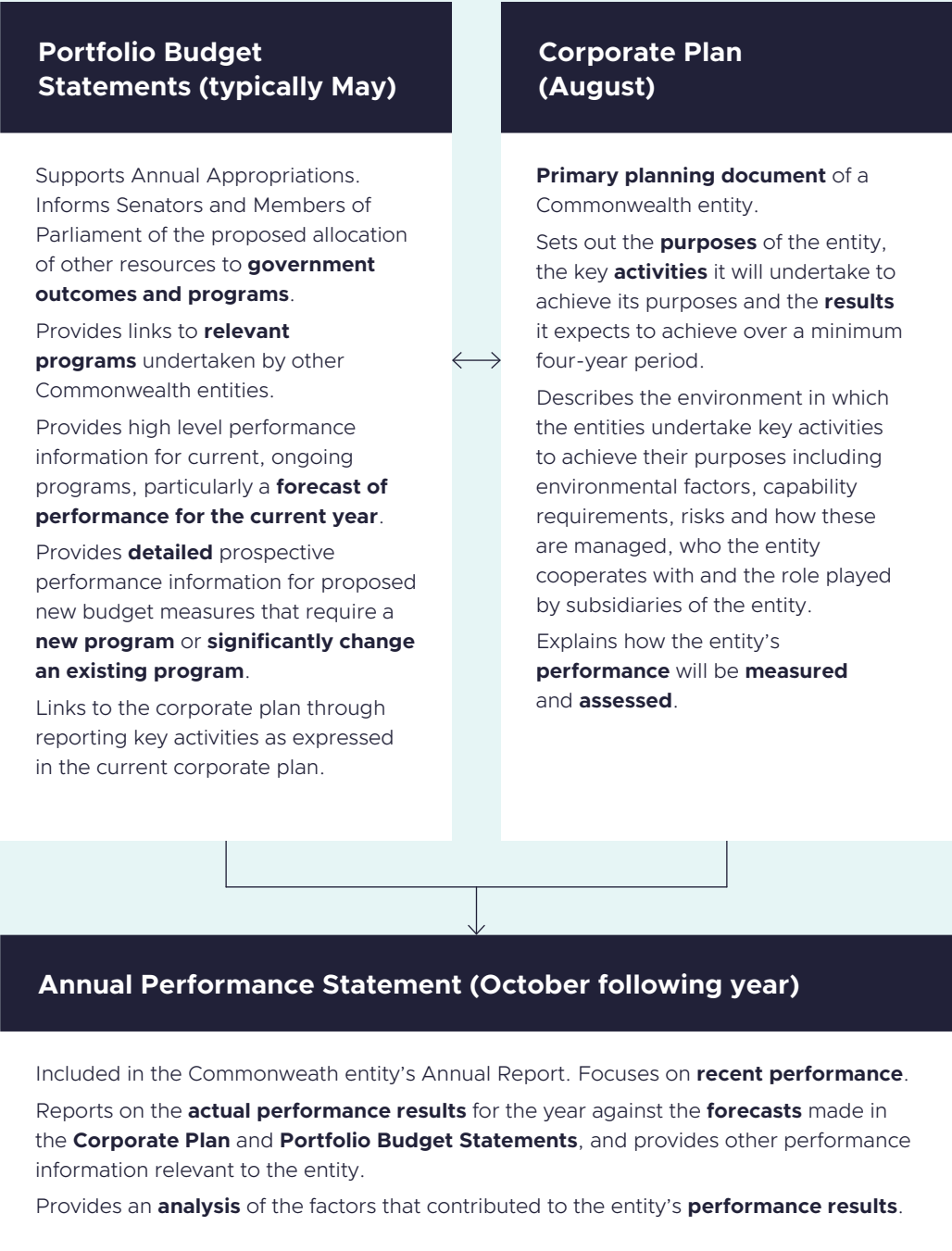


Figure 5: Commonwealth Performance Framework

Performance against purpose statement

Performance against Outcome 1 of the Portfolio Budget Statement (PBS) is measured by progress towards achievement of four corporate objectives:

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

Our corporate performance criteria are mapped against the four corporate objectives of Outcome 1, as shown in Table 3.

Table 3: Corporate performance results mapped to the key activities of Outcome 1 of the Portfolio Budget Statement

Corporate objectives leading to Outcome 1	Corporate performance criteria
Enhancing Reef resilience by providing expert knowledge to advise key decision makers on managing, reducing or avoiding significant threats to the Reef.	Criterion 1.1 Reef Authority policies, strategies, and position statements that effectively address the high or very high risks identified in the latest Outlook Report.
	Criterion 1.2 Improved trust level sentiment score.
Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence.	Criterion 2.1 Crown-of-thorns starfish densities are at sustainable levels in the cull sites on targeted reefs.
	Criterion 2.2 Percentage of coral trout biomass in Marine Park Green Zones exceeding that of General Use Blue Zones, as an indicator for Reef health.
	Criterion 2.3 (a) Number of offences detected in the Marine Park. (b) Number of high and very-high risk offences detected in the Marine Park. (c) Number of dedicated compliance days completed in the Marine Park.
	PBS performance measure 3 Proportion of Reef Joint Field Management Program Annual Business Plan targets achieved or with significant progress in 2023–24.
Enhancing Reef resilience through partnerships, collaboration and education.	Criterion 3.1 Participants in Reef Authority education and engagement programs are taking actions that support the Reef’s long-term protection.
	Criterion 3.2 Reef Authority online communication tool usage. (a) Websites (b) Social media channels
	Criterion 3.3 (a) Number of Traditional Owner groups with formal partnerships in place. (b) Percentage of Marine Park coastline covered by Traditional Owner agreements.
Supporting a high-performing organisation.	Criterion 4.1 Improvement in our employee engagement score.
	Criterion 4.2 Percentage variance of the Reef Authority budget.
	Criterion 4.3 Minimise Reef Authority direct and indirect greenhouse gas emissions.

Overview of results

Overall, the Reef Authority performed well against the key activities and performance measures set out in the *Corporate Plan 2023–24*. Of the 15 performance measures (across 11 criteria and one PBS performance measure) listed in the Corporate Plan, the Reef Authority achieved the target for ten measures and partially achieved the target for two measures. There were three measures that were not achieved during this period. Table 4 gives an overview of the results achieved for each performance measure against the four outlined objectives. Analysis supporting each reported result can be found on pages 27 to 60.

Table 4: Results summary

Result	Objective 1	Objective 2	Objective 3	Objective 4	Total
Achieved	1	5	1	3	10
Partially achieved	-	-	2	-	2
Not achieved	1	1	1	-	3

The Reef Authority has evaluated each measure based on the following criteria specified in Table 5.

Table 5: Evaluation criteria

Result	Criteria
Achieved	The agency has succeeded in reaching the agreed target/planned performance result. Work has been completed effectively and to the required standard.
Partially achieved	The agency has not succeeded in meeting the anticipated target/planned performance result. However, significant progress has been made and work will remain ongoing until completion (more than three to six months).
Not achieved	The agency has not succeeded in meeting the anticipated target/planned performance result, and significant progress (more than nine months' work remaining) has not been made to assess the performance of this measure. The agency will review the resourcing around delivery of this performance measure and assess the impact on its purpose.

Measuring success over time

The *Corporate Plan 2023–24* includes revised performance measures, targets and methodologies for assessing performance. Changes were made to strengthen our compliance with the Commonwealth Performance Reporting Framework. However, this means that some of our performance results cannot be compared with previous years or trends over time.

Corporate performance results

Objective 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 Reef Authority has a critical role in providing expert technical knowledge and policy advice to underpin decision-making. Our expertise, experience and involvement in the Reef 2050 Plan enables us to influence and help deliver responses to Reef threats. We collect information through various programs and draw on knowledge from a range of sources, including Traditional Owners, scientists, stakeholders and Reef Authority staff. This informs management decisions and provides

evidence-based advice to government, stakeholders and the public. We share information through publications, briefings and engagement opportunities.

Our work towards achieving Objective 1 included:

- developing and sharing Reef Authority policies, strategies and position statements that effectively address the high or very high risks identified in the latest Outlook Report
- maintaining or improving the trust level sentiment score.

Table 6: Summary of performance results against Objective 1

Corporate performance criteria	Target	Result		Strategic priorities supporting the criteria
Criterion 1.1 Reef Authority policies, strategies, and position statements that effectively address the high or very high risks identified in the latest Outlook Report.	80%	100%	Achieved	Priority 1.1 Mitigate the effects of climate change on the Reef. Priority 1.2 Deliver the Outlook Report 2024. Priority 1.3 Take action to address threats from fishing. Priority 2.2 Deliver strong legislative and governing arrangements for the Great Barrier Reef.
Criterion 1.2 Improved trust level sentiment score.	8.4	8.17 (out of 10)	Not achieved	Priority 1.2 Deliver the Outlook Report 2024. Priority 1.4 Be active in the World Heritage system. Priority 3.1 Be a partner of choice in Reef protection. Priority 3.4 Provide world-class education. Priority 4.3 Support our people.

Corporate performance criterion 1.1: Reef Authority policies, strategies, and position statements that effectively address the high or very high risks identified in the latest Outlook Report

Target	80 per cent
Result	<p>Achieved</p> <p>100 per cent of Marine Park policies, strategies and position statements approved by the Marine Park Authority Board this financial year effectively addressed the high or very high risks identified in the <i>Outlook Report 2019</i>.</p>
Rationale	<p>It is expected that 80 per cent of these documents addressed threats considered high or very high risk and the other 20 per cent targeted low-risk and medium-risk threats. This performance criterion helped identify whether the Reef Authority is making decisions and/or influencing management responses that align with expert knowledge synthesis in the <i>Outlook Report 2019</i>.</p> <p>Note: Corporate policies or strategies are not included.</p>
Data source	<p>Data collected and reported annually by the Reef Authority through an annual inventory review and informal reporting.</p> <p>Note: Targets for 2024–25 and 2025–26 will be revised following the release of the <i>Outlook Report 2024</i>.</p>
Methodology	<p>A policy, strategy or position statement is rated effective if it is well defined and clear to anyone with a basic knowledge of the work; it clearly addresses the risk causes or consequences and aligns with Reef Authority values and strategic objectives; it is enforceable and cost effective (practical, reasonable and credible, considering the available resources); it is assigned to an owner who is accountable for its implementation and it delivers on its stated outcomes.</p> <p>These documents were mapped against the threats identified as high and very high risk in the <i>Outlook Report 2019</i> and the percentage calculated.</p>
Caveats and disclosures	<p>The Reef Authority’s policy rationalisation project continues to review, update or revoke the library of documents. Updates to the Blueprint, fishing position statement and the policy on fish aggregating devices and artificial reefs have been completed.</p> <p>The review and update of existing documents, while important for ensuring current and effective policy, does add to the ‘policy library’. Hence, it does not contribute to meeting the overall result (target).</p>

Analysis

All — 100 per cent — of policies, strategies and position statements are mapped as addressing at least one very-high-risk or high-risk threat identified in the *Outlook Report 2019*. The documents included in this analysis are limited to policies, strategies and position statements that sought to address the highest threats to Marine Park values.

These were approved by the Marine Park Authority Board in 2023–24 and included the:

- Great Barrier Reef Blueprint for Climate Resilience and Adaptation (Blueprint 2030)
- Position Statement on Climate Change
- Position Statement on Sustainable Fisheries
- Fish Aggregating Devices and Artificial Reefs policy.

Corporate policies or strategies that manage the Reef Authority's business and operational actions are not included in this analysis (for example, the Sustainability Strategy 2024–27).

The *Outlook Report 2024*, which details risks to the Reef, will inform the development of future policies, strategies and position statements.

Case study 1

Blueprint 2030 and Climate Change Position Statement

In January and February 2024, we released our *Blueprint for Climate Resilience and Adaptation 2030* (Blueprint 2030) and an updated Position Statement on Climate Change. The position statement sets out the Reef Authority's updated position on climate change and reducing emissions, and *Blueprint 2030* defines how we will adapt our management under a changing climate so we can progressively and effectively respond to the risks identified in the *Outlook Report 2024*.

The events of the 2023–2024 summer are a sobering reminder that climate change remains the greatest threat to the Reef. Due to a rapidly changing climate, most of the world's coral reefs have already declined and are facing irreversible change. The updated Position Statement on Climate Change highlights that the action we take today will determine the Great Barrier Reef we know tomorrow. Urgent global action is critical to deliver on international commitments to limit temperatures to 1.5°C of warming, or as close as possible. This will deliver the best possible future for the Great Barrier Reef and the livelihoods that depend on it.

Blueprint 2030 fulfils a strategic action in the Reef 2050 Long-Term Sustainability Plan for the Reef Authority to review and enhance our *Blueprint for Resilience 2017* by incorporating additional climate adaptation actions. We have conducted a comprehensive review to identify specific actions and longer-term opportunities that we will implement with our partners during this decade. The review included consultation with a wide range of partners and stakeholders nationally and internationally.

Blueprint 2030 includes five strategic goals:

- Protect the Reef's resilience
- Enhance the Reef Authority's capability
- Co-manage Sea Country with Traditional Owners
- Empower others to protect and manage
- Do our part to reduce emissions.

The updated Position Statement on Climate Change and Blueprint 2030 set the Reef Authority up to meet the challenges posed by a changing climate in a way that best supports the long-term protection and conservation of the Reef.

Case study 2

Position Statement on Sustainable Fisheries

In 2023, the Reef Authority commenced a review of the *Great Barrier Reef Marine Park Authority Position Statement on Sustainable Fisheries*. During the 12-month review process, we sought advice from fisheries experts, consulted with a range of Australian and Queensland government partners and used the best available science to support a well-informed and strong policy position that supports ecologically sustainable fisheries in the Marine Park.

The updated position statement was released in June 2024. It affirms the Reef Authority’s commitment to ecologically sustainable fisheries and healthy fish populations, which are critical to maintaining a healthy ecosystem and a functioning Reef.

The Great Barrier Reef World Heritage Area requires the highest standard of ecologically sustainable fisheries. The updated position statement sets the standards for what we and our partners can do to achieve this outcome.

All fishers — whether recreational, commercial, traditional or charter — rely on a healthy and resilient Reef ecosystem. Ecologically sustainable fishing is in everyone’s interest, and the Reef Authority is committed to working with the Queensland Government, industry, recreational fishers and other partners and stakeholders to support sustainable fisheries, now and in the future.

Corporate performance criterion 1.2: Improved trust level sentiment score

Target	8.4
Result	Not achieved 8.17 out of 10
Rationale	Sentiment analysis allows us to evaluate the attitudes of our stakeholders. Stakeholder attitude can affect the Reef Authority’s reputation, particularly as the authoritative voice of the Reef. We conduct an annual omnibus survey, with a representative portion of the Australian Census population, to gauge the level of trust stakeholders have in relation to the Reef Authority.
Data source	2024 Project Guardian market research, compiled by independent market research company, Mosaic Insights.
Methodology	The annual market research is an online survey sent to more than 1000 participants, a representative sample of the Australian Census population. The 15-minute survey targets participants aged 18+ years and all data are de-identified. Rigorous quality assurance processes are followed, including data cleansing. The sentiment scores range from 0 (low trust sentiment) to 10 (high trust sentiment).
Caveats and disclosures	In 2023–24, we reviewed and modified the methodology used for the market research over the past three years to both shorten the survey and reduce duplication with other Reef research projects such as SELTMP (Social and Economic Long-term Monitoring Program). This included removing the stakeholder survey component due to challenges in surveying a sufficiently large cohort to produce meaningful results. Some attitudinal and behavioural questions already covered in SELTMP were also removed from the survey. These were replaced with questions specifically relating to the Reef Authority and its sub-brands.

Analysis

The Reef Authority engaged an external research consultancy to undertake market research through a survey. The research helped evaluate our 2021–24 corporate communication strategy and informed our future communication and engagement activities. The annual survey helped us understand the broader public's attitudes towards the Reef and the Reef Authority, providing insight into our reputation and the public's awareness of our role in managing and protecting this iconic natural wonder.

The survey asked whether participants agreed that the Reef Authority was trusted, with responses from 0 (very strongly disagree) to 10 (very strongly agree). In 2023–24, the trust sentiment was 8.17, compared to 8.36 in 2022–23 and 8.43 in 2021–22.

The annual trust check is an important barometer to gauge how the organisation is perceived by the broader public, which affects our ability to operate. It speaks to the Reef Authority's corporate plan and the

work we do on a day-to-day basis as well as how effectively we communicate about our activities with our audiences — from the broader public (local, regional and national) to our partners and stakeholders.

During the year, the Reef Authority rolled out its new Reef Authority consumer brand and launched its 'Reef in Focus' podcast series. The tagline *'In great hands — ours and yours'* was aimed at informing the public about the Reef Authority's role and actions to protect the Reef as well as encouraging them to take individual actions — by emphasising that all actions, large and small, make a difference to the future of reefs around the world.

The market research also helped to inform the development of the Reef Authority's 2024–27 corporate communication strategy which will use a data-driven and audience-focused approach while leveraging trusted partnerships — with the aim of building our position as the lead managers and trusted voice of the Great Barrier Reef.



Bandjin Country, southern Hinchinbrook

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

The Reef Authority is the primary environmental regulator for protecting and managing the Marine Park. We regulate and manage use of the Marine Park, protecting its values and enhancing its biodiversity benefits and resilience. In the face of known and emerging challenges, such as climate change, Reef management must continually evolve to address the highest risks and improve ecosystem resilience. The Reef Authority uses various management tools to regulate use of the Marine Park, including a zoning plan across the Marine Park, plans of management, site-specific management arrangements, traditional use agreements, policies, permits, education, compliance and enforcement. Our compliance responsibilities are delivered through the Reef Joint Field Management Program and our permissions system. Our approach is risk-focused and planned, relying on intelligence from patrols, Traditional Owners and many other sources to deter and detect illegal activity.

The Reef Authority is committed to improving the accountability and transparency of regulator performance, sharing best practice, building regulator capability and driving a culture of excellence.

In working towards achieving Objective 2, our aim was to ensure:

- the densities of crown-of-thorns starfish remain at sustainable levels in the cull sites on targeted reefs
- the percentage of coral trout biomass in Marine Park Green Zones exceeded that of General Use Blue Zones, as an indicator for Reef Health
- the number of offences detected in the Marine Park reduced
- the number of high-risk and very-high-risk offences detected in the Marine Park reduced
- the number of dedicated compliance days completed in the Marine Park increased
- a proportion of the Reef Joint Field Management Program Annual Business Plan targets were achieved or significantly progressed in 2023–24 (PBS target).

Table 7: Summary of performance results against Objective 2

Corporate performance criteria	Target	Result		Strategic priorities supporting the criteria
Criterion 2.1 Crown-of-thorns starfish densities are at sustainable levels in the cull sites on targeted reefs.	75%	93%	Achieved	Priority 2.4 Implement Reef health and resilience interventions. Priority 2.3 Deliver the Reef Joint Field Management Program.
Criterion 2.2 Percentage of coral trout biomass in Marine Park Green Zones exceeding that of General Use Blue Zones, as an indicator for Reef health.	95%	93%	<i>Not achieved</i>	Priority 1.3 Take action to address threats from fishing. Priority 2.1 Develop new approaches to marine spatial planning. Priority 2.4 Implement Reef health and resilience interventions. Priority 4.1 Modernise key activities with digital solutions.
Criterion 2.3(a) Number of offences detected in the Marine Park.	Decreasing trend. 2022–23 < 1583	1124	Achieved	Priority 1.3 Take action to address threats from fishing. Priority 2.3 Deliver the Reef Joint Field Management Program. Priority 4.1 Modernise key activities with digital solutions.
Criterion 2.3(b) Number of high and very-high risk offences detected in the Marine Park.	Decreasing trend only. 2022–23 < 794	5	Achieved	
Criterion 2.3(c) Number of dedicated compliance days completed in the Marine Park.	1000	1149	Achieved	
PBS performance measure 3: Proportion of Reef Joint Field Management Program Annual Business Plan targets achieved or significantly progressed in 2023–24.	85%	85% * (analysis correct as of 1 September 2024)	Achieved	Priority 2.3 Deliver the Reef Joint Field Management Program.

Corporate performance criterion 2.1: Crown-of-thorns starfish densities are at sustainable levels in the cull sites on targeted reefs

Target	75 per cent
Result	Achieved Crown-of-thorns starfish are at sustainable densities in 93 per cent of cull sites on actioned target reefs.
Rationale	The Crown-of-thorns Starfish Control Program monitors and protects coral by systematically suppressing crown-of-thorns starfish outbreaks to ecologically sustainable levels on reefs of high ecological and economic value in the Great Barrier Reef Marine Park. The target represents the percentage of cull sites on actioned reefs in which crown-of-thorns starfish are at sustainable levels (i.e. crown-of-thorns starfish numbers have been suppressed to levels at which coral growth and recovery can outpace the rate of coral loss from crown-of-thorns starfish predation).
Data source	Crown-of-thorns starfish culling data, Reef Health Impact Survey data and manta tow survey data. (Manta tow is a survey technique that provides a general description of large areas of the Reef to gauge change in abundance and distribution of organisms). The data, collected by the Crown-of-thorns Starfish Control Program, is stored in the Eye on the Reef database.
Methodology	Data analysed through routine Crown-of-thorns Starfish Control Program reporting. With current program capacity, approximately 150 target reefs can be actioned each year to suppress crown-of-thorns starfish numbers to sustainable levels. Each target reef is spatially partitioned in cull sites (approximately 10 hectares each). Crown-of-thorns starfish culling effort is directed to cull sites based on information from manta tow survey data.
Caveats and disclosures	Nil reported.

Analysis

The Crown-of-thorns Starfish Control Program is led by the Reef Authority in collaboration with the Great Barrier Reef Foundation, and Reef and Rainforest Research Centre along with supporting government agencies, industry partners and contractors. The program protects coral across a network of high-value reefs via targeted surveillance and manual culling of crown-of-thorns starfish outbreaks. Control effort is systematically deployed to efficiently and effectively suppress crown-of-thorns starfish numbers to sustainable levels at which coral growth and recovery can outpace coral predation. The program is informed by the best available science and field intelligence to

detect, target and suppress outbreaks of this native pest species and maximise coral protection outcomes.

During 2023–24, the Crown-of-thorns Starfish Control Program:

- actioned 192 target reefs for surveillance and crown-of-thorns starfish culling where required
- conducted 30,596 manta tow surveys and 3524 Reef Health and Impact Surveys
- culled 50,227 crown-of-thorns starfish across 11,640 hectares of reef habitat
- spent 16,657 hours underwater culling.

The higher-than-expected outcome is the result of reduced crown-of-thorns starfish densities across many actioned target reefs, particularly in the northern and central management areas.

Corporate performance criterion 2.2: Percentage of coral trout biomass in the Marine Park Green Zones exceeding that of General Use Blue Zones, as an indicator for Reef health

Target	95 per cent
Result	Not achieved 93 per cent
Rationale	Reef-wide zoning outlines what activities can take place in each location and helps to manage and protect the values of the Marine Park that people enjoy. Independent research indicated coral trout populations continue to increase in no-take marine reserves where fishing is prohibited. This criterion compares biomass between take and no-take zones and may be impacted from year to year by external factors, including cyclones and coral bleaching.
Data source	AIMS Long-term Monitoring Program (LTMP) database.
Methodology	The AIMS LTMP surveys between 80 and 130 reefs in the northern, central and southern areas of the park for coral trout biomass and other aspects of coral reef health. Previously undertaken every second year, this survey is now completed annually, with the next data point available in July 2024.
Caveats and disclosures	Nil reported.

Analysis

During the reporting period, the percentage of coral trout biomass in the Marine Park Green Zones did not exceed that of General Use Blue Zones.

Baseline data for the target is the average of results from the 2021–23 AIMS LTMP. The 2023–24 result is based on an average of LTMP results from 2021 to 2024. Averages have been used to smooth out the effects of habitat disturbances.

The intent of this measure is to keep the average biomass higher in no-take zones; however, we do not expect this indicator to always increase. Less investment in zoning compliance will impact this measure, as will large impacts on reef habitat.



Great Barrier Reef visitors making use of Reef Authority Zoning maps and the Eye on the Reef app

Corporate performance criterion 2.3(a): Number of offences detected in the Marine Park

Target	Decreasing trend 2022–23 result < 1583
Result	Achieved 1124
Rationale	The Reef Joint Field Management Program’s compliance program takes a risk-based, intelligence-driven approach that uses a wide range of tools to promote compliance with the <i>Great Barrier Reef Marine Park Act 1975</i> (the Marine Park Act) regulations. These tools include communication and education, monitoring of commercial and recreational vessels through vessel tracking, targeted compliance operations and prosecutions.
Data source	Data collected through the compliance database and reported through the Reef Joint Field Management Program compliance quarterly reports and annual reports. It includes offence data from the permissions compliance system.
Methodology	Data analysis and recording of all offences and compliance activity in the case management system. The number of surveillance operations or patrols typically drives the number of offences detected.
Caveats and disclosures	The Field Management compliance program’s detected offence figures relate to reported possible offences. The offences are not substantiated until further assessment and/or investigation has been undertaken.

Analysis

The compliance program achieved a 29 per cent reduction in the number of offences detected in the Marine Park for 2023–24 (1124 vs 1583). The significant decline in recreational fishing offences was the largest contributor to the overall reduction of offences, accounting for 284 fewer offences (a decrease of 45 per cent). In contrast to previous trends where reduced offences were linked to decreased patrol efforts, the 2023–24 period showed a different outcome, with a record patrol effort being noted. Overall, the compliance program delivered more patrols, focused on recreational fishing non-compliance, and detected significantly fewer offences.

The compliance program uses deliberate strategies in combination to promote high levels of voluntary compliance. The compliance strategies are generally contained within four themes: technology innovation (including vessel tracking), education, partnerships and in-park presence. The expansion of the Reef Joint Field Management Program has enabled five years of consistently higher levels of in-park compliance operations

and significant improvements in the reach and sophistication of education strategies. This has led to a stabilising of the yearly total number of offences detected, with a significant decline in commercial fishing offences during this five-year period and in 2023–24 and a dramatic drop in recreational fishing offences.

The introduction of electronic vessel monitoring in 2019–20 led to an expected substantial jump in detected commercial fishing offences. Careful management, along with remote and on-water monitoring, has resulted in very high compliance levels among commercial fishing operations. Our understanding of the extent and impact of these commercial fishing offences has improved significantly. Over the past five years, electronic vessel tracking and the compliance program’s strategies have led to a 64 per cent reduction in commercial fishing offences, with only 52 offences recorded in 2023–24. Most of these offences are for fishing dories transiting through protected zones; however, no illegal fishing is suspected. While an offence and an integral part of maintaining the integrity of zoning, this activity when well

managed has minimal or no impact on the Marine Park. This success has allowed a shift in focus towards monitoring recreational fishing. High fishing activity levels are still being observed during patrols. The post-patrol reports highlight very high levels of zoning awareness and compliance, indicating the effectiveness of Reef Authority’s compliance education, monitoring and enforcement efforts. The target result fluctuates each year, as there are factors and variables that influence annual results, including improvements in compliance planning, patrol effectiveness,

changes in patrol priorities, technological advancements, and promotion (through communication channels) of the rules and regulations of Marine Park use. Other factors external to the program may also have an influence. The program’s capacity to deliver dedicated compliance days can also be impacted by natural or human-derived disasters or events. This in turn impacts the number of offences reported. The intent of this performance criterion is to see the long-term average decrease from year to year.

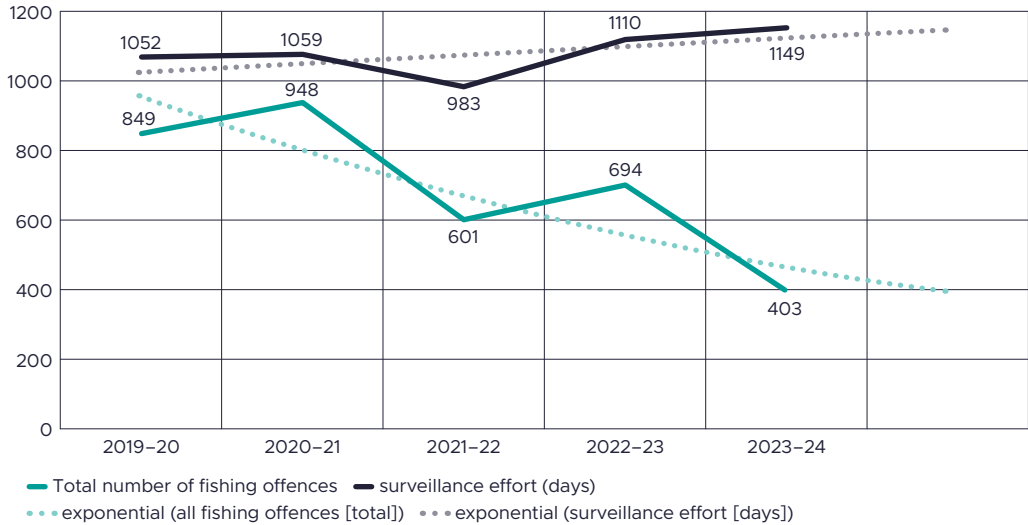


Figure 6: Year-on-year fishing offences vs surveillance effort
The divergence of “all fishing offences” and “surveillance effort” trendlines indicates that as surveillance effort increases, fishing offences decreases. (Exponential trendline used due to the high rate of change in recreational fishing offences)



The Reef Joint Field Management Program team conducting compliance patrol
© Queensland Government. Photographer: Victor Huertas

Table 8: Number of offences reported by management area

Jurisdiction	Far North		Cairns/ Cooktown		Townsville/ Whitsunday		Mackay/ Capricorn		Outside GBRMP		Reef wide		Unspecified		Other		Total	
	Date	Year	Date	Year	Date	Year	Date	Year	Date	Year	Date	Year	Date	Year	Date	Year	Date	Year
	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24	Apr 24 Jun 24	Jul 23 Jun 24
Commonwealth	3	21	39	213	44	244	53	239	0	0	0	0	1	5	0	0	140	722
State (Qld)	0	8	3	26	5	54	8	50	1	5	0	0	0	0	0	0	17	143
Other	0	1	1	2	0	2	0	1	0	2	0	0	0	0	0	0	1	8
Total	3	30	43	241	49	300	61	290	1	7	0	0	1	5	0	0	158	873

Table 8 demonstrates the consistent decline of commercial fishing offences and the risk posed to the Reef by this industry since the introduction of electronic vessel tracking in 2019–20. (Exponential trendline used due to the high rate of change over some years.)

Corporate performance criterion 2.3(b): Number of high and very-high risk offences detected in the Marine Park

Target	Decreasing trend only 2022–23 result < 794
Result	Achieved 5
Rationale	The Reef Joint Field Management Program's compliance program takes a risk-based, intelligence-driven approach that uses a wide range of tools to promote compliance with the Marine Park Act and regulations. These tools include communication and education, monitoring of commercial and recreational vessels through vessel tracking, targeted compliance operations and prosecutions.
Data source	Data collected through the compliance database and reported on through the Reef Joint Field Management Program compliance quarterly reports and annual reports. It includes offence data from the permissions compliance system.
Methodology	Data analysis and recording of all offences and compliance activity in the case management system. The number of surveillance operations or patrols typically drives the number of offences detected.
Caveats and disclosures	Modelling shows that even without changes to the risk model, this year's result would have seen a dramatic decline in the number of high-risk offences. Further analysis needs to be undertaken to directly compare against the previous years framework and results.

Analysis

In July 2023, the strategic compliance risk assessment moved to a control effectiveness model, which reduced the risk categories of very high and high from 14 down to four categories. The Commonwealth Risk Management Policy 2023 requires the use of a risk framework that focuses on control effectiveness. The compliance program transitioned to the control effectiveness risk framework to ensure future compliance with Commonwealth Policy. The focus on control effectiveness highlights areas of poor performance/risk and drives improvement. The four risks that remain in the 'very high' and 'high' categories include:

1. unlawful take/use/possession of dugong (south of Cooktown)
2. damage to sites of First Nations cultural heritage importance
3. illegal commercial set mesh netting (including net attendance)
4. shipping incidents (groundings, sinkings, major spills, operating outside of the designated shipping area).

There were no substantiated offences in the 'very high risk' category during 2023–24. There were five reports of ships breaching designated shipping areas (high risk), with two attracting significant court fines of \$25,000 and \$35,000 respectively.

There was a significant reduction in the number of detected recreational fishing and commercial fishing offences for 2023–24. Even without the changes to the risk model, which generally resulted in the reduction of fishing-related offences from 'high risk' to lower risk categories, this year's result would have also seen a dramatic decline in the number of high-risk offences.

Overall, the result fluctuates each year, as the target is connected to a trend from the prior year and there are various factors that influence the result. These may include improvements in compliance planning, patrol effectiveness, changes in patrol priorities, technological advancements, and promotion (through communication channels) of the rules and regulations of Marine Park use. Other factors external to the program may also have an influence. The program's capacity to deliver dedicated compliance days can also be impacted by natural or human-derived disasters or events. This in turn influences the number of offences that are detected and reported.

The intent of this performance criterion is to see the long-term average decrease from year to year.



Delivered jointly by the Reef Authority and Queensland Parks and Wildlife Service, the Reef Joint Field Management Program relies on fit-for-purpose and well-maintained vessels like the Island Guardian barge to combat Reef threats and build the Reef's resilience

© Queensland Government

Corporate performance criterion 2.3(c): Number of dedicated compliance days completed in the Marine Park

Target	1000
Result	Achieved 1149
Rationale	<p>The Reef Joint Field Management Program compliance team works in partnership with Queensland Parks and Wildlife Service, Queensland Boating and Fisheries Patrol, and Queensland Police Service to prioritise and plan surveillance activities using risk and intelligence analysis.</p> <p>Compliance operations provide an effective presence in the World Heritage Area to detect, deter and respond to illegal activity and provide an effective means of engaging with and educating users of the World Heritage Area.</p>
Data source	Data collected quarterly through the Field Reporting System.
Methodology	<p>The Reef Joint Field Management Program Compliance Operation Group — which includes representatives from the Reef Authority, Queensland Parks and Wildlife Service, and Queensland Boating and Fisheries Patrol — meets quarterly to plan compliance schedules throughout the Marine Park.</p> <p>The measure is informed by data analysis and recording of all offences and compliance activity in the case management system.</p>
Caveats and disclosures	Fluctuations in the number of offences and compliance activity in the case management system are driven annually by factors such as improvements or impacts on: compliance planning, patrol effectiveness, changes in patrol priorities, technological advancements, and proactive targeted communication of Marine Park rules and regulations. Natural or human-derived disasters or events may also affect this outcome.

Analysis

In 2023–24, a total of 1149 dedicated days of compliance patrolling were delivered through the Reef Authority’s Compliance Program. This is the highest number of compliance patrols ever delivered, four per cent more than the previous year (1101). This high level of patrol effort has been sustained for the past five years and is the foundation for ensuring compliance with Marine Park rules, to protect the resilience of the Reef. These outcomes directly contribute to the objectives of the Reef 2050 Plan initiatives and the Reef Authority’s Blueprint.

The investment into the compliance program has enabled this sustained effort, specifically the expansion of the Reef Joint Field

Management Program, the creation of a new compliance team in the Whitsundays and the maintenance of a world-class vessel fleet.

Partnerships with our Queensland maritime agencies remain a critical component of the delivery of surveillance in the Marine Park. The Reef Authority and the Queensland Parks and Wildlife Service, through the Reef Joint Field Management Program, delivered the majority of compliance patrol effort, at 901 days. Queensland Boating and Fisheries Patrol delivered 248 days of Marine Park surveillance through joint patrols or direct taskings from the compliance program as part of a fee-for-service arrangement.

Other actions supporting the delivery of this performance criterion

Managing permissions

Under the Marine Park Act, the Reef Authority administers a permission system to ensure use of the Great Barrier Reef Marine Park is ecologically sustainable and management is ecosystem based.

We administer permit applications, decisions and post-decision conditional approvals under the following legislation:

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

Progress against the permissions systems service charter

According to our permissions system service charter, we decide on routine applications within 25 business days of receipt of the application and tailored applications within 50 business days of receipt of all required information.

In 2023–24, we made 77 per cent of all permission-related decisions within service charter timeframes (see Figure 7), including:

- 100 per cent of decisions on routine applications
- 72 per cent of decisions on tailored applications.

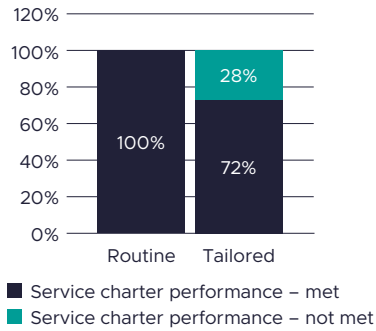


Figure 7: Service level standards met

We continue to receive increasingly complex research applications (for novel research and access to Marine National Park zones, for example) and a high number of requests for changes to existing permit conditions. While we have made progress towards meeting the service charter, in 2023–24 around 28 per cent of the applications we received were complex in nature and needed a tailored assessment approach. This impacted our ability to meet the service charter commitments for these applications.



Master Reef Guide conducts a Reef survey

Permission applications and decisions

At 30 June 2024, the Reef Authority managed 1552 current permits covering 7114 permissions. Figure 8 shows the types of permits managed, and Figure 9 shows the types of permissions managed. Each permit may include multiple permissions with conditions.

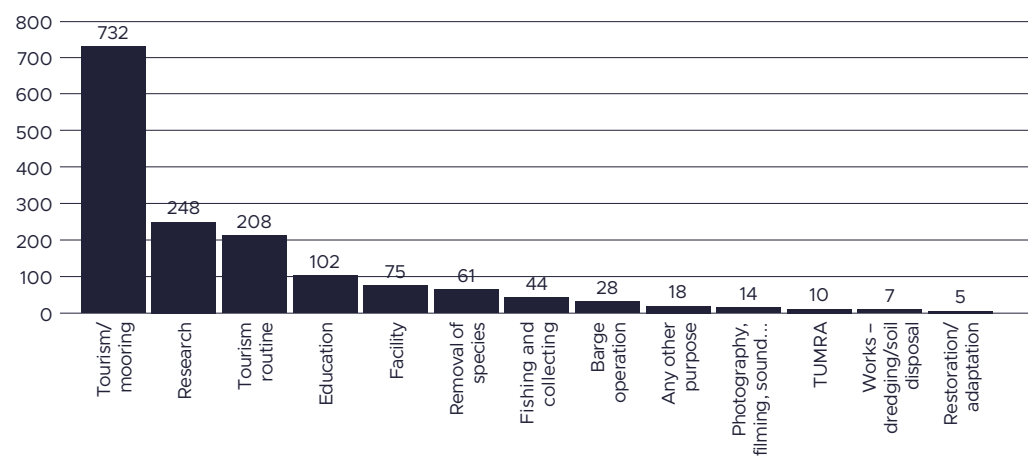


Figure 8: Number of current permits by type at 30 June 2024

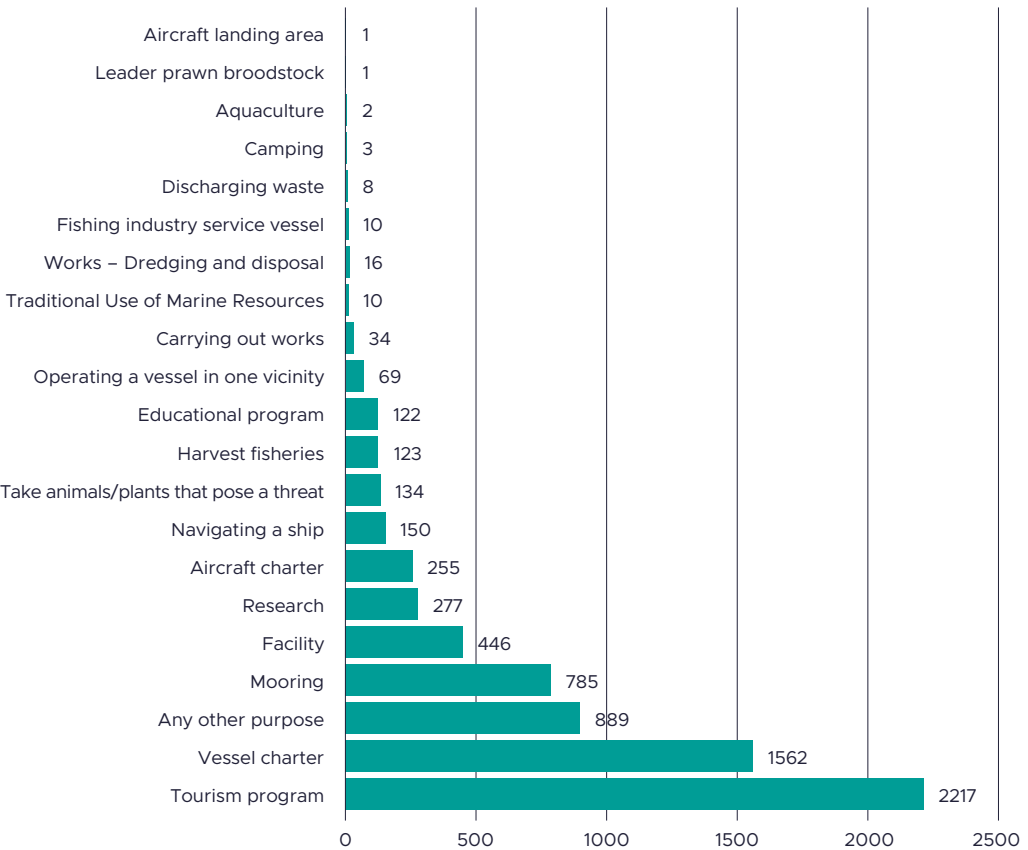


Figure 9: Number of current permissions by type at 30 June 2024

In 2023–24, the Reef Authority received 249 permit applications that were considered properly made in accordance with section 76 of the Great Barrier Reef Marine Park Regulations 2019. A further 16 permit applications received were considered not to have been made properly and were not accepted.

During the reporting period we also received 73 applications to transfer a current permit and made all transfer decisions within the statutory timeframe of 20 business days. We received another 198 administrative requests, such as notification approvals, condition modification, permit splits and mergers. Additionally, we received and managed 203 post-permit requirements for approval, such as environmental management plans, research reports and schedules of works.

In 2023–24, the Reef Authority made 262 permit decisions (Figure 10), including:

- 20 per cent through a routine assessment approach
- 65 per cent through a tailored assessment approach

- 14 per cent through a tailored assessment approach, with formal requests for further information (FINFO), which stopped the service charter clock until the applicant provided all the relevant information to undertake an assessment
- Less than one per cent through a public information package assessment approach.

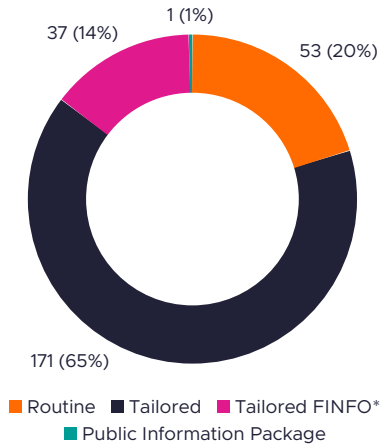


Figure 10: Permit decisions made by type during the reporting period
*FINFO = Further information request



© Queensland Government

Permission compliance

The Reef Authority managed 338 allegations of permission non-compliance in 2023–24. (This represents a nine per cent reduction from the previous reporting period.) Of these, 87 were unsubstantiated and no further action was taken. For the remaining 251 allegations, we identified and addressed non-compliance.

We also processed an additional 420 pieces of information or intelligence relating to permissions compliance.

The Reef Authority tracks the percentage of total current permits reviewed for compliance throughout the financial year, with a target of 20 per cent. As shown in Figure 11, we exceeded the target at 24 per cent.

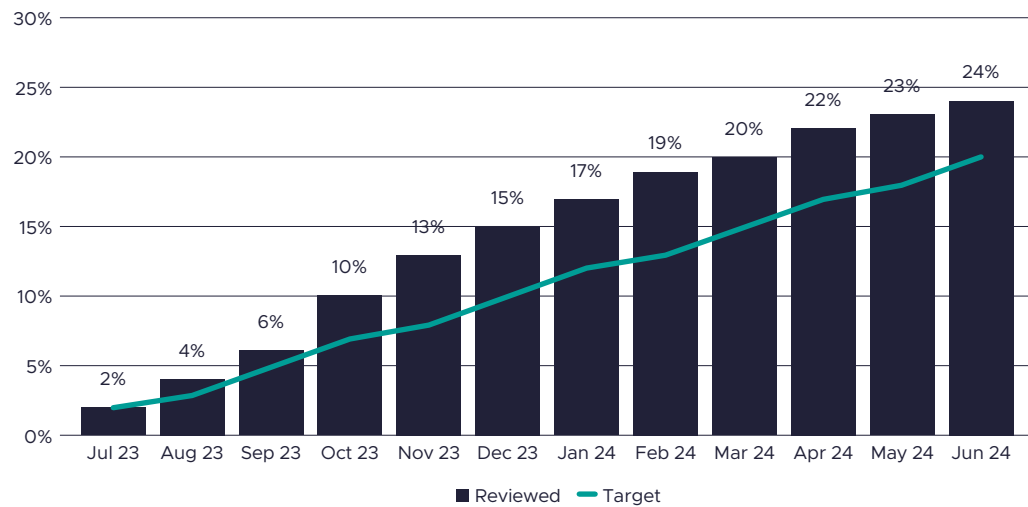


Figure 11: Percentage of current permits reviewed for compliance

Allegations of permission non-compliance were categorised by level of risk. The proportion of total allegations in 2023–24 in each risk category included:

- **high risk** — such as overdue bonds/deeds or failure to submit management plans (41 per cent of total)
- **medium risk** — such as failure to display/produce permit, AIN/BIN/VIN or ‘research’ on a vessel (20 per cent of total)
- **low risk** — such as failure to submit research report, or mooring non-compliance (38 per cent of total)
- **other** — unassigned cases with risk level yet to be assigned (one per cent of total).

Environmental Management Charge

The Environmental Management Charge (EMC) is a charge associated with most commercial activities, including tourism operations, non-tourist charter operations and facilities operating under a permit issued by the Reef Authority. From 1 July 2023, EMC was reinstated, with all charge categories

required to be collected and remitted to the Reef Authority. EMC was waived between 1 January 2020 and 30 June 2023 as part of the Australian Government’s COVID-19 economic response.

When reinstated, the standard tourist program charge per person per day was \$7.00 and \$3.50 for part-day tours of less than three hours — same as before the EMC waiver period. On 1 April 2024, the charge increased to \$8.00 for full-day and \$4.00 for part-day tours, in line with consumer price index changes. The Reef Authority communicated this to tourism operators 12 months in advance.

Each quarter, there are approximately 2200 individual logbooks that are required to be submitted to the Reef Authority.

During the reporting period, the Reef Authority undertook 1707 EMC administrative compliance actions (Figure 12). As no compliance actions were undertaken across the waiver period, the Reef Authority focused

on providing greater education before progressively increasing administrative or monetary sanctions. The number of compliance actions per quarter were significantly higher during this period than before the pandemic.

Other decisions and advice

In 2023–24, the Reef Authority:

- granted no new sea dumping permits under the *Environment Protection (Sea Dumping) Act 1981* and managed 16 current permits
- provided direction for 15 notifications under the Marine Park Act

- authorised 10 management actions under the Marine Park Act
- undertook one compulsory pilotage exemption
- advised line agencies on 15 *Environmental Protection and Biodiversity Conservation Act 1999* referrals.

The Reef Authority also continues to implement memoranda of understanding with the Australian Government Department of Climate Change, Energy, the Environment and Water, as well as the Department of Defence.



Figure 12: Environmental Management Charge compliance actions

Objective 3: Enhancing Reef resilience through partnerships, collaboration and education

The Reef Authority establishes mutually beneficial relationships with Traditional Owners, Australian and Queensland government agencies, local government (councils), Reef-dependent industries, students of all ages, community groups and the broader community. This engagement raises awareness, influences best practice, fosters innovative actions, builds a sense of collective responsibility to care for the Reef and empowers others to contribute to Reef protection and resilience.

We worked towards achieving Objective 3 by:

- encouraging participants of Reef Authority education and engagement programs to take actions that support the Reef's long-term protection
- engaging stakeholders through online communication tools
- increasing the number of Traditional Owner groups with formal partnerships in place
- maintaining or increasing the percentage of Marine Park coastline covered by Traditional Owner agreements.



The Reef Joint Field Management Program team capturing data from in-water surveys

Table 9: Summary of performance results against Objective 3

Performance criteria	Target	Result		Strategic priorities supporting the criteria
Criterion 3.1 Participants in Reef Education and Engagement programs are taking actions that support the Reef's long-term protection.	An average of 85% for Care and Share metrics across Reef Education and Engagement programs. An average of 85% for Learn, Act and Steward metrics across Reef Education and Engagement programs.	85%	Partially achieved	Priority 2.1 Develop new approaches to marine spatial planning. Priority 2.3 Deliver the Reef Joint Field Management Program. Priority 3.4 Provide world-class education. Priority 4.1 Modernise key activities with digital solutions.
Criterion 3.2 Reef Authority online communication tool usage. (a) Websites (b) Social media channels	a) Total: 383,800 engaged sessions (b) 3,500,000 reached	(a) Total: 294,028 engaged sessions (b) 7,384,245 reached	Partially achieved	Priority 1.1 Mitigate the effects of climate change on the Reef. Priority 3.4 Provide world-class education. Priority 4.1 Modernise key activities with digital solutions.
Criterion 3.3(a) Number of Traditional Owner groups with formal partnerships in place.	2	1	Not achieved	Priority 2.1 Develop new approaches to marine spatial planning. Priority 2.3 Deliver the Reef Joint Field Management Program. Priority 3.2 Partner with Traditional Owners in management of Sea Country.
Criterion 3.3(b) Percentage of Marine Park coastline covered by Traditional Owner agreements.	43%	43%	Achieved	Priority 3.3 Expand the Traditional Use of Marine Resources Agreements Program. Priority 4.3 Support our people.

Corporate performance criterion 3.1: Participants in Reef Authority education and engagement programs are taking actions that support the Reef's long-term protection

Target	<p>An average of 85 per cent for Care and Share metrics across Reef Education and Engagement programs.</p> <p>An average of 85 per cent for Learn, Act and Steward metrics across Reef Education and Engagement programs.</p>
Result	<p>Partially achieved</p> <p>Collectively, Reef Education and Engagement programs achieved, on average, above the 85 per cent performance target for Care and Share metrics and marginally below the 85 per cent performance target for Learn, Act and Steward metrics.</p>
Rationale	<p>If the Reef Authority works effectively with our Reef Guardian council and school partners, they will show care for the Reef, learn about the Reef and the risks it faces, implement actions that address those risks and share their positive actions with others.</p>
Data source	<p>The Reef Authority monitors and evaluates the effectiveness of program-based activities against targeted Care–Learn–Act–Share–Steward (CLASS) outcomes. This is achieved via program participant surveys.</p>
Methodology	<p>Standardised and targeted CLASS surveys are implemented across the Reef Education and Engagement programs, including programs such as High Standard Tourism Operator, Reef Guardian Schools and Councils, Master Reef Guide, Eye on the Reef and virtual learning experiences.</p> <p>Each survey is adapted to the targeted program audience but has standardised evaluation criteria:</p> <p>Care – participating in Reef Authority initiatives inspires the audience to care about the Great Barrier Reef.</p> <p>Learn – participating in Reef Authority initiatives increases audience knowledge and understanding of the Great Barrier Reef.</p> <p>Act – participating in Reef Authority initiatives encourages/motivates the audience to take environmentally sustainable actions.</p> <p>Share – participating in Reef Authority initiatives encourages/motivates the audience to share their learning and experiences with others.</p> <p>Steward – participating in Reef Authority initiatives encourages/motivates the audience to take actions that enhance Reef resilience.</p>
Caveats and disclosures	<p>Survey response period was short (between 3.5 and 7 days) due to technical issues relating to the automation of surveys for 2023–24. The delay forced the distribution of surveys outside of the school term, directly impacting (minimising) the number of Reef Guardian School responses received. Additionally, some Reef Guardian Councils provided a singular response as a council rather than individual representatives from councils providing personal evaluations.</p>

Analysis

We assessed whether participants in Reef Education and Engagement programs were taking actions that support the Reef’s long-term protection across the CLASS criteria and found that the measure had been partially achieved. Four of the six Reef Education and Engagement programs achieved above the 85 per cent performance target across the CLASS criteria. These programs were: Eye on the Reef, High Standard Tourism Operator, Master Reef

Guide and Reef Guardian Council. The Reef Guardian School and Local Marine Advisory Committee programs did not achieve the performance criteria, as demonstrated in Table 10.

Collectively, Reef Education and Engagement programs achieved, on average, above the 85 per cent performance target for Care and Share metrics and marginally below the 85 per cent performance target for Learn, Act and Steward metrics.

Table 10: Impact of participation in Reef Education and Engagement programs

Program	My participation in Reef Authority initiatives and programs this year has inspired me to CARE more about the Great Barrier Reef.	My participation in programs or initiatives has increased my knowledge and curiosity to LEARN more about the Great Barrier Reef.	My annual participation in programs and initiatives has increased my level of motivation to ACT more environmentally and sustainably for the Great Barrier Reef.	After participation in the Reef Authority programs or initiatives, I want to SHARE my Great Barrier Reef knowledge and information with others.	Participating in the Reef Authority programs or initiatives has increased my level of Reef STEWARDSHIP. I take daily conservation actions both individually and in my community to protect and promote reef resilience.	Response rate
Eye on the Reef Program	90	83	90	90	90	17
High Standard Tourism Operators	92	69	92	85	85	7
Master Reef Guides	96	96	96	92	96	20
Reef Guardian Schools	60	65	57	61	57	6
LMACs	87	90	83	93	83	30
Reef Guardian Councils	90	90	86	95	86	62
Average	85.91	82.38	83.98	86.01	82.70	23.55

Reef Guardian Schools program

In 2023, the Reef Guardian Schools program celebrated 20 years of Reef education and stewardship. To mark this milestone year, the Reef Authority expanded the program nationally and internationally by launching the new Reef Guardian School online education portal. The portal allows schools to join the program, share achievements and access resources. By June 2024, 360 schools were registered, with 71 recording 1029 Care–Learn–Act–Share–Steward actions in 2023.

Key achievements of the Reef Guardian School program:

- 700 students from 28 Queensland schools participated in the 2023 Eco Challenge, addressing threats to the Great Barrier Reef.
- The REEFlection task, part of the virtual learning experiences, received 36 entries from Queensland, India and the UK, with submissions sharing stories of Reef stewardship.
- The Reef Authority produced three STEM teacher resources aligned to the Australian Curriculum.



The Reef Authority team announcing the international expansion of the Reef Guardian Schools program to celebrate the program's 20th anniversary



Newman Catholic College in Cairns is a proud Reef Guardian school. Students gain an understanding of the Reef's importance through marine science studies and hands-on activities such as seagrass rehabilitation projects, in-water surveys, and helping to rehabilitate coral reefs



A Reef Guardian School student participating in the Be-a-Marine-Scientist-for-a-Day program



The Reef Guardian Schools team sharing insights with ATSIMS students on a field trip to Orpheus Island Research Station

Reef Education

Education is key to fostering a future generation of stewards.

While the Great Barrier Reef Aquarium has temporarily closed its doors for transformation the Reef Education team has continued to deliver virtual learning experiences to audiences across Australia and the world through Zoom and webinar platforms.

These unique learning opportunities, which all link to the Australian Curriculum, allow participants to learn about the Great Barrier Reef in a fun, engaging and effective way.

During the year, the Reef Authority organised 96 virtual learning experiences that engaged more than 7400 participants from six Australian states and 17 countries. The focus of these experiences was on Reef stewardship through the pillars of Care, Learn, Act and Share.

Key achievements of the Reef Education team included:

- hosting eight Reef webinars, 12 Reef Guardian Council virtual Reef adventures and four webinars for the REEFlections task with more than 250 participants
- providing a recorded virtual learning experience developed for the Gifted Global Green program, contributing to a State Landcare Award for Butchers Creek Reef Guardian School
- presenting to the University of Arkansas study-abroad group on an introduction to the Great Barrier Reef as well as Marine Park management
- participating in a videoconferencing case study with a school in the UK, resulting in a published article
- partnering with James Cook University in May and June 2024 to deliver sessions to 70 First Nations students from 20 schools, as part of the Aboriginal and Torres Strait Islander Marine Science program, collating and entering citizen data from Eye on the Reef captured at 22 different locations.

In addition to providing virtual learning experiences, the Reef Education team also delivered in-person experiences.

- The team engaged with 13 edutourism groups, with 457 American students and faculty, and offered workshops on Marine Park management and marine life identification. The team also introduced Education First Tours high school students to the 'Be a Marine Biologist for a Day' program, which resulted in the delivery and facilitation of workshops, field trip data collation and input of data into the Eye on the Reef Rapid Monitoring dashboard.
- The Reef Education team delivered rigorous Reef education workshops, training and facilitation of RAPID data collection for the Eye on the Reef program to 21 master degree students from Miami University participating in the Earth Expeditions program. The Earth Expeditions program is Miami University's study-abroad postgraduate course that engages with grassroots conservation and sustainability initiatives making a difference in Africa, Asia, Australia and the Americas.

Reef Guardian Council program

Through the Reef Guardian Council program, local governments are delivering key management actions that address the threats facing the Reef and its heritage values. As key management partners, Reef Guardian Councils contribute to the long-term resilience of the Reef through the work they do outside of the Marine Park.

Between Bundaberg and Cooktown, there are 19 councils involved in the Reef Guardian Council program — covering an area of more than 300,000 square kilometres with more than one million people.

Each council undertakes various actions unique to its community that help to address key threats to the Reef. As a voluntary partnership renewed every three years, Reef Guardian Councils join a network of like-minded councils and key partners to harness the power and knowledge of the collective.

During 2023–24, the Reef Authority worked with Reef Guardian Councils to review and amend the program's terms of reference and memoranda of understanding for implementation in the new 2024–28 term.

The Reef Authority also attended three Reef Guardian Council Working Group meetings and two Executive Committee meetings, one of which included combined Working Group and Executive Committee field days to look at best practice catchment-management actions. These forums provided networking opportunities, enabling sharing of information to help build capacity in local governments to address key threats to the Reef. The June 2024 Executive Committee meeting was the inaugural meeting for the new 2024–28 program term and saw the re-election of Councillor Jeff Baines as the council-based Chair.

To build the councils' capacity to address the Reef's key threats through on-ground action in the catchment, the Reef Authority supported council officers in attending:

- and presenting at the Urban Stormwater and Erosion and Sediment Control Community of Practice Workshop
- TOPO's Erosion and Sediment Control (2) training
- the Local Government Association of Queensland Reef Councils Rescue Plan review workshop.

To further build capacity and share best practice, the Reef Authority also held lunchtime learning sessions on:

- an Erosion and Sediment Control program, presented by Sunshine Coast Council
- an Erosion and Sediment Control Toolkit, presented by Water by Design
- Microbiology for regional Queensland, presented by Planz
- a youth fishing education program, presented by Livingstone Shire Council.

The Reef Guardian Council program, Virtual Reef Adventures, delivered in partnership with the Reef Education team, beamed into more than 40 council library sessions across 10 local government areas to engage the catchment community in the wonder of the Great Barrier Reef and actions that can be taken to protect it.

All 19 Reef Guardian Councils have action plans in place, with 16 of the 19 being multi-year plans, and 10 in place from 2025 to 2028. Action plans outline the key projects and initiatives being undertaken to address the key threats to the Reef and align with the Reef 2050 Plan.

Reef Guardian Councils have begun delivering their Australian Government-funded Reef Guardian Council grants projects which align directly with the Reef 2050 Long-Term Sustainability Plan.



Reef Guardian Council members tour a major Gold Coast development site during the Urban Stormwater and Erosion and Sediment Control Community of Practice workshop



*Bangalee beach sign
© John Wyland*

Tourism

The delivery of services by tourism operators contracted under the \$15.1 million, two-year Tourism Reef Protection Initiative was completed on 30 June 2024. For the past 18 months, these operators have delivered Reef protection and conservation services throughout the Marine Park at 272 tourism sites with 109 high-value target reefs. This included a targeted Reef health response by the industry during a period of increased disturbance events in all areas of the Marine Park. The operators monitored priority areas for bleaching, cyclone and flooding impacts and contributed these results to the Eye on the Reef system. In addition to providing a wealth of valuable data, the initiative enabled the Reef Authority to direct resources to other priority areas.

The breadth of services delivered during the initiative included:

- a total of 3240 on-water days of Reef protection services
- 5353 visits to Reef Protection Service sites
- 19,557 Reef Health surveys
- 95,500 image analyses from 926 transect survey methods (used to study the distribution and abundance of organisms along a pathway)
- 2808 coral predator control days
- culling of 2046 crown-of-thorns starfish
- removal of 278,560 *Drupella* snail
- support for 295 Traditional Owners to visit their Sea Country on 152 days
- hosting 115 school education excursions for 1592 students for the 'Be a Marine Biologist for a Day' activity.

As part of the initiative, the Reef Authority supported tourism operators through on-site visits to upskill and train staff and conduct service delivery audits. This resulted in 130 tourism staff being trained and certified in the Eye on the Reef monitoring systems. Reef Authority staff also joined operators to conduct Reef health assessments at the most heavily impacted sites in the Reef's central and northern regions following post-Tropical cyclone Jasper and subsequent flooding.

A site stewardship framework has been developed by the Reef Authority to assist marine tourism operators to better understand their tourism sites and help them improve their environmental stewardship. Thus far, 26 tourism operators have delivered a detailed site stewardship plan, including a thorough ecological evaluation of the site and integration of Eye on the Reef survey information.

The Tourism Reef Protection Initiative has received a further \$5 million funding from the Australian Government, enabling stewardship of key sites to continue during 2024–25.

Eye on the Reef

The Reef Authority's Eye on the Reef monitoring and assessment program enables anyone who visits the Great Barrier Reef to contribute to its long-term protection by collecting valuable information about Reef health, marine animals and incidents. We use this information to understand the bigger picture and inform how we manage the Reef.

During the reporting period engagement, training and reporting for the Eye on the Reef program was delivered through the Tourism Reef Protection Initiative, Crown-of-thorns Starfish Control Program, Master Reef Guide program and the Field Management Operations section. Data engineering and Reef health reporting were delivered through the Science for Management section and Field Management Strategy section. In addition, a general tourism industry Eye on the Reef training event and a specific training event for James Cook University master level students was held.

The Eye on the Reef program uses a digital platform to support its core services, capturing and providing various forms of data and information. This platform was updated over 2023–24, retaining similar functionality while incorporating improved software. The Eye on the Reef platform continues to evolve, maintaining existing well-established Reef health reporting functions and looking for new and improved capabilities possible with the latest software.

Master Reef Guides

The Master Reef Guide program is a collaboration between the Reef Authority, Association of Marine Park Tourism Operators, and Tourism and Events Queensland. The program trains Reef guides to be the ‘best in class’, providing excellent experiences for visitors with the aim of promoting the universal values of the Reef and invoking emotional connections through educational activities and guided tours.

Currently, there are 123 Master Reef Guides located across the Great Barrier Reef Marine Park, from the Ribbon Reefs in the north, to Lady Elliot Island in the southern Great Barrier Reef.

In 2023–24, the Master Reef Guide program:

- trained the seventh cohort of Master Reef Guides
- facilitated the Site Stewardship Mega Masterclass
- delivered four online masterclasses
- effectively reached more than 148.9 million users through various social media platforms
- hosted a Tourism Leadership Forum for High Standard Tourism Operators.



The Master Reef Guide program operators, helping to inspire tourism guides to be the world’s leading reef guides and interpreters sharing the wonders of the Great Barrier Reef World Heritage Area

Corporate performance criterion 3.2: Reef Authority online communication tool usage (websites and social media)

Target	
(a) Websites	(a) Total: 383,800 engaged sessions
(b) Social media	(b) 3,500,000 reached
Result	
(a) Websites	(a) Total: 294,028 engaged sessions
(b) Social media	(b) 7,384,245 reached
Rationale (a) and (b)	
Our website and social media channels are key tools for sharing information on the management, health and resilience of the Reef. They support the Reef Authority’s communication, engagement and education needs. To ensure our audience remains engaged on our website, we will continue to produce high-quality content so the Reef Authority can maintain an average number of engaged sessions (the number of sessions that lasted longer than 10 seconds or had a conversion event or had two or more screen/page views).	
Data source (a) and (b)	
Google Analytics reports as well as custom analytics gathered by internal and external service providers for www.gbrmpa.gov.au , https://reefknowledgesystem.gbrmpa.gov.au , greatbarrierreefaquarium.au , www.reefed.edu.au and social media platforms, including LinkedIn, X (formerly Twitter), Facebook and Instagram.	

Methodology	<p>Analysing metrics on acquisition and engagement for each of the four tools: www.gbrmpa.gov.au, www.reefHQ.com.au, Reef Education portal, Reef Knowledge System website.</p> <p>Analysing number of engaged sessions, including average engagement time per session (the average length of time that the app was in the foreground or the website had focus in the browser) and total number of users (total reach for social media platforms [LinkedIn, X {formerly Twitter}, Facebook and Instagram]).</p>
Caveats and disclosures	<p>The 2023–24 website and social media results do not include data from the Great Barrier Reef Aquarium, which is currently closed.</p> <p>Website metrics were based on engaged sessions, unlike previous year’s data, which was derived from website users. An ‘engaged’ session is a:</p> <ul style="list-style-type: none"> • page view session that lasts 10 seconds or longer • session that triggers at least one conversion event • session that has two or more page views per session. <p>Website users include the total number of unique visitors to the site. This year, the Reef Authority corporate site achieved 590,000 website users, up 10 per cent from last year.</p> <p>Note: The engaged sessions target of 360,000 was set for the Reef Authority corporate site with limited baseline data and is higher than the 2022–23 financial year result of 257,000 engaged sessions. Despite not reaching the target figure of 360,000, both engaged sessions and the number of users increased by approximately 11 per cent in 2023–24. The target of 360,000 will be reviewed and updated for 2024–25.</p>

Analysis

Communications strategy

This criterion measures the effectiveness of our online communication channels – our websites as well as our social media presence. While our social media channels performed exceptionally well, the website target was not achieved due to a change in methodology.

2023–24 was the final year of our three-year communication strategy, which provided an overarching framework to ensure the Reef Authority’s communications are aligned, consistent and targeted. The strategy provided us guidance on activities, audiences, tools and channels used by the Reef Authority to educate about Reef health and its management. Communication activities are delivered to support the critical work of program areas and are complemented by a team of media, digital and marketing experts.

This year we further developed an integrated communications approach using the RACE

framework (reach, act, convert, engage), to focus our communication efforts and funnel our audience from awareness to engagement.

We have retained a strong presence across social media platforms, including Facebook, Instagram, YouTube, LinkedIn and X (Twitter). We will continue to refine this social media presence to increase our audience reach by creating content that is relevant to the platform, consistent, educational and engaging for our audiences.

Key activities in the final year included refining the new Reef Authority brand and updating the hero campaign ‘*See, Love, Protect the Reef*’ to focus on our people and our programs. Compliance communications continued to be a key priority, with activities (including advertising) designed to increase awareness of Marine Park zoning rules and encourage Reef users to be voluntarily compliant.

A significant effort goes into year-round communication about the health of the Reef, particularly during the summer months when

the Reef is most vulnerable to additional pressures such as cyclones and warming sea surface temperatures. This year again we continued sending weekly updates across all Reef Authority channels throughout the summer to ensure key stakeholders have the latest information about conditions on the Reef.

To expand our traditional media reach we developed more international media connections by attending the Australian Tourism Exchange’s media marketplace.

Our Communications Strategy 2021–24 is now complete, with review and analysis undertaken to inform our new Communications Strategy 2024–27.

Love the Reef hero campaign

We further refined our Love the Reef campaign in 2023–24 in response to market research. We identified that while awareness of the Reef Authority was high, understanding of our role was low and people were unclear about what climate actions they could personally take to protect the Reef. The Reef Authority adopted the tagline ‘*In great hands, ours and yours*’,

while keeping the call-to-action ‘*See the Reef. Love the Reef. Protect the Reef*’ the same. The campaign continued raising awareness about our people and our programs and inspiring advocacy for Reef protection.

We promoted the campaign through multi-channel marketing and engagement, including advertising on Facebook, Instagram, LinkedIn and YouTube, supported by magazine advertorials and event sponsorships such as the Cairns EcoFiesta, Gladstone EcoFest and St Lawrence Wetlands weekend. By 30 June 2024, more than:

- 1.7 million people watched the campaign videos on YouTube
- 1.8 million people were reached on Facebook
- 40,060 people visited the campaign website.

Market research, which concluded in June 2024, indicates that 10 per cent of Australians surveyed have seen or heard the tagline ‘*See the Reef. Love the Reef. Protect the Reef*’.

Corporate performance criterion 3.3(a): Number of Traditional Owner groups with formal partnerships in place

Target	2
Result	<i>Not achieved</i> 1
Rationale	Co-design formal partnerships to enable shared decision-making and governance.
Data source	Number of formal partnership agreements we have in place.
Methodology	We develop partnerships with Traditional Owner groups who have a Native Title consent determination or sea boundary agreements with neighbours. Formal partnerships are co-designed, with agreed strategic direction, governance arrangements, terms of reference and leadership.
Caveats and disclosures	Nil reported.

Analysis

The Reef Authority has only one Traditional Owner group with a formal partnership in place and thus has not achieved this performance measure.

Through the accredited Wuthathi TUMRA, the Reef Authority has partnered with Wuthathi Aboriginal Corporation and the Queensland Government Department of Environment, Science and Innovation in a pilot project to explore a new approach to co-management, in line with the Reef Authority's co-management principles. The Wuthathi Pilot is Traditional Owner-led and will take a staged approach over a two-year period. The aim is to co-design a model that is organic and can adapt to Wuthathi's Land and Sea aspirations, delivering on shared values, benefits and interests in Reef management actions and with a vision to manage Country holistically.

'Wuthathi Aboriginal Corporation operates through a place-based approach caring for Country, not as an obligation through tenure or grant funding but looking at the land and sea holistically from an Indigenous lens and having a sole land and sea management

plan where Indigenous Protected Areas and TUMRAs play a major part. With Wuthathi in the driver's seat, we can have a clear, developed strategy to meet our goals and aspirations, built on a strong foundation' — Keron Murray, Chairperson, Wuthathi Aboriginal Corporation.

This Wuthathi Pilot aligns with the Reef Authority's Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef, the Reef2050 Traditional Owner Implementation Plan and the principles that support both co-management and 'Closing the Gap' priority reforms, particularly Priority Reform 1 – Formal Partnerships with Shared Decision-making, and Priority Reform 2 – Supporting the Indigenous Community Controlled Sector.

Some of the Marine Park coastline currently includes TUMRAs but in future may also include Sea Country Values Mapping programs or other co-designed partnerships.

An internal audit of delivery against the Aboriginal and Torres Strait Islander Heritage Strategy scheduled for 2024–25 will help inform 'Closing the Gap' reporting as well as the Reef Authority Annual Report.



Wuthathi Aboriginal Corporation staff member surveying Land and Sea Country in Cape York

Corporate performance criterion 3.3(b): Percentage of Marine Park coastline covered by Traditional Owner agreements

Target	43 per cent
Result	Achieved 43 per cent
Rationale	Co-design formal partnerships to enable shared decision-making and governance.
Data source	Data based on number of agreements in place and their area of coverage against proportion of coastline, reported annually by the Reef Authority. Details are held in the Reef Authority’s Reef Management System for permissions.
Methodology	We develop partnerships with Traditional Owner groups who have a Native Title consent determination or Sea boundary agreements with neighbours. Formal partnerships are co-designed, with agreed strategic direction, governance arrangements, terms of reference and leadership. Some of the Marine Park coastline currently includes TUMRAs but in future may also include Sea Country Values Mapping programs or other agreements.
Caveats and disclosures	The Reef Authority aims to develop key performance indicators for the Aboriginal and Torres Strait Islander Heritage Strategy, which will inform ‘Closing the Gap’ reporting as well as the Reef Authority Annual Report. This will require a comprehensive data collection strategy that is scheduled for future development.

Analysis

Traditional Use of Marine Resources Agreements — TUMRAs — are community-based agreements, developed and led by saltwater Traditional Owners/Clan groups to manage their Sea Country estate. The agreements are made in partnership with the Reef Authority and Queensland Parks and Wildlife Service. They are unique partnership agreements that recognise and support Native Title rights, interests and responsibilities of Traditional Owners who hold an inherent spiritual connection to the Great Barrier Reef. They provide a robust legislative framework, built on a foundation of Traditional lore and customs. Cultural authority is a pillar in the development and implementation of TUMRAs.

The TUMRA section increased to 16 contracts with Great Barrier Reef Traditional Owner groups in the 2023–24 financial year. However, although the number of contracts held with Traditional Owner groups along

the Great Barrier Reef increased to 16, the percentage of coastline covered did not increase. This is because becoming an accredited TUMRA takes several years to achieve.

The 10 accredited TUMRAs that we currently maintain cover approximately 43 per cent of the Great Barrier Reef coastline. In addition, we support six Traditional Owner groups to undertake Sea Country Values Mapping activities, towards the development of a TUMRA. These activities include Traditional Owners documenting culturally significant sites, songlines, storylines, animals, plants and more, across the Great Barrier Reef.

The list of 10 accredited TUMRAs and a map of their coverage area (43 per cent) is available in Figure 13.

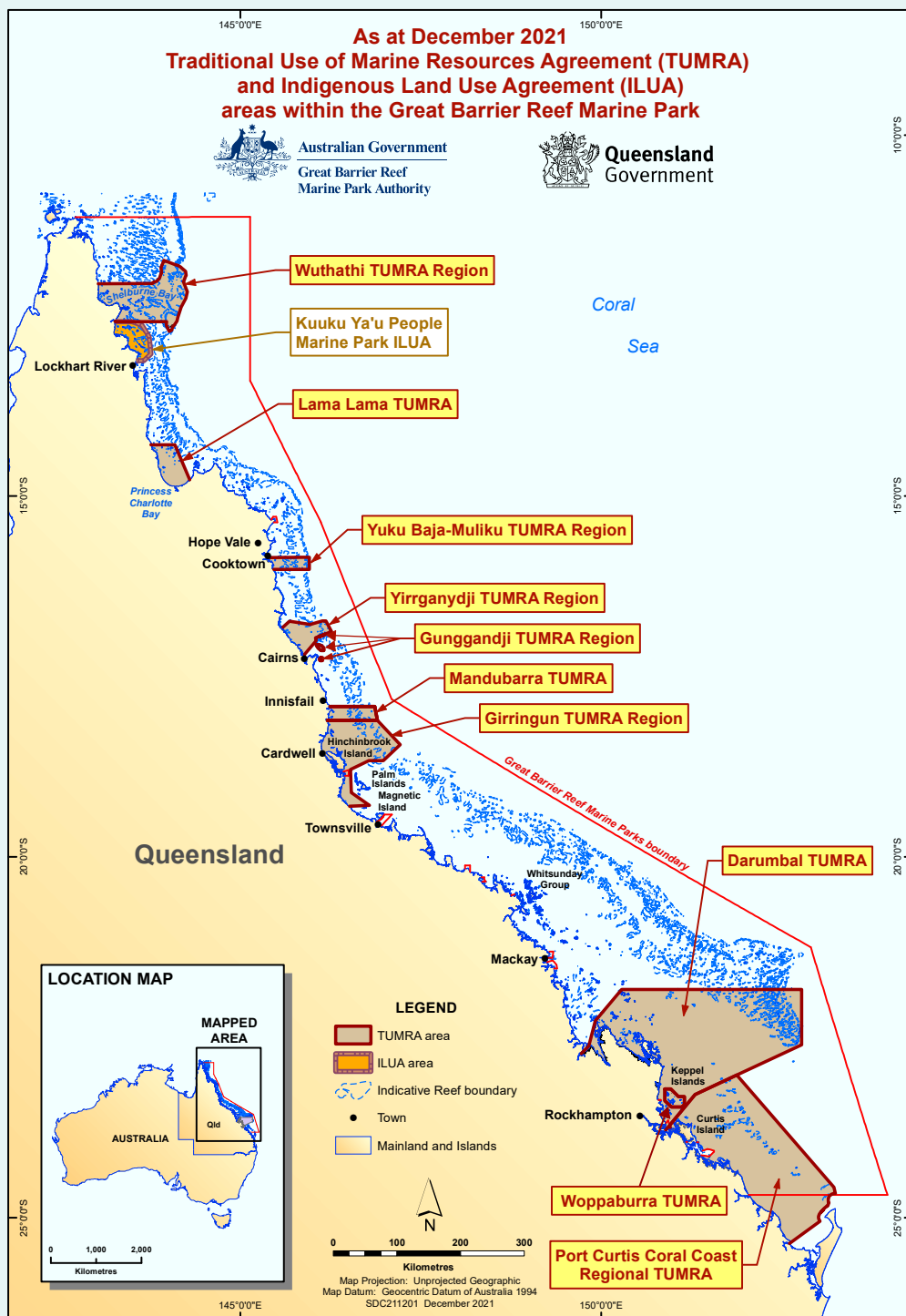


Figure 13: Map of Traditional Use of Marine Resources Agreement and Indigenous Land Use Agreement areas within the Great Barrier Reef Marine Park

The Reef Authority continues to partner with Reef Traditional Owners and to deliver on the Aboriginal and Torres Strait Islander Heritage Strategy (Heritage Strategy), Co-management Principles Policy, and the Reef 2050 Traditional Owner Implementation Plan.

Case study 3

Rapa Nui cultural exchange

In late June 2024, the Reef Authority's TUMRA Director travelled to Rapa Nui, Chile, with two Yuwibara Traditional Owners as part of a First Nations cooperation project sponsored by the Department of Foreign Affairs and Trade (DFAT) Office of First Nations. The project aimed to foster connections between Indigenous communities around the world, to share experiences and knowledge on marine protected area management. It also contributed to the delivery of two Innovate Reconciliation Action Plan (RAP) actions and aligned with the Reef 2050 Traditional Owner Implementation Plan action to *elevate the voice of Traditional Owners*.

The visit was timely, as it coincided with local Indigenous consultations on formation of the first management plan for the newly established Rapa Nui Multiple Use Marine Coastal Protected Area. This coastal protected area is one of the largest in the world, but it has comparatively limited financial support for implementation.

The visit was highly successful and helped enhance the Reef Authority's standing as a world leader in marine protected area management. It also helped deepen relations with practitioners in Chile as well as with DFAT.



The TUMRA Director travelled to Rapa Nui, Chile, with Yuwibara Traditional Owners as part of a First Nations cooperation project sponsored by the DFAT Office of First Nations

Case study 4

Woppaburra TUMRA

The first offshore agreement of its kind, the Woppaburra people's TUMRA covers the Keppel Islands and surrounding Sea Country. Through these community-based agreements the Woppaburra people have continued to develop and implement important Sea Country management initiatives in partnership with Queensland Parks and Wildlife Services and the Reef Authority. As a result of the TUMRA program, the Woppaburra people also partner in substantial research with AIMS, CSIRO and several universities.

The seven-year TUMRA implementation contract provides the Woppaburra people with stability and confidence to expand their Land and Sea Country aspirations and operations. The Woppaburra TUMRA Aboriginal Corporation has secured additional funding to establish an Indigenous Land and Sea Ranger Program, lead a seagrass mapping project, and engage with the Reef Authority on developing the Southern Plan of Management. The TUMRA now employs eight full-time staff members, including five rangers, compared to one full-time staff member in 2021.

This rapid expansion and past work has resulted in Woppaburra TUMRA Aboriginal Corporation recently winning the 2023–24 Queensland Landcare's First Nations Landcare Collaboration Award. The work has also enabled Woppaburra Traditional Owners to enhance their Country's health and, in turn, their own health and wellbeing.

Objective 4: Supporting a high-performing organisation

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

Our work towards achieving Objective 4 included:

- improving our employee engagement score
- maintaining or reducing the percentage variance in the Reef Authority’s budget
- implementing strategies to minimise the Reef Authority’s direct and indirect greenhouse gas emissions.

Table 11: Summary of performance results against Objective 4

Performance criteria	Target	Result		Strategic priorities supporting the criteria
Criterion 4.1 Improvement in our employee engagement score.	71%	72%	Achieved	Priority 4.1 Modernise key activities with digital solutions. Priority 4.3 Support our people.
Criterion 4.2 Percentage variance of the Reef Authority budget.	Less than (<) 5%	4.85%	Achieved	
Criterion 4.3 Minimise Reef Authority direct and indirect greenhouse gas emissions.	New measure No data for 2023–24	Scope 1: emissions reduced from 2022–23. Scope 2: emissions maintained at Net Zero. Scope 3: methods for tracking Scope 3 emissions have been developed and will be improved annually. Scope 3: emissions reporting has increased. The Scope 3 emissions figure has increased from 2022–23 due to increased reporting and new Scope 3 data being included in 2023–24.	Achieved	Priority 4.2 Implement the Reef Authority’s Sustainability Strategy.

Corporate performance criterion 4.1: Improvement in our employee engagement score

Target	Maintain or increase (71 per cent in 2022–23)
Result	Achieved 72 per cent
Rationale	Employee engagement is the extent to which employees are motivated, inspired and enabled to improve the Reef Authority’s outcomes.
Data source	Data collected through the <u>annual Australian Public Service (APS) Employee Census</u> .
Methodology	<p>The APS Employee Census is administered annually and collects confidential information about employees’ attitudes and opinions on important issues in the workplace. The survey is managed by the Australian Public Service Commission and provides insight into employees’ views about the APS, their agency and their workplace.</p> <p>The Employee Engagement Index measures the extent to which employees are motivated, inspired and enabled to improve their organisation’s outcomes. The questions specific to the Reef Authority evaluated employees’ overall job satisfaction, personal attachment to the Reef Authority and motivation to go above and beyond. The Reef Authority’s results were 72 per cent in 2023–24, 71 per cent in 2022–23, 72 per cent in 2021–22 and 75 per cent in 2020–21.</p>
Caveats and disclosures	Nil reported.

Analysis

The Reef Authority received a higher Employee Engagement Index score captured in the APS Employee Census survey and thereby achieved this performance measure.

The Reef Authority developed an Employee Census Action Plan in response to the 2022–23 APS census result with the aim of improving employee engagement. The plan focused on five target areas:

- 1. **Governance and stewardship** — ensuring staff has an increased understanding of governance and stewardship, including the role of various decision-making groups within the Reef Authority.
- 2. **Communication connection** — ensuring staff members feel better connected with their colleagues.

3. **Culture alignment** — ensuring staff members’ values are aligned with the Reef Authority’s culture and consistently reflected in their behaviour.

4. **Enabling innovation** — encouraging and demonstrating innovative practices across the Reef Authority.

5. **Connection to purpose** — ensuring staff members feel connected to the purpose of the Reef Authority.

The Reef Authority proactively focused on the target areas in 2023–24, which is reflected in the improvement in the employee engagement score. The Reef Authority’s result for 2024 was 72 per cent, an increase on 71 per cent in 2022–23.

Case study 5

Reconciliation action

As a commitment to honouring and supporting First Nations peoples in all aspects of our work, the Reef Authority launched the Innovate RAP during National Reconciliation Week in May 2024. This plan aligns with Reconciliation Australia's Five Dimensions of Reconciliation framework, including race relations, equality and equity, institutional integrity, historical acceptance, and unity. The plan aims to enhance our cultural capability and contribute meaningfully to reconciliation within the organisation and with First Nations communities. It includes key initiatives such as developing an Indigenous employment strategy and an Indigenous procurement strategy, ensuring we embed new and innovative approaches while also building on the successes of our Reflect RAP from 2018.

Case study 6

Naming the Stanley Place offices

After relocation of the Reef Authority head office in Townsville to 235 Stanley Place, the team wanted to reflect across the interiors fit-out the deep connection Traditional Owners have with our Land and Sea Country. Our TUMRA team worked collaboratively and in a culturally appropriate way to engage with each of the current 10 TUMRA (Traditional Use of Marine Resources Agreement) groups and gauge their enthusiasm to have a Stanley Place meeting room named after their group. Each of the 10 groups gave their collective and considered input and then provided informed and prior consent to the naming of the rooms. The team then engaged with each group to compile a QR-enabled information package on each TUMRA group. This initiative will help promote staff and stakeholder understanding of Indigenous heritage values.

Corporate performance criterion 4.2: Percentage variance of the Reef Authority budget

Target	Less than 5 per cent
Result	Achieved 4.85%
Rationale	Monitoring budget performance drives service delivery outcomes.
Data source	Data collected from the Reef Authority's internal financial management system.
Methodology	<p>Budget variances are the quantified differences between budgeted and actual figures for each cost centre or project. We conduct a monthly budget analysis to identify the reason for potential budget variances.</p> <p>This work is supported by CiAnywhere, which enables defined project ledgers and helps us understand the cost of each project or function.</p>
Caveats and disclosures	Nil reported.

Analysis

The Reef Authority achieved this performance measure by attaining a less than 5 per cent variance of the Reef Authority budget. The Reef Authority's expenditure against budget (considering additional income received from the Reef Trust and expenditure resulting from program delivery funded in the previous year) was 4.85 per cent variance from the total budget.

The Reef Authority finance section implements a rigorous budgetary performance monitoring, including working with cost centre leads across the agency to ensure accounting is accurate and up-to-date. This has been an effective process, which provides transparency and assurance to our executive team and Marine Park Authority Board and Audit Committee.

Corporate performance criterion 4.3: Minimise Reef Authority direct and indirect greenhouse gas emissions

Target	Meet emissions target set in the Reef Authority’s Sustainability Strategy
Result	Achieved Scope 1: emissions reduced from 2022–23. Scope 2: emissions maintained at Net Zero. Scope 3: methods for tracking Scope 3 emissions have been developed and will be improved annually. Scope 3: emissions reporting has increased. The Scope 3 emissions figure has increased from 2022–23 due to increased reporting and new Scope 3 data being included in 2023–24.
Rationale	The Reef Authority’s Sustainability Strategy sets new targets, with enabling initiatives that move us towards net zero emissions in our operations by 2030 (for Scope 1 [Direct] and Scope 2 [Indirect owned] emissions). We will also develop a plan for net zero for Scope 3 (Indirect not owned) emissions.
Data source	Annual emissions data calculations.
Methodology	<p>The Reef Authority released its <i>Sustainability Strategy 2024–27</i>, which specifically outlines our roadmap to net zero by 2030. This includes targeted actions to reduce emissions and the results outlined have been calculated in line with the Strategy objectives and changes to Departmental guidelines.</p> <p>The National Greenhouse Accounts (NGA) Factors provided by the Australian Government Department of Climate Change, Energy, the Environment and Water are used to estimate greenhouse gas emissions for Scope 1 emissions (direct emissions occurring from on-site burning of fuels) and Scope 2 emissions (indirect emissions from the generation of purchased electricity).</p> <p>To calculate Scope 3 emissions (all other indirect emissions occurring upstream and downstream in the value chain of the entity) emissions factors from either NGA or other nationally recognised methods will be used to assess greenhouse gas emissions. Any alternative method suggested by the Department will be adopted once guidance becomes available.</p>
Caveats and disclosures	<p>Mandatory reporting to the Department of Finance includes Scope 1, 2 and limited aspects of Scope 3.</p> <p>A new measure was set in the current financial year, which we will use to track trends in the future.</p>

Analysis

As part of the APS Net Zero 2030 policy, the Reef Authority’s greenhouse gas emissions reporting has been developed with methodology that is consistent with the whole-of-government approach. Within this approach our data demonstrates a declining trend in Scope 1, while we have maintained net zero in Scope 2 (purchase of renewable electricity). A new measure for Scope 3

reporting has been used in the 2023–24 year that depicts a declining trend. Reporting data is outlined in Appendix E of this annual report.

The Reef Authority’s Sustainability Strategy sets new targets, with enabling initiatives that move us towards net zero emissions in our operations by 2030 (for Scope 1 [Direct] and Scope 2 [Indirect owned] emissions). We will also develop a plan for net zero for Scope 3 (Indirect not owned) emissions.

This includes the following steps:

Scope 1

- We have taken active steps to reduce the amount of petrol and diesel purchased for road vehicles.
- We will be transitioning from fossil fuel-based road vehicles to electric vehicles.
- We will purchase Australian Carbon Credit Units (ACCUs) equivalent to the emissions resulting from marine fuel used for Reef Joint Field Management Program for the 2023–24 year, resulting in a reduction in net emissions for Scope 1.

Scope 2

- We maintained our emission levels at net zero. All our electricity use is net zero through the purchase of GreenPower.

Scope 3

- The marine services suppliers for the Crown-of-thorns Starfish Control Program are required to be net zero within a year of operation. This provides us the mechanism to significantly reduce emissions from this program in 2024–25.
- Our transition to zero emissions corporate uniforms (for polo and corporate shirts) has reduced emissions for uniforms.
- We are targeting other Scope 3 emissions by reducing the use of stationery and other products.

Case study 7

Transitioning our light passenger fleet to fully electric vehicles

Environmental sustainability is a critical element that underpins our management of the Great Barrier Reef Marine Park. Our vision is a healthy Great Barrier Reef for future generations. The purpose of the Reef Authority is to provide protection and facilitate the long-term ecologically sustainable use of the Great Barrier Reef and, in doing so, we are committed to sustainability in the delivery of Reef Authority services.

One of our key achievements has been transitioning 100 per cent of our light passenger fleet vehicles to fully electric vehicles, to minimise use of petrol and diesel that comes from fossil fuels. We will look to transition to low-emission options when these become available for our field operations four-wheel drive vehicles. We continue to assess available technologies to transition our marine fleet and aerial surveillance to renewable marine fuels. However, this remains our hardest to abate emission source. We will work with our partners to embrace efficiencies and technologies that lower our marine fleet emissions and help decarbonise the Australian shipping and marine vessels sectors. The Reef Authority will continue

to explore the application of technologies to enhance its capability for land, sea and air-based operations to ensure protection and sustainable use of the Great Barrier Reef. This includes trialling and continuing to implement the use of drones to improve the effectiveness, efficiency and safety of field operations. As new fit-for-purpose technologies become available and partnerships are fostered that allow shared capability, the need to use fossil fuels may be reduced. We will consider our emissions when deciding on the need to travel and selecting our business travel providers. We have established an electric vehicle charging infrastructure plan to ensure our fleet is well equipped in the transition to electrified road transport.



A key sustainability achievement: our full light passenger fleet is now electric

PART 4

MANAGEMENT AND ACCOUNTABILITY



Governance framework

The Reef Authority’s governance framework in the 2023–24 reporting period enabled implementation of the legislative requirements of the *Great Barrier Reef Marine Park Act 1975* (Marine Park Act), the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the *Public Service Act 1999* (Public Service Act).

The Reef Authority’s *Corporate Plan 2023–24* outlines the agency’s purpose, activities, performance criteria and other information, as required under the PGPA Act. It is supported by an annual operating plan that sets out detailed actions to achieve the Reef Authority’s goals. The *Service Charter 2020–24* outlines the Reef Authority’s goals, aims and commitments to its customers. Figure 14 demonstrates how the Reef Authority’s legislation is supported through this planning.

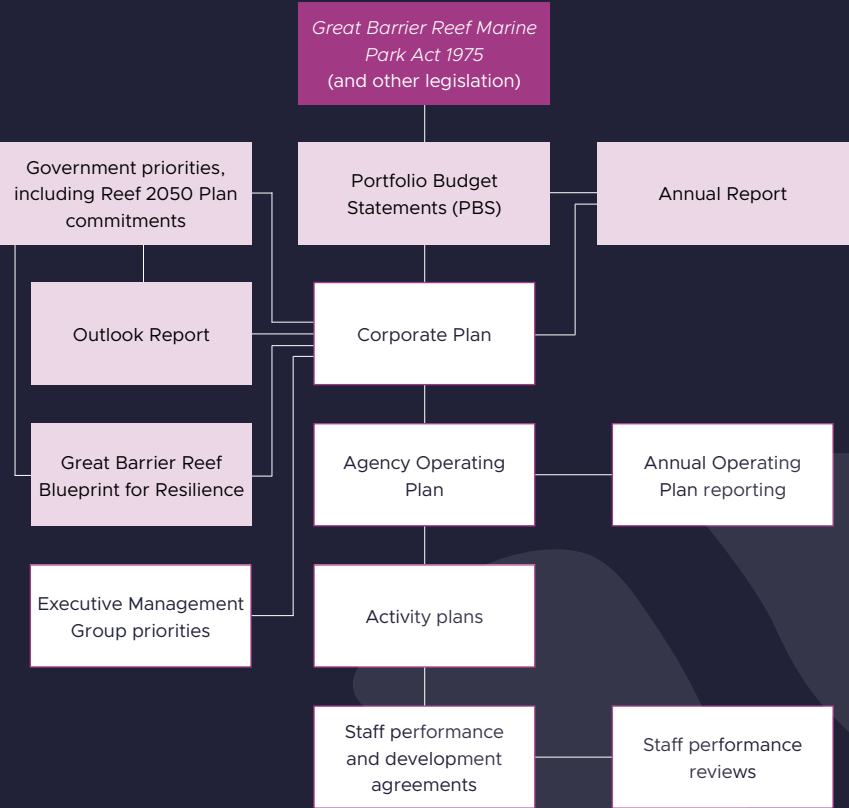


Figure 14: The Reef Authority’s corporate and operational planning scheme

The Marine Park Authority Board

As per the Marine Park Act, the Marine Park Authority Board (the Board) comprises a part-time chairperson, the Chief Executive Officer (CEO) and five part-time members.

The Board meets formally six times per calendar year and has a dedicated governance secretariat provided by the Reef Authority. The Board is responsible for the long-term protection and conservation of the environment, biodiversity and heritage values of the Marine Park. This includes responsibility for:

- developing plans and policies to allow for a range of ecologically sustainable uses
- providing advice to the Minister on the care and development of the Marine Park
- assisting Australia in meeting its international obligations in relation to the World Heritage Convention.

The Board sets the strategic direction for the Reef Authority and makes determinations on programs, policies and legislative matters. The Board may delegate its powers to enable agency staff to make decisions. Responsibility for day-to-day matters (including delegated permit and development application decisions) rests with the CEO and senior management. The Board does not make decisions on how the Reef Authority spends its budget. The Reef Authority's budget and expenditure is the responsibility of the CEO as the accountable authority.



The current Marine Park Authority Board.

Top row L–R: Ms Elissa Keenan, Mr Jamie Merrick, Dr Ian Poiner, Prof Emma Johnston AO

Bottom row L–R: Mr Josh Thomas, Ms Robbie Sefton AM, Mr Duane Fraser

Board membership 2023–24

Chairperson: Dr Ian Poiner

Dr Ian Poiner has significant experience in strategic development. Previously, he was the CEO of Australian Institute of Marine Science (AIMS) and a research scientist at CSIRO. His science background includes research into tropical marine systems, especially understanding how marine systems are influenced by human activities. The enduring focus of his research and leadership is fostering end-user uptake of science outputs to support policy, natural resource management, First Nations peoples and sustainable development.

Dr Poiner has extensive experience as chair or director on company, incorporated and non-incorporated joint ventures and Cooperative Research Centre boards. He has been a member of the International Scientific Steering Committee of the Census of Marine Life since 2002 and chaired the committee from 2007 to 2013. Dr Poiner has worked widely with industry on projects spanning the fishing and offshore oil and gas industries and the port sector. He also has experience working with Aboriginal and Torres Strait Islander communities in Australia and the Motu communities in Papua New Guinea.

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

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

Chief Executive Officer: Mr Josh Thomas

Mr Josh Thomas has more than 20 years of experience in the public and private sector in Australia and overseas, shaping and leading environmental policy and programs for the Reef and in terrestrial natural resource management. He has held senior roles in the public sector across the environment, agriculture and finance portfolios as well as in federal ministerial offices.

Mr Thomas has a strong track record of working on matters affecting Australia's World Heritage Areas and major environmental programs such as the Biodiversity Fund and Caring for our Country. His policy experience in the marine environment extends across the Reef and its catchments, migratory and endangered species, whaling, marine parks and Antarctica. He is committed to enhancing Australia's natural environment and has been a strong advocate for incorporating both contemporary science and Indigenous Traditional Knowledge into environmental management.

Mr Thomas participates in several APS leadership groups and is a member of the Environment Institute of Australia and New Zealand. He is a graduate of the Australian Institute of Company Directors and holds two bachelor degrees in science and arts (honours). He also holds a Master of International Affairs from the Australian National University and a Master of Business Administration from the Australian Graduate School of Management (UNSW).

Mr Thomas was reappointed as CEO of the Reef Authority in December 2023 for a term of five years.

Member: Professor Emma Johnston AO FAA FTSE

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

Professor Johnston has led major research projects for industry, government, the Australian Research Council and the Australian Antarctic Science Program. She has published more than 200 peer-reviewed articles and supervised 30 successful PhD graduates. She is an elected Fellow of the Australian

Academy of Science, the Australian Academy of Technology and Engineering, and the Royal Society of New South Wales.

Professor Johnston's awards include the Australian Academy of Science's inaugural Nancy Millis Medal, the Royal Society of New South Wales Clark Medal and the Eureka prize for Science Communication. In 2018, she was made an Officer of the Order of Australia for 'distinguished service to higher education, particularly to marine ecology and ecotoxicology, as an academic, researcher and administrator, and to scientific institutes'. She was a Chief Author of the *Australian State of Environment 2021* report.

She was reappointed as a member of the Marine Park Authority Board on 5 May 2021 for a second five-year term.

Member: Mr Duane Fraser

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

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

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

Member: Ms Elissa Keenan

Ms Elissa Keenan is a passionate advocate for marine, environmental and wildlife conservation. She also has a strong commitment to the tourism industry, having worked extensively in this sector during her career. As CEO of Ecotourism Australia, she supports more than 1800 Australian certified tourism operators who are committed to ensuring all-round sustainability.

Ms Keenan is a non-executive Director of Reef Check Australia and was previously a corporate executive board member of Women in Aviation International (Australia). She has vast executive experience working with tourism, aviation, government and peak body organisations — including Queensland Airports, Airservices Australia, Virgin Australia, the Real Estate Institute of Queensland, and Surf Life Saving where she was awarded an International Citation of Merit by the International Lifesaving Federation.

Ms Keenan is a graduate of the Australian Institute of Company Directors and holds an MBA from Southern Cross University, a Master of Business (Communication) and Bachelor of Business (Public Relations) from the Queensland University of Technology. She also holds a Professional Certificate in Sustainable Tourism from the Global Sustainable Tourism Council. Currently, she is a judge in the international Green Destinations Top 100 Stories awards. Previously she has been a member of the Australian Tourism Awards Judging Panel and Chair of the Queensland Tourism Awards Judging Panel.

Ms Keenan was appointed as a part-time member of the Marine Park Authority Board for five years starting 7 February 2024.

Member: Ms Robbie Sefton AM

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

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

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

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

Member: Mr Jamie Merrick

Mr Jamie Merrick is currently the Director-General of the Queensland Department of Environment, Science and Innovation. The Department is responsible for environmental and heritage policy and programs, national parks, environmental regulation, science and innovation.

Mr Merrick was previously the Director-General of the Department of Science, Information Technology and Innovation. In this role he led the Queensland Government's Advance Queensland innovation agenda, drove cross-government digital economy and information and communication technology initiatives, implemented customer-focused citizen services and delivered scientific, ICT infrastructure, finance and human resource services to government departments.

Mr Merrick previously also held other senior positions within the Queensland Government, including Deputy Director of Department of the Premier and Cabinet, and the Department of State Development, Infrastructure and Planning respectively.

Originally from the UK, Mr Merrick held senior economic development roles with the East of England Development Agency. He also worked for the UK Government Department of Business Innovation and Skills, and in the ICT sector.

He holds a Master of Science from the University of Liverpool and studied for his PhD at Hughes Hall, University of Cambridge.

Mr Merrick was appointed as a part-time member and the Queensland Government representative to the Marine Park Authority Board effective 16 October 2023 for a five-year term.

**Member: Ms Wendy Morris
(term concluded 6 February 2024)**

Ms Wendy Morris developed a passion for the Reef while sailing and exploring the far northern reefs off Port Douglas in 1974.

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

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

Ms Morris concluded her five-year term as a part-time member of the Marine Park Authority Board on 6 February 2024.

Member: Mr Mark Cridland
(term concluded 6 July 2023)

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

Mr Cridland's previous roles include Associate Director-General of the Cabinet Office in the Queensland Department of Premier and Cabinet, where he was responsible for

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

Mr Cridland's appointment as a part-time member of the Marine Park Authority Board concluded on 6 July 2023.

Board meeting schedule

Table 12: Schedule of attendance at Marine Park Authority Board meetings in current reporting period

Meeting	Date	Location	Attendance
MPA 280	23 Aug 2023	Virtual	Present Ian Poiner Josh Thomas Duane Fraser Emma Johnston AO Robbie Sefton AM Wendy Morris Apologies Nil
MPA 281	17 and 18 Oct 2023	Gladstone	Present Ian Poiner Josh Thomas Duane Fraser Emma Johnston AO Robbie Sefton AM Wendy Morris Apologies Nil
MPA 282	5 and 6 Dec 2023	Townsville	Present Ian Poiner Josh Thomas Duane Fraser Emma Johnston AO Jamie Merrick Robbie Sefton AM Wendy Morris Apologies Nil

Meeting	Date	Location	Attendance
MPA 283	5 and 6 Mar 2024	Cairns	Present Ian Poiner Josh Thomas Duane Fraser Elissa Keenan Emma Johnston AO Jamie Merrick Robbie Sefton AM Apologies Nil
MPA 284	2 May 2024	Virtual	Present Ian Poiner Josh Thomas Duane Fraser Elissa Keenan Emma Johnston AO Jamie Merrick Robbie Sefton AM Apologies Nil
MPA 285	19 and 20 Jun 2024	Townsville	Present Ian Poiner Josh Thomas Duane Fraser Elissa Keenan Jamie Merrick Robbie Sefton AM Apologies Emma Johnston AO

Advisory committees

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

- legislative, policy and guideline review and development, directly related to the management of the Marine Park

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

Reef Advisory Committees are not decision-making bodies and the advice and recommendations they provide to the Board are non-binding. Each Reef Advisory Committee operates in accordance with the program's charter of operation and terms of reference. Membership details for

these committees are available on the Reef Authority's website. Appointments to both committees are based on competency, considering members' experience, knowledge, skills, relationships and networks with Reef Traditional Owners, Reef tourism industry and relevant groups and sectors.

Indigenous Reef Advisory Committee

The Indigenous Reef Advisory Committee (IRAC) held two formal meetings during 2023–24, in person in August 2023 and virtually in February 2024. The IRAC provided advice on matters relating to Marine Park management. It also provided advice on the actions the Reef Authority could take to assist Aboriginal and Torres Strait Islander peoples in keeping their heritage strong, safe and healthy and contribute towards Aboriginal and Torres Strait Islander aspirations for Sea Country and future heritage management. Additionally, the IRAC discussed ways to facilitate partnerships, enhance engagement with industry sectors, including tourism, and build the capacity of Traditional Owners.

Tourism Reef Advisory Committee

During 2023–24, the Tourism Reef Advisory Committee held two formal meetings, in person in August 2023 and virtually in February 2024. The committee provided advice on the development and implementation of strategies, management policies, plans and guidelines to ensure ecologically sustainable tourism within the Marine Park. The committee considered global tourism management actions and how they may be applied to the management of the Marine Park.

Local Marine Advisory Committees

The 11 LMACs, comprised of 156 members and 64 management partners, are located along the coast of the Marine Park and contribute their local knowledge and advice to Reef Authority management. In 2023–24, the LMACs met four times and provided

advice on key priorities, including the Crown-of-thorns Starfish Control Program, Fish Aggregation Device policy and Reef health science public engagement. They also gained further knowledge of the TUMRA program and the Blueprint for Resilience to share with their broad community networks. The LMACs discussed matters such as water quality, marine debris, restoration, recreational fishing and coral harvesting that are important to local Reef-dependent communities.

The LMACs received presentations on:

- the Reef Clean project update
- summer Reef health
- Reef Restoration and Adaptation Program Partnerships for scaling up projects
- tourism site stewardship
- inshore Reef mapping – phase 2
- the Reef 2050 Water Quality Improvement Plan review.

In October 2023, a Chairs meeting was held with two representatives from each LMAC and Reef Authority staff. The meeting provided an opportunity for the Reef Authority to share key Reef management priorities and programs and hear directly from the Chairs about regional priorities relevant to Marine Park management. The meeting was also a networking opportunity.



A Local Marine Advisory Council meeting to discuss Plans of Management

Risk management

During 2023–24, the Reef Authority focused on enhancing its risk-management culture and capability to ensure its decisions are risk-informed. The Reef Authority has a well-documented risk-management framework in place. During the financial year, the Reef Authority consolidated its strategic risks for clarity and simplicity while retaining their key considerations. The Reef Authority continues to improve its approach to risk management and embedding of risk-management principles and practices consistently throughout its operations.

Audit and Risk Management Committee

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

operation, reflecting requirements of the PGPA Act and regulations, which members are expected to understand and observe. Members are also expected to:

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

The Audit and Risk Management Committee’s Charter of Operation is available at: <https://hdl.handle.net/11017/4063>.

Membership in 2023–24

The Audit and Risk Management Committee met four times during 2023–24.

Meeting schedule

ARMC 100: 4 September 2023 (Virtual)

ARMC 101: 14 November 2023 (Virtual and Townsville)

ARMC 102: 7 March 2024 (Virtual)

ARMC 103: 30 May 2024 (Virtual)

Table 13: Meeting attendance and remuneration of Audit and Risk Management Committee

Member name	Role	Number of meetings attended	Tenure	Total annual remuneration (GST inc.)
Matt Cahill	Chair	4/4	8 May 2023 to 7 May 2026	\$24,200
Anita Macartney	Member	4/4	1 Jul 2023 to 30 Jun 2026	\$9,500
Scott Brown	Member	4/4	1 Jul 2023 to 30 Jun 2026	\$9,500
Basil Ahyick	Member	3/3	1 Apr 2021 to 31 Mar 2024	\$0
Peter Bell	Member	1/2	5 Mar 2020 to 4 Mar 2024	\$2,375

Chair: Mr Matt Cahill

Mr Matt Cahill is a former deputy secretary with more than 20 years’ experience as a senior executive in multiple Commonwealth Public Service portfolios. Mr Cahill currently consults across several departments and has

skills in developing public sector leaders, driving good outcomes in governance and decision-making and providing expert advice. He is a professionally trained auditor and a qualified company director with substantial committee leadership and audit experience.

Mr Cahill's experience as a corporate deputy secretary, CEO, chief information officer and financial services Senior Executive Service (SES) officer has given him deep knowledge of the issues, control frameworks and risk-management approaches for an organisation. He commenced his position as Chair of the Audit and Risk Management Committee on 8 May 2023.

Member: Ms Anita Macartney

Ms Anita Macartney brings her extensive expertise in risk management, safety, governance and strategic planning to her role on the Audit and Risk Management Committee. Ms Macartney holds a Master of OHSE Management and a Bachelor of Criminology. She is a recognised Chartered OHS Professional, Certified Risk Manager, Fellow of the Governance Institute of Australia and graduate of the Australian Institute of Company Directors. Ms Macartney is the Director and Principal Consultant at Mactown Consulting, where she champions the development and implementation of best practices in governance and risk management. Her career includes notable senior roles such as Director of Governance and Risk at ARPANSA, Risk and Strategy Manager at Jetstar Airways, and Manager of Earth Resources at WorkSafe Victoria. Ms Macartney commenced her position as independent member of the Audit and Risk Management Committee on 1 July 2023.

Member: Mr Scott Brown

Mr Scott Brown is a Fellow of the Institute of Chartered Accountants in Australia and has a Bachelor of Commerce degree from UNSW. He has more than 17 years of Commonwealth Government experience in various senior finance roles. Mr Brown has held Chief Finance Officer positions in both large and small government agencies, with overall responsibility for the financial management obligations and reporting for those organisations. He has a very good understanding of all aspects of public sector resource management, governance and accountability frameworks. Mr Brown currently consults for several government agencies on

public sector financial issues and presents financial management training to accounting professionals. He commenced his position as independent member of the Audit and Risk Management Committee on 1 July 2023.

Member: Mr Basil Ahyick

Mr Basil Ahyick joined AIMS in January 2016 as the Chief Finance Officer and Corporate Services Manager responsible for finance, human resources, ICT, business development, legal services, project management and information services.

During this time, he led the organisation's leadership and culture program and coordinated its strategic direction and financial planning. He also spent six months in 2023 as the Acting CEO of AIMS.

Mr Ahyick has a strong and varied industry background spanning 30 years, including 17 years with BHP Billiton. He has a Bachelor of Business (Accounting), is recognised as a Fellow Certified Practicing Accountant and is a Graduate of the Australian Institute of Company Directors. He also attended Harvard Business School's Driving Corporate Performance program where he spent time honing skills in strategy execution and leading a strong culture. Mr Ahyick's term as member concluded on 31 March 2024.

Member: Mr Peter Bell

Mr Peter Bell is a Fellow of the Association of Certified Practicing Accountants and has more than 30 years of experience in internal audit, external performance audit and risk management. Across his extensive career, Mr Bell was a senior public servant in the Australian Government for the Australian National Audit Office and Australian Broadcasting Corporation. He also held senior roles in the profession as a partner in Ernst and Young for 12 years and as Managing Director of Protiviti for six years. Mr Bell has worked extensively with non-corporate and corporate accountable authorities. His current audit committee appointments include Queensland South Native Title Services and AIMS. Mr Bell's term as member concluded on 4 March 2024.

Internal audits

The Reef Authority's risk-based internal audit program is focused on providing assurance on the internal control environment and is governed by an annual Strategic Internal Audit Plan. During 2023–24, four internal audits were undertaken in accordance with the Strategic Internal Audit Plan, including:

- contract management
- Eye on the Reef platform
- maritime incident management and response
- permit deeds and bonds.

External scrutiny

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

Ethical standards

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

Fraud and corruption control

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

The Reef Authority has a very low appetite for risk in relation to fraud and corruption, and detailed fraud and corruption risk assessments provide a solid platform for its fraud and corruption control activities. Collectively, the Reef Authority's fraud

and corruption policies, internal controls and broader fraud and corruption control framework give effect to the provisions of the PGPA Act and PGPA Rule 10 to:

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

O'Connor Marsden and Associates completed the review and update of the fraud and corruption risk register for compliance with the *National Anti-Corruption Commission Act 2022* (Cth). The Reef Authority's fraud and corruption policy and plan has been updated in accordance with the requirements of the Commonwealth Fraud and Corruption Control Framework 2024.

Two reports of suspected fraud referred to the Reef Authority's Fraud Liaison Officer during 2022–23 were investigated by external experts in 2023–24. Action recommended by those external experts was initiated but not completed in 2023–24. Two other reports of suspected fraud were referred to the Reef Authority's Fraud Liaison Officer in 2023–24. After a preliminary assessment, they did not warrant further investigation.

Human resources

Employee statistics

As at 30 June 2024, the Reef Authority had a headcount of 238 ongoing and 29 non-ongoing employees, including 173 women and 94 men. This is an overall increase in total headcount of nine from 30 June 2023. Of the 267 total number of employees, 28 worked part time and the remaining 239 worked full time.

In terms of classification, 188 people were employed at APS Levels 1 to 6 and 74 people were employed at Executive Level (EL) 1 or 2. Four people were employed at SES level,

excluding the CEO. Most employees worked at the Reef Authority's head office in Townsville, with staff also located in other regional Queensland locations and Canberra, ACT.

More information has been provided in the staffing overview tables under Appendix B of this report.

Managing and developing employees

The Reef Authority values the contribution of every one of our employees and we are committed to providing an inclusive and supportive workplace for everyone. The initiatives in our Strategic Workforce Plan 2021–2026 support the development of our current and future workforce. During 2023–24, our focus was on safety, wellbeing and capability development.

In 2023–24, the Reef Authority invested \$556,002 towards capability development of our staff. This included training courses, attendance at conferences and seminars, study assistance, online learning and professional memberships. Development opportunities offered and accessed by staff included writing for the public service, presentation skills, critical and strategic thinking, interview skills and digital capability training. Reef Authority staff members continue to learn through the APS Academy, a hub of learning and development to build the capability and performance of the APS workforce.

All employees had access to a comprehensive induction and mandatory training program, covering both APS-specific and agency specific information that supports their performance and compliance obligations. Employees also had access to a broad range of training and courses via the LinkedIn Learning platform, which complements individual learning and development opportunities. During 2023–24, on average, each Reef Authority employee viewed 1.5 hours of LinkedIn Learning content.

In 2023–24, the Reef Authority also developed a First Nations Employment Strategy (in draft) along with an Innovate Reconciliation Action Plan. These documents provide clear statements of commitment to

building and nurturing a diverse workforce that represents the communities we serve. We continue to focus on the implementation of the *Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy* (2020–24), the *APS Disability Employment Strategy* (2020–25) and the *Australian Public Service Gender Equality Strategy* (2021–26).

Work health and safety

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

In accordance with its terms of reference, the Reef Authority's Work Health and Safety (WHS) Committee met four times during the reporting period. The committee is chaired by the General Manager of Marine Park Operations. In addition, the Reef Authority's Dive Safety Committee, a sub-committee of the WHS Committee, met four times during the reporting period, in accordance with its terms of reference. The Dive Safety Committee is chaired by the Director of People Services.

During 2023–24, employees submitted 51 incidents, 14 hazards and six near-miss reports to the committee. Of these, two incidents were notified to Comcare, the Commonwealth's WHS regulator, as a serious or dangerous illness or incident. Two workers' compensation claims were accepted during the reporting period, as at 30 June 2024.

The Reef Authority continues to provide an Employee Assistance Program, to enable support for work and family matters as well as broader health-promotion activities. During 2023–24, there were 58 instances of staff accessing the service, with a total of 138 sessions delivered. The Reef Authority has continued coordinating health-promotion activities for employees, including a wellness

coaching program that provided one-on-one wellness coaching and group wellness information seminars on various topics, ranging from change management to family and domestic violence. Ergonomic workstation checks were conducted across several locations to assist employees with good health practice. In April 2024, around 90 employees received a free influenza vaccination as part of the Reef Authority’s health and wellbeing program.

Disability reporting

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

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

Workplace agreements

On 3 April 2024, the *Great Barrier Reef Marine Park Authority Enterprise Agreement 2018–21* was replaced by the *Great Barrier Reef Marine Park Authority Enterprise Agreement 2024–27*. The current Enterprise Agreement has a notional expiry date of 28 February 2027.

The Enterprise Agreement outlines the terms and conditions of employment for non-SES employees of the Reef Authority. With respect to remuneration adjustments, as the requirements of the Australian Public Service Commission were satisfied, on

28 March 2024 all eligible employees received a one-off payment, which had the effect of backdating the Year 1 pay increase (four per cent) from 14 March 2024 to 21 December 2023. This payment (ahead of the current Enterprise Agreement coming into effect) was authorised via a determination made pursuant to subsection 24(1) of the Public Service Act. The Enterprise Agreement provides for salaries covering the APS 1 classification level up to the EL 2, along with Legal Officer classification levels. For non-SES employees, in Year 1 of the Enterprise Agreement, salaries range from \$52,000 for APS Level 1 to \$166,156 for the EL 2 Legal Officer classification. More information has been provided in the staffing overview table in Appendix B of this report.

Non-salary benefits provided to employees include:

- a payment of one annual 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 \$180 per financial year, to help meet the cost of equipment or activities that maintain health and fitness.

Table 14: Employment arrangements (2023–24)

	CEO	SES	Non-SES	Total
Remuneration Tribunal Determination	1	0	0	1
Section 24(1) Determination	0	4	0	4
Enterprise Agreement	0	0	262	262
Total	1	4	262	267

Performance pay

The Reef Authority does not operate a performance pay scheme.

Senior executive remuneration

Information about remuneration for key management personnel.

Table 15: Remuneration of senior executive staff

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances		Long service leave	Other long-term benefits		
Josh Thomas	Chief Executive Officer	400,133	-	-	48,556	14,972	-	-	463,661
Ian Poiner	Chair Marine Park Authority (MPA) Board	100,398	-	-	12,529	-	-	-	112,927
Emma Johnston	Member (MPA Board)	50,199	-	-	5,690	-	-	-	55,889
Wendy Morris	Member (MPA Board)	30,312	-	-	3,102	-	-	-	33,414
Duane Fraser	Member (MPA Board)	50,199	-	-	5,548	-	-	-	55,747
Robbie Sefton	Member (MPA Board)	50,199	-	-	5,689	-	-	-	55,888
Elissa Keenan	Member (MPA Board)	19,887			2,270				22,157
Margaret Johnson	General Manager (Strategic Policy and Partnerships)	127,110	-	20,945	43,466	(101,573)	-	-	89,948

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances		Long service leave	Other long-term benefits		
Fred Nucifora	General Manager (Strategic Policy and Partnerships)	173,531	-	13,962	29,203	14,019	-	-	230,715
Jameelie Fletchett	Chief Operating Officer	214,449	-	22,043	28,709	10,358	-	-	275,559
Richard Quincey	General Manager (Marine Park Operations)	194,935	-	23,744	27,580	9,241	-	-	255,499
Ian Walker	General Manager (Major Projects)	221,246	-	22,853	33,311	5,834	-	-	283,243

a Base salary includes salary paid and accrued, salary paid while on annual leave, salary paid while on personal leave, annual leave accrued and higher duties allowances.

b Other benefits and allowances include monetary benefits such as car allowances and non-monetary benefits such as provision of a car park.

c For individuals in a defined contribution scheme (for example PSSAP and super choice), superannuation includes the relevant National Employer Contribution Rate and Employer Productivity Superannuation Contribution.

d Long service leave comprises the amount of leave accrued, leave taken in the period.

e Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits with the exception of the impact of any promotion on leave balances that existed prior to the promotion. This means there is a difference between the remuneration determined by the Remuneration Tribunal and the remuneration disclosed in this table and note 6.2 Key Management Personnel presented in the financial statements.

f Mr Mark Cridland and Mr Jamie Merrick have not been added to the table above, as neither have been/are remunerated by the Reef Authority. Mr Cridland was the former Queensland Government representative, and Mr Merrick is the current Queensland Government representative.

External service providers

There were no significant issues reported to the responsible Minister relating to non-compliance with the finance law in 2023–24.

Purchasing

The PGPA Act and PGPA Rules state which powers and functions the accountable authority may delegate. The accountable authority has, in writing, delegated certain powers and functions to officials. The delegate does not have the power to sub-delegate without a specific provision in the legislation. The accountable authority instructions are the primary mechanism for an accountable authority to set out the processes for the proper use of Australian Government resources, including relevant money and property, by officials in their entity. The Reef Authority's accountable authority instructions comply with the requirements of the PGPA Act and ensure compliance with Australian Government procurement guidelines, including the Commonwealth Procurement Rules.

Contracts

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

Reportable consultancy contracts

During 2023–24, one new reportable consultancy contract was entered into, involving total actual expenditure of \$22,000. In addition, six ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$301,301. These consultants were engaged for legal, internal audit and asset valuation advice. Consultants are engaged when specialist expertise is not available within the Reef Authority or where an independent assessment is considered desirable.

Reportable non-consultancy contracts

During 2023–24, 73 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$47.96 million. In addition, 121 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$41.27 million. There is no additional information in regard to section 17AGA about organisations receiving amounts under reportable consultancy and non-consultancy contracts.

Australian National Audit Office

The Auditor-General had access to all contractors' premises, where contracts were entered into during the reporting period.

Exempt contracts

During 2023–24, the accountable authority did not exempt any contract from publication in AusTender.

Grants

The Reef Authority did not award any grants during 2023–24.

Small business

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

The Reef Authority's procurement practices support small and medium enterprises in ways that are consistent with paragraphs 5.5 to 5.7 of the Commonwealth Procurement Rules, including consideration of the capabilities of small and medium enterprises and their commitment to Townsville and regional markets and through such practices as electronic systems or use of payment cards that facilitate on-time payment performance. The Reef Authority recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury website.

Asset management

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

The Reef Authority head office in Townsville relocated in early 2024. The refurbishment and information technology uplift associated with the move has been included in the asset register.

PART 5

FINANCES



2023–24 Financial statements

Table of contents

Independent auditors' report	87
Statement by officers	89
Statement of comprehensive income	90
Statement of financial position	91
Statement of change in equity	92
Cash flow statement	93
Administered schedule of comprehensive income	94
Administered schedule of assets and liabilities	95
Administered reconciliation schedule	96
Administered cash flow statement	96
Table of contents – notes	97
Notes to and forming part of the financial statements	98



INDEPENDENT AUDITOR'S REPORT

To the Minister for the Environment and Water

Opinion

In my opinion, the financial statements of the Great Barrier Reef Marine Park Authority (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 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 2024 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 material accounting policy information 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 their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



Bradley Medina
Senior Executive Director
Delegate of the Auditor-General


Canberra
30 August 2024

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 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



Joshua Thomas
Accountable Authority
30 August 2024



Kim Corrie
Chief Financial Officer
30 August 2024

Statement of Comprehensive Income
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	31,740	28,912	37,312
Suppliers	1.1B	53,470	52,621	41,499
Douglas Shoal Remediation	3.5	535	437	263
Depreciation and amortisation	3.2	3,524	3,955	3,347
Finance costs		267	(7)	34
Write-down and impairment of other assets	3.2	322	17,046	-
Payments to Queensland Government for Field Management Program	5.2	29,048	27,629	27,323
Total Expenses		118,906	130,593	109,778
Own-source Income				
Own-source revenue				
Revenue from contracts with customers		40	44	146
Fees and Fines		194	-	260
Receipts from Queensland Government for Field Management Program	5.2	19,218	19,218	19,218
Grants	1.2A	7,253	10,428	4,419
Other revenue	1.2B	656	139	-
Total own-source revenue		27,361	29,829	24,043
Gains				
Other gains		-	-	54
Total gains		-	-	54
Total own-source income		27,361	29,829	24,097
Net cost of services		(91,545)	(100,764)	(85,681)
Revenue from Government	1.2C	84,631	83,977	83,521
Total Revenue from Government		84,631	83,977	83,521
Surplus/(Deficit) attributable to the Australian Government		(6,914)	(16,787)	(2,160)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		107	(2,559)	-
Total other comprehensive income		107	(2,559)	-
Total comprehensive income/(loss) attributable to the Australian Government		(6,807)	(19,346)	(2,160)

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

Budget Variances Commentary	Affected line items/statements
Statement of Comprehensive Income	
Expenses	
The allocated budget of \$37.312m for employee benefits was not fully utilised. This discrepancy is due to vacancies in various positions across the organisation.	Employee benefits
Supplier costs were higher (\$11.971m) than expected due to an uplift in information technology services, additional Crown of Thorns Starfish (COTS) control contracts, and a number of projects funded through Reef Trust.	Suppliers
Finance Costs have increased (\$0.233m) due to recognition of the new head office accommodation in Townsville.	Finance costs
The Write-down and impairment of other assets (\$0.322m) were due to the disposal of obsolete information technology assets.	Write-down and impairment of other assets
The increase in expenditure (\$1.725m) is due to additional works carried out by the Queensland Government on behalf of the Field Management Program.	Payments to Queensland Government for Field Management Program
Own-source revenue	
Permit fees are less than expected (\$0.066m) due to lower applications from customers.	Fees and Fines
Increased grant revenue is due to receiving additional funds (\$2.834m) for the Reef Islands Restoration Project.	Grants
Additional other revenue (\$0.656m) was received for the cost recovery of goods and services.	Other revenue
Other comprehensive income	
The comprehensive revaluation process led to a \$0.107m increase in value of assets.	Changes in asset revaluation reserve

Statement of Financial Position
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial Assets				
Cash and cash equivalents	3.1A	8,986	29,044	4,014
Trade and other receivables	3.1B	73,106	90,874	84,990
Total financial assets		82,092	119,918	89,004
Non-Financial Assets¹				
Buildings	3.2	8,197	2,914	23,476
Leasehold improvements	3.2	7,630	50	-
Plant & equipment	3.2	3,973	1,708	1,034
Computer software	3.2	-	309	667
Prepayments		679	3,062	9,719
Total non-financial assets		20,480	8,043	34,896
Total assets		102,572	127,961	123,900
LIABILITIES				
Payables				
Suppliers		4,116	4,563	2,468
Other payables	3.3A	911	815	437
Permit bonds	3.3B	1,605	1,484	1,495
Total payables		6,633	6,862	4,400
Interest bearing liabilities				
Leases	3.4	6,538	1,009	1,982
Total interest bearing liabilities		6,538	1,009	1,982
Provisions				
Employee provisions	6.1	8,103	7,903	7,838
Provision for Douglas Shoal Remediation	3.5	5,715	23,845	-
Total provisions		13,818	31,748	7,838
Total liabilities		26,989	39,619	14,220
Net assets		75,584	88,342	109,680
EQUITY				
Contributed equity		70,540	76,509	83,784
Reserves		2,253	2,146	4,705
Accumulated Surplus		2,791	9,687	21,191
Total equity		75,584	88,342	109,680

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

1. Right-of-use assets are included in the non-financial assets buildings and plant and equipment line item.

Budget Variances Commentary	Affected line items/statements
Statement of Financial Position	
Assets	
Higher than expected cash balance (\$8.986m) due to a delay in the final deliverables of the Douglas Shoal Remediation Project.	Cash and cash equivalents
Trade receivables are \$11.884m (14%) less than originally budgeted, primarily due to expending prior year funds to enable the Townsville Office refurbishment, relocation and information technology uplift.	Trade and other receivables
Buildings and leasehold improvements are lower than budget (\$7.649m) due to the delay in the delivery and subsequent GBR Aquarium.	Buildings, Leasehold improvements
Higher than anticipated balance (\$2.939m) in plant and equipment due to increased information technology assets purchased to enable the office relocation and information technology uplift.	Plant & equipment
Less than anticipated balance (\$0.667m) in computer software due to the accelerated shift to Cloud Services to enable the accommodation relocation.	Computer software
Prepayments are less than budget (\$9.040m) due to timing of Crown of Thorns contract payments.	Prepayments
Liabilities	
Suppliers are \$1.648m (49%) more than originally budgeted due to a number of contract milestones being finalised at year end.	Suppliers
Higher than anticipated due to the commencement of the new Townsville Office lease (\$4.556m).	Leases
Higher than expected (\$5.715m) due to a delay in the final deliverables of the Douglas Shoal Remediation Project.	Provision for Douglas Shoal Remediation
Equity	
Repealed appropriations as detailed in Note 5.1	Contributed equity

Statement of Changes in Equity
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July		76,509	40,735	76,509
Balance carried forward from previous period		76,509	40,735	76,509
Transactions with owners				
Distributions to owners				
Return of equity - Repealed Appropriation	5.1A	(13,244)	-	-
Contributions by owners				
Equity injection - Appropriations	5.1A	2,124	8,025	2,124
Departmental capital budget	5.1A	5,151	27,749	5,151
Total transactions with owners		(5,969)	35,774	7,275
Closing balance as at 30 June		70,540	76,509	83,784
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		9,687	26,474	23,351
Adjustment		18	-	-
Adjusted opening balance		9,705	26,474	23,351
Comprehensive income				
Surplus/(Deficit) for the period		(6,914)	(16,787)	(2,160)
Total comprehensive income		(6,914)	(16,787)	(2,160)
Closing balance as at 30 June		2,791	9,687	21,191
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		2,146	4,705	4,705
Adjusted opening balance		2,146	4,705	4,705
Comprehensive income				
Other comprehensive income	3.2	107	(2,559)	-
Total comprehensive income		107	(2,559)	-
Closing balance as at 30 June		2,253	2,146	4,705
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		88,342	71,914	104,565
Adjustment		18	-	-
Adjusted opening balance		88,360	71,914	104,565
Comprehensive income				
Surplus/(Deficit) for the period		(6,914)	(16,787)	(2,160)
Other comprehensive income	3.2	107	(2,559)	-
Total comprehensive income		(6,807)	(19,346)	(2,160)
Transactions with owners				
Distributions to owners				
Return of equity - Repealed Appropriation		(13,244)	-	-
Contributions by owners				
Equity injection - appropriations	5.1A	2,124	8,025	2,124
Departmental capital budget	5.1A	5,151	27,749	5,151
Total transactions with owners		(5,969)	35,774	7,275
Closing balance as at 30 June		75,584	88,342	109,680

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

Accounting Policy

Equity injections

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

Budget Variances Commentary	Affected line items/statements
Statement of Changes in Equity	
Contributed Equity The decrease is due to repealed appropriations of \$13.244m.	Contributed Equity
Asset revaluation reserve The comprehensive revaluation has resulted in a lower than anticipated asset revaluation reserve balance.	Asset revaluation reserve

Cash Flow Statement
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		94,746	85,533	83,521
Receipts from Government and industry partners		7,253	10,428	4,419
Sale of goods and rendering of services		130	873	406
GST received		11,512	4,543	-
Receipts from Queensland Government for Field Management Program		19,218	19,218	19,218
Other		656	138	-
Total cash received		133,515	120,733	107,564
Cash used				
Employees		31,458	29,249	37,312
Suppliers		83,002	55,997	54,830
GST Paid		15	37	34
Interest payments on lease liabilities		267	(8)	-
Payments to Queensland Government for Field Management Program		32,696	31,528	27,323
Total cash used		147,438	116,803	119,499
Net cash from/(used by) operating activities		(13,923)	3,930	(11,935)
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment	3.2	12,102	4,665	14,443
Total cash used		12,102	4,665	14,443
Net cash from/(used by) investing activities		(12,102)	(4,665)	(14,443)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		7,275	697	14,443
Total cash received		7,275	697	14,443
Cash used				
Principal payments of lease liabilities		1,308	1,593	1,450
Total cash used		1,308	1,593	1,450
Net Cash from/(used by) Financing activities		5,967	(896)	12,993
Net increase/(decrease) in cash held		(20,058)	(1,631)	(13,385)
Cash and cash equivalents at the beginning of the reporting period		29,044	30,675	17,399
Cash and cash equivalents at the end of the reporting period	3.1A	8,986	29,044	4,014

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

Budget Variances Commentary	Affected line items/statements
Cash Flow Statement	
<u>Operating activities - Cash Received</u> Increased cash received due to additional funds (\$2.834m) for the Reef Islands Restoration project.	Receipts from Government and industry partners
<u>Operating activities - Cash Used</u> Suppliers are more than originally budgeted due to funding priority projects (Office relocation project, IT uplift and COTS program) from prior year funds and from additional funds received from Government and industry partners.	Suppliers
<u>Investing Activities</u> Delays in the GBR Aquarium project resulted in less capital expenditure, which has been partially offset by the fitout of the Townsville Office accommodation and information technology assets.	Purchase of property, plant and equipment

Administered Schedule of Comprehensive Income
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Depreciation and amortisation		91	20	14
Total Expenses		91	20	14
Income				
Revenue				
Non-Taxation revenue				
Environmental management charge	2.1A	9,110	-	8,000
Infringement fines	2.1A	154	460	80
Rent from island properties	2.1B	457	407	417
Total non-taxation revenue		9,721	867	8,497
Total revenue		9,721	867	8,497
Total income		9,721	867	8,497
Net/(cost of) contribution by services		9,630	847	8,483
Surplus/(Deficit)		9,630	847	8,483
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	4.2	1,164	1,410	-
Total other comprehensive income		1,164	1,410	8,483
Total comprehensive income		10,794	2,257	8,483

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

Budget Variances Commentary	Affected line items/statements
Statement of Comprehensive Income	
Revenue	
Visitation to the Great Barrier Reef Marine Park was higher than forecasted resulting in increased revenue.	Environmental management charge
The increase is a result of greater than anticipated compliance activity in the period, the GBRMPA raised \$0.074m more than originally budgeted in infringement fine revenue.	Infringement fines
Other Comprehensive income	
Due to the comprehensive revaluation, the asset revaluation reserve has increased by \$1.164m more than originally budgeted. The methodology utilised to value the assets was income and market approach of land.	Changes in asset revaluation reserve

Administered Schedule of Assets and liabilities
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial Assets				
Receivables - CDPP Court ordered Fines	4.1	433	529	565
Receivables - Other	4.1	31	-	-
Total Financial Assets		464	529	565
Non-financial assets				
Island Properties	4.2	10,295	9,222	7,808
Total non-financial assets		10,295	9,222	7,808
Total assets administered on behalf of Government		10,759	9,751	8,373
LIABILITIES				
Payables				
CDPP court ordered fines payable to Commonwealth	4.3	433	529	565
Other Payables	4.3	31	-	-
Total Payables		464	529	565
Total Liabilities administered on behalf of Government		464	529	565
Net Assets		10,295	9,222	7,808

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

Budget Variances Commentary	Affected line items/statements
Administered Schedule of Assets and Liabilities	
Assets Increase in debt recovery resulted in a decrease (\$0.132m) in receivable balance at year end. The island properties have increased in value as advised by the independent valuer due to improved market conditions in the offshore islands market.	Receivables - CDPP Court ordered Fines Island Properties
Liabilities As a result of debt recovery, payables to the Commonwealth decreased (\$0.132m) during the period.	CDPP court ordered fines payable to the Commonwealth

Administered Reconciliation Schedule for the period ended 30 June 2024		
	2024 \$'000	2023 \$'000
Opening assets less liabilities as at 1 July	9,222	7,832
Net contributions by services		
Income	9,721	867
Expenses	(91)	(20)
Transfers (to)/from the Australian Government		
Appropriation transfers to Official Public Account		
Transfers to OPA	(9,721)	(867)
Other comprehensive income		
Administered revaluations taken to reserves	1,164	1,410
Closing assets less liabilities as at 30 June	10,295	9,222

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 2024			
	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash received			
Environmental management charge	9,110	-	8,000
Rent from island properties	457	407	417
Infringement notices	154	460	80
Total cash received	9,721	867	8,497
Net Cash from operating activities	9,721	867	8,497
Cash to Official Public Account			
Environmental Management Charge	9,110	-	8,000
Other	611	867	497
Total cash to official public account	9,721	867	8,497
Net increase/(decrease) in cash held	-	-	-

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

Budget Variances Commentary	Affected line items/statements
Administered Cash Flow Statement	
Cash Received The increase is due to additional activity received from Great Barrier Reef users.	Environmental management charge
GBRMPA received cash from the collection of infringement notices \$0.074m more than originally budgeted due to greater number of notices issued.	Infringement notices

Table of contents – notes

Overview	98
Financial performance	100
1.1 Expenses	100
1.2 Own source revenue and gains	102
Income and expenses administered on behalf of government	102
2.1 Administered - Income	102
Financial position	103
3.1 Financial assets	103
3.2 Non-financial assets	104
3.3 Payables	106
3.4 Leases	106
3.5 Provisions	106
Assets and liabilities administered on behalf of the government	107
4.1 Administered - Financial assets	107
4.2 Administered - Non-financial assets	107
4.3 Administered - Payables	107
Funding	108
5.1 Appropriations	108
5.2 Field management special account	110
5.3 Regulatory charging summary	111
5.4 Net cash appropriation arrangements	111
People and relationships	112
6.1 Employee provisions	112
6.2 Key management personnel remuneration	113
6.3 Related party disclosures	113
Managing uncertainties	114
7.1 Contingent assets and liabilities	114
7.2 Administered contingent assets and liabilities	114
7.3 Financial instruments	114
7.4 Administered - Financial instruments	115
7.5 Fair value measurements	115
7.6 Administered - Fair value measurements	115
Other information	116
8.1 Current/non-current distinction for assets and liabilities	116
8.2 Administered - Aggregate asset and liabilities	116

Overview

Objectives of the Great Barrier Reef Marine Park Authority

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

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

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

The registered office and principal place of business is:

235 Stanley Street
Townsville QLD 4810

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

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

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

The Basis of Preparation

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

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)*; and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

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

New Accounting Standards

Adoption of New Australian Accounting Standards Requirements

All new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are not expected to have a future material impact on the financial statements.

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:

- a) Fair value of property, plant and equipment - refer Note 3.2: Non-Financial Asset
- b) Remaining useful lives of buildings, infrastructure, plant and equipment - Refer Note 3.2: Non-Financial Assets
- c) Douglas Shoal provision - Refer Note 3.5: Provisions
- d) Employee entitlement provision – Refer Note 6.1: Employee Provisions

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

Overview (cont)

Budgetary Reporting of Major Variances (AASB1055)

The Budget Variances Commentary provides a comparison between the original budget reported in the Portfolio Budget Statements 2023-24, and the final financial outcome in the 2023-24 financial statements. The original budget provided is not audited, however major changes in budget have been explained as part of the variance analysis where relevant.

Variances are considered to be 'major' where:

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

The relevant budget bases are:

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

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

Taxation

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

GBR Aquarium

The lease arrangement for the land is between the Great Barrier Reef Marine Park Authority and Port of Townsville Limited for \$1.

This operating lease has been assessed retrospectively under *AASB 16 Leases* at the date of initial application. With no lease payments in the arrangement this results in a lease liability of zero, and accordingly when applying the cost model in the standard, a right of use asset of zero.

Insurance

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

Reporting of Administered activities

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

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

Events After the Reporting Period

Departmental

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

Administered

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

Financial Performance

This section analyses the financial performance of Great Barrier Reef Marine Park Authority for the year ended 30 June 2024.

1.1: Expenses

	2024 \$'000	2023 \$'000
1.1A: Employee Benefits		
Wages and salaries	23,685	21,790
Superannuation		
Defined contribution plans	994	1,087
Defined benefit plans	3,180	2,739
Leave and other entitlements	3,596	2,895
Separation and redundancies	3	118
Other employee benefits	264	267
Fringe benefit tax	18	16
Total employee benefits	31,740	28,912

Accounting Policy

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

1.1B: Suppliers

Goods and services supplied or rendered

Aircraft and vessel charter costs	1,714	1,142
Consultants	83	755
Contractors	37,475	37,933
Employee related training	370	589
Employment agency temporary staff	1,265	1,561
External audit fees	52	54
Internal audit fees	77	129
IT Services	3,244	2,828
Legal fees and other legal	230	319
Library and subscriptions	76	67
Meetings and engagement costs	260	273
Property and minor equipment	1,498	935
Reef aquarium general expenses	1,443	51
Telephone and communications	500	1,170
Travel	2,569	2,566
Utilities	592	626
Other general expense	948	1,523
Total goods and services supplied or rendered	52,397	52,521
Goods supplied	1,764	550
Services rendered	50,633	51,971
Total goods and services supplied or rendered	52,397	52,521

Other Suppliers

Short-term leases	975	3
Workers compensation expenses	98	97
Total other suppliers	1,073	100
Total suppliers	53,470	52,621

The GBRMPA had no short-term lease commitments as at 30 June 2024.

The above lease disclosures should be read in conjunction with the accompanying notes 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 per asset). The GBRMPA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

1.2 Own-Source Revenue and Gains

	2024	2023
	\$'000	\$'000

Own-Source Revenue

1.2A: Grants received from Government and Industry Partners

Crown of Thorns Starfish Control ²	-	227
Curtis Island Offsets Program ¹	1,771	1,866
Reef 2050 Plan Implementation ¹	-	640
Future Coral Bleaching and Reef Health Assessment ¹	605	475
Great Barrier Reef Green Turtle Research Program ¹	-	3,410
Reef Islands Restoration ¹	3,000	2,500
Strengthening Sea Country Relationship ¹	1,877	1,310
Total grants received from Government and Industry Partners	7,253	10,428

1. Funding received directly from the Department of Climate Change, Energy, the Environment and Water.

2. Funding received directly from the Great Barrier Reef Foundation.

1.2B: Other Revenue

Other revenue	293	59
Sale of assets	311	26
Resources received free of charge - external audit services	52	54
Total other revenue	656	139

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.

1.2C: Revenue from Government

Appropriations		
Departmental appropriations	56,462	64,987
Departmental special appropriation	5.1C 9,110	
Joint Field Management Program	5.2 19,059	18,990
Total revenue from Government	84,631	83,977

Accounting Policy

Revenue from Government

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

Income and Expenses Administered on Behalf of Government

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

2.1 Administered - Income

	2024 \$'000	2023 \$'000
REVENUE		
Non-Taxation Revenue		
2.1A: Fees and fines		
Environmental management charge	9,110	-
Infringement notices	154	460
Total fees and fines	9,264	460
2.1B: Rental income		
Commonwealth islands operating leases	457	407
Total rental income	457	407
Operating Leases		
<p>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.</p>		
Maturity analysis of operating lease income receivables:	2024 \$'000	2023 \$'000
Within 1 year	422	395
One to two years	258	409
Two to three years	137	252
Three to four years	143	137
Four to five years	141	143
More than 5 years	-	141
Total undiscounted lease payments receivable	1,101	1,477

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 had been waived by the Government until 30 June 2023. Other revenue received is from QLD Government State Penalties Enforcement Registry (SPER) that administer the recovery of infringement debts. Revenue is also generated from rent that is charged under leases associated with the use of the land including a number of heritage listed lighthouse properties. All amounts collected are paid into the Official Public Account (OPA).

Financial Position

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

3.1 Financial Assets

	Notes	2024 \$'000	2023 \$'000
3.1A: Cash and Cash Equivalents			
Field Management special account - cash at bank	5.2	6,178	24,785
Field Management special account - cash held in OPA	5.2	2,333	3,795
Cash on Hand or on deposit		475	464
Total cash and cash equivalents		8,986	29,044

Accounting Policy

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

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

3.1B: Trade and Other Receivables

Goods and services receivables

Goods and services		120	146
Total Goods and services receivables		120	146

Appropriation receivables

Appropriation receivables	5.1B	72,181	89,531
Total Appropriation receivables		72,181	89,531

Other Receivables

GST receivable from the Australian Taxation Office		696	1,244
Other		109	(47)
Total other receivables		805	1,197

Total trade and other receivables (gross)

73,106	90,874
---------------	---------------

Total trade and other receivables (net)

73,106	90,874
---------------	---------------

Credit terms for goods and services were within 20 days (2023: 20 days).

Accounting Policy

Financial Assets

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

3.2 Non-Financial Assets

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

	Buildings ² \$'000	Leasehold Improvements \$'000	Plant & Equipment ² \$'000	Computer Software \$'000	Total \$'000
As at 1 July 2023					
Gross book value	51,680	84	5,683	3,437	60,884
Accumulated depreciation, amortisation and impairment	(48,766)	(34)	(3,975)	(3,128)	(55,903)
Total as at 1 July 2023	2,914	50	1,708	309	4,981
Additions					
Purchase or internally developed	-	8,064	2,968	-	11,032
Right-of-use assets	6,101	-	423	-	6,524
Work in progress	684	-	386	-	1,070
Revaluations recognised in other comprehensive income	(14)	16	149	-	151
Recognition of accumulated depreciation on revaluation in other comprehensive income	6	34	(84)	-	(44)
Other movements	12	(9)	(77)	6	(68)
Disposals	-	(34)	(279)	(9)	(322)
Depreciation and amortisation	-	(491)	(864)	(306)	(1,661)
Depreciation on right-of-use assets	(1,506)	-	(357)	-	(1,863)
Total as at 30 June 2024	8,197	7,630	3,973	-	19,800
Total as at 30 June 2024 represented by					
Gross book value	53,888	8,080	7,918	235	70,121
Accumulated depreciation, amortisation and impairment	(45,691)	(450)	(3,945)	(235)	(50,321)
Total as at 30 June 2024	8,197	7,630	3,973	-	19,800
Carrying amount of right-of-use assets	4,992	-	615	-	5,607

1. There are no property, plant and equipment and computer software expected to be sold or disposed with the next 12 months.
2. In 2023-24, in the carrying amount of Buildings and Plant & Equipment comprises of capital works in progress.

Revaluation of non-financial assets

Jones Lang LaSalle Incorporated (JLL) completed an independent comprehensive valuation as at 30 June 2024.

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

As at 30 June 2024, the GBRMPA had contractual commitments for asset acquisitions of \$0.029m (2023: \$5.826m).

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.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

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

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

Lease Right of Use (ROU) Assets

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

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

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are 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:

	2024	2023
Buildings	5 to 50 years	5 to 50 years
Leasehold improvements	Lease term	Lease term
Plant & 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 2024. 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.

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

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 (2023: 3 to 10 years). All software assets were assessed for indications of impairment as at 30 June 2024.

3.3 Payables

	2024 \$'000	2023 \$'000
3.3A: Other payables		
Wages and Salaries	885	804
Amounts owed to Commonwealth	26	11
Total other payables	911	815
3.3B: Permit bonds		
Cash Bonds held on behalf of Permit Holders	1,605	1,484
Total permit bonds	1,605	1,484

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

	2024 \$'000	2023 \$'000
3.4: Leases		
Lease liabilities	6,538	1,009
Total leases	6,538	1,009

Total cash outflow for leases for the year ended 30 June 2024 was \$1.308m (2023: \$1.593m)

Maturity analysis - contractual undiscounted cash flows

Within one year	1,928	660
Between one to five years	5,134	403
Total leases	7,062	1,063

The GBRMPA in its capacity as lessee, has lease commitments for office accommodation (two years remaining with the option of a further two years), vehicles (two years remaining) and photocopiers (two years remaining).

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 of 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

	2024 \$'000	2023 \$'000
3.5 Provision for Douglas Shoal Remediation¹		
Balance carried forward from previous period	23,845	25,171
Payments for remediation	(18,665)	(1,762)
Discounting of provision	535	437
Total provision for Douglas Shoal Remediation	5,715	23,845

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 ship owner 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.

Remediation is scheduled for completion in 2024-25.

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 of 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

	2024 \$'000	2023 \$'000
4.1: Other receivables		
Receivables - CDPP Court ordered fines	433	529
Receivables - Other	31	-
Total other receivables	464	529

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 the 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 2024

	Land \$'000	Buildings \$'000	Total \$'000
As at 1 July 2023			
Gross book value	6,970	2,252	9,222
Accumulated depreciation, amortisation and impairment	-	-	-
Total as at 1 July 2023	6,970	2,252	9,222
Depreciation	-	(91)	(91)
Revaluations and impairments recognised in other comprehensive income	1,089	75	1,164
Total as at 30 June 2024	8,059	2,236	10,295
Total as at 30 June 2024 represented by			
Gross book value	8,059	2,236	10,295
Accumulated depreciation, amortisation and impairment	-	-	-
Total as at 30 June 2024	8,059	2,236	10,295

The GBRMPA is the custodian of 22 Island properties on behalf of the Commonwealth, with 19 having only a nominal value. While the current operating environment presented indicators of impairment, no material impairment was required. As heritage listed properties the Islands do not depreciate, or have any stated useful life. The Island properties are not expected to be sold or disposed of within the next 12 months.

Revaluations of non-financial assets

In 2020-21, the GBRMPA contracted Jones Lang LaSalle Incorporated (JLL) for a period of 5 years for valuation services. For Commonwealth Island properties, a full assessment of the highest and best use of each of the GBRMPA's 22 Commonwealth Island properties was conducted, with Dent Island, Low Isles, and Lady Elliot, given market valuations based on their land and buildings, and a further 19 island properties given a nominal value of \$1. The overall fair value assessment resulted in an increase of \$1.164m to the gross book value due to the change in approach from income based to a market assessment.

All increments and decrements are transferred to the asset revaluation surplus by asset class and included in the Administered Reconciliation Schedule. No increment/decrement was expensed in the current year (2023: 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 and 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 Environmental 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 desktop valuations conducted in between. The GBRMPA Commonwealth Heritage Listed Places and Properties Heritage Strategy 2022-25, can be found at: <http://hdl.handle.net/11017/3369>.

4.3 Administered - Payables

	2024 \$'000	2023 \$'000
4.3: Other Suppliers		
CDPP Court ordered fines payable to the Commonwealth	433	529
Other Payables	31	-
Total suppliers	464	529

Settlement was usually made within 30 days (2023: 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 2024

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	75,521	6,156	81,677	89,424	(7,747)
Capital budget ⁴	5,151		5,151	3,059	2,092
Other services					
Equity injections	2,124	(7,146)	(5,022)	564	(5,586)
Total departmental	82,796	(990)	81,806	93,047	(11,241)

Notes

1. In 2023-24, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2023-24, adjustments are for section 74 of the PGPA Act.
3. In 2023-24, there is a material difference primarily due to the supplier underspends relating to capital for the GBR Aquarium.
4. Departmental Capital Budgets are appropriated through Appropriation Acts. They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

Annual Appropriations for 2023

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	83,977	8,762	92,739	94,235	(1,496)
Capital budget ⁴	27,749	-	27,749	693	27,056
Other services					
Equity injections	8,025	-	8,025	4	8,021
Total departmental	119,751	8,762	128,513	94,932	33,581

Notes

1. In 2022-23, there were no appropriations that have been quarantined under section 51 of the PGPA Act.
2. In 2022-23, adjustments are for section 74 of the PGPA Act.
3. In 2022-23, there is a material difference primarily due to the supplier underspends relating to capital for the GBR Aquarium.
4. Departmental Capital Budgets are appropriated through Appropriation Acts. They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

5.1 Appropriations (cont)

5.1B: Unspent Annual Appropriations ('Recoverable GST exclusive')

	2024	2023
	\$'000	\$'000
Departmental		
Appropriation Act (No.2) 2020-2021 ¹	-	3,688
Supply Act (No.2) 2020-2021 ¹	-	3,458
Appropriation Act (No.1) 2021-2022	-	400
Appropriation Act (No.2) 2021-2022	-	564
Appropriation Act (No.3) 2021-2022 ²	6,098	7,168
Appropriation Act (No.1) 2022-2023	10,792	11,562
Appropriation Act (No.2) 2022-2023	3,344	3,344
Appropriation Act (No.3) 2022-2023	16,187	54,667
Appropriation Act (No.4) 2022-2023	4,681	4,681
Appropriation Act (No. 1) 2023-2024	35,053	-
Appropriation Act (No. 2) 2023-2024	2,124	-
Cash on Hand or on deposit	475	464
Total Departmental	78,754	89,996

1. Appropriation Act (No.2) 2021-21 and Supply Act No.2 2020-2021 lapsed on 1 July 2023.

2. Appropriation Act (No.3) 2021-2022 will lapse on 1 July 2024.

5.1C Special Appropriations ('recoverable GST exclusive')

	Appropriation Applied	
	2024	2023
Authority	\$'000	\$'000
Great Barrier Reef Marine Park Act 1975 - s65A payments relating to the Environmental Management Charge and payments to GBRMPA	9,110	-
Total special appropriations applied	9,110	-

1. All funds received from the Environmental Management Charge (EMC) have been expended in the financial year 2023-24.

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 Barrier Reef
 - 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.

Great Barrier Reef Field Management Account			
		\$	\$
Departmental	Note	2024	2023
Balance brought forward from previous period		28,485,389	30,220,771
Increases			
Payments received from Queensland Government		19,218,069	19,218,069
Australian Government appropriation ¹		19,059,069	18,990,069
Curtis Islands Offsets revenue ²		1,770,743	1,866,156
Receipts from external parties		248,474	1,499
Total increases		40,296,355	40,075,793
Available for payments		68,781,744	70,296,564
Decreases			
Payments made to Queensland Government for Field Management Program		29,048,290	27,628,846
Further payments made to Queensland Government ⁴		181,235	1,134,324
Payments made to employees and suppliers		10,423,879	8,844,294
Capital expenditure		23,045	12,089
Curtis Islands Offset payments made to employees and suppliers ³		2,155,526	2,428,992
Douglas Shoal remediation payments made to employees and suppliers ⁵		18,665,305	1,762,630
Total decreases		60,497,280	41,811,175
Total balance carried to the next period		8,284,464	28,485,389
Balance represented by:			
Cash on deposit ⁵		(226,510)	(94,416)
Cash held in the Official Public Account	3.1A	2,333,277	3,795,013
Cash held in the GBRMPA bank account	3.1A	6,177,697	24,784,792

Notes

1. Includes \$19.06m from Appropriation Act (No. 1) 2023-24
2. Included in note 1.2B: Grants received from Government.
3. The Curtis Islands Offsets program and the Douglas Shoal remediation project, also utilise the Field Management Special Account.
4. Additional payments were made to the QLD Government for vessels, patrol staffing, traditional owner advice and maintenance of infrastructure.
5. At the end of the period, the Field Management Program were in arrears of \$0.226m which will be returned to GBRMPA in 2024-25 financial year.

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 RJFMP are fully expensed in the year of payment.

5.3 Regulatory Charging Summary

	2024	2023
	\$'000	\$'000
Expenses		
Departmental	2,522	2,636
Total Expenses	2,522	2,636
Amounts applied		
Own source revenue	194	-
Total amounts applied	194	-

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

	2024	2023
	\$'000	\$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	4,702	14,789
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	1,661	2,362
Plus: depreciation right-of-use-assets ²	1,863	1,593
Less: lease principal repayments ²	(1,308)	(1,959)
Net Cash Operating Surplus/(Deficit)	6,917	16,785

1. From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriation for depreciation/amortisation expenses of non-corporate Commonwealth entities were replaced with 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.

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

People and relationships

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

6.1 Employee Provisions

	2024 \$'000	2023 \$'000
6.1: Employee Provisions		
Leave	8,103	7,884
Other	-	19
Total employee provisions	8,103	7,903

Accounting Policy

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

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

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

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

Separation and Redundancy

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

Superannuation

The GBRMPA staff are members of the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap) or other superannuation funds held outside of the Australian Government.

The PSS is a defined benefit scheme 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 in the Department of Finance's 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)	01/07/2023 - 30/06/2024
Mr Joshua Thomas - Member - appointed under s10(6)	01/07/2023 - 30/06/2024
Ms Emma Johnston - Member - appointed under s10(6)	01/07/2023 - 30/06/2024
Ms Wendy Morris - Member - appointed under s10(6B)	01/07/2023 - 06/02/2024
Mr Duane Fraser - Member - appointed under s10(2)	01/07/2023 - 30/06/2024
Ms Robyn Sefton - Member - appointed under s10(2)	01/07/2023 - 30/06/2024
Mr Mark Cridland - Member - appointed under s10(2-4)	01/07/2023 - 06/07/2023
Ms Elissa Keenan - Member - appointed under s10(2)	07/02/2024 - 30/06/2024
Mr Jamie Merrick - Member - appointed under s10(3), 10(6), 10(9)	16/10/2023 - 30/06/2024

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

	Period as KMP
Mr Joshua Thomas - Accountable Authority	01/07/2023 - 30/06/2024
Ms Margaret Johnson - General Manager Strategic Policy and Partnerships	01/07/2023 - 30/06/2024
Mr Fred Nucifora - A/General Manager Strategic Policy and Partnerships	07/12/2023 - 30/06/2024
Mrs Jameelie Fletchett - Chief Operating Officer	01/07/2023 - 30/06/2024
Mr Richard Quincey - General Manager Marine Park Operations	01/07/2023 - 30/06/2024
Mr Ian Walker - General Manager Major Projects	01/07/2023 - 30/06/2024

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

	2024	2023
	\$	\$
Short-term employee benefits	1,736,144	1,580,742
Post-employment benefits	245,652	232,729
Other long-term employee benefits	(47,149)	47,811
Total key management personnel remuneration expenses	1,934,647	1,861,282

The total number of key management personnel that are included in the above table is 13 individuals (2023: 10 individuals).

The above key management personnel remuneration is internal only, and excludes the remuneration and other benefits of the Portfolio Minister, and any other relevant Government Ministers. Ministerial remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the GBRMPA.

6.3 Related Party Disclosures

Related party relationships

The GBRMPA is an Australian Government controlled entity. Board members are appointed under section 10 of the *Great Barrier Reef Marine Park Act 1975*. Board members and their related parties may hold positions in other entities that result in them having control or significant influence over the financial or operating policies of those entities.

Given the breadth of Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of Environmental Management Charge, receipt of Medicare rebate or Higher Education loans. These transactions have not been separately included in this note. Certain entities transacted with the GBRMPA in the reporting period. The terms and conditions of those transactions with key management personnel and their related parties were no more favourable than those available, or which might reasonably be expected to be available, on a similar transactions to non-related entities on an arm's length basis.

Loans to Key Management Personnel or Key Management Personnel-Related Entities

In 2023-24, no loans were made to key management personnel or key management personnel-related entities (2022-23: Nil).

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

In 2023-24, no other transactions were made to key management personnel or key management personnel-related entities (2022-23: Nil).

Managing Uncertainties

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

7.1 Contingent Assets and Liabilities

Contingent assets and liabilities

The GBRMPA has no Contingent Assets or Liabilities for 2023-24 financial year (2022-23: Nil)

7.2 Administered Contingent Assets and Liabilities

Contingent assets and liabilities

The GBRMPA has no Contingent Assets or Liabilities for 2023-24 financial year (2022-23: Nil)

7.3 Financial Instruments

	2024 \$'000	2023 \$'000
7.3: Categories of Financial Instruments		
Financial Assets at amortised costs		
Cash and cash equivalents	8,986	29,044
Receivables for goods and services	120	146
Other receivables	109	(47)
Total financial assets at amortised cost	9,214	29,143
Total financial assets	9,214	29,143
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade Creditors	3,712	4,563
Other Payables	1,315	815
Total financial liabilities measured at amortised cost	5,027	5,378
Total financial liabilities	5,027	5,378

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:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- 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:

- the financial asset is held in order to collect the contractual cash flows; and
- 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).

7.4 Administered - Financial Instruments

	2024	2023
	\$'000	\$'000
7.4: Categories of Financial Instruments		
Financial assets at amortised cost		
Receivables - CDPP Court ordered fines	433	529
Receivables - Other	31	-
Total financial assets at amortised cost	464	529
Total financial assets	464	529

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

7.5 Fair Value Measurements

7.5: Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2024	2023
	\$'000	\$'000
Non-financial assets		
Buildings - Level 3	4,992	393
Leasehold Improvements - Level 3	7,630	50
Plant & Equipment - Level 2	2,651	1,599
Plant & Equipment - Level 3	937	109
Computer software - Level 3	-	309
Total non-financial assets	16,210	2,460
Total fair value measurements of assets in the Statement of Financial Position	16,210	2,460

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 2024. JLL re-tests the valuation model every 12 months and has provided written assurance to the GBRMPA that the model developed is compliant with AASB 13. This assurance is then reviewed and subjected to an acceptance process by management prior to finalisation. As per note 3.2, there were no transfers between classes or levels of the fair value hierarchy. For the GBRMPA's policy on revaluations see the Accounting Policy section in note 3.2.

Accounting Policy

There were no transfers between levels of the fair value hierarchy as at 30 June 2024.

7.6 Administered - Fair Value Measurements

7.6: Administered - Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2024	2023
	\$'000	\$'000
Non-financial assets		
Land - Level 3	8,059	8,379
Buildings - Level 3	2,236	843
Total non-financial assets	10,295	9,222
Total fair value measurements of assets in the Statement of Financial Position	10,295	9,222
Liabilities not measured at fair value in the Statement of Financial Position		
Other Payables	464	529
Total liabilities	464	529

1. The following valuation techniques were used:

Income approach: based on future amounts (e.g. cash flows or income and expenses) that are converted (discounted) to a single present value

Market approach: based on market transactions involving identical or similar assets or liabilities

The GBRMPA procured valuation services from Jones Lang LaSalle Incorporated (JLL) and relied on valuation models provided by JLL. A comprehensive assessment of fair value was undertaken across all administered assets in 2023-24. JLL re-tests the valuation model every 12 months and has provided written assurance to the GBRMPA that the model developed is compliant with AASB 13. This assurance is then reviewed and subjected to an acceptance process by management prior to finalisation. As per note 4.2, there were no transfers between classes or levels of the fair value hierarchy.

Other Information

8.1 Current / non-current distinction for assets and liabilities

	2024 \$'000	2023 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	8,986	29,044
Trade and other receivables	73,106	90,874
Prepayments	679	3,062
Total no more than 12 months	82,772	122,980
More than 12 months		
Buildings	4,992	393
Leasehold Improvements	7,630	50
Plant & equipment	3,588	1,708
Computer software	-	309
Work in Progress	3,591	2,521
Total more than 12 months	19,801	4,981
Total assets	102,572	127,961
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	3,712	4,563
Other payables	1,315	815
Permit bonds	1,605	1,484
Leases	1,404	348
Employee provisions	6,333	7,252
Provision for Douglas Shoal Remediation	5,715	23,845
Total no more than 12 months	20,085	38,307
More than 12 months		
Leases	5,134	660
Employee provisions	1,770	651
Total more than 12 months	6,904	1,311
Total Liabilities	26,989	39,619

8.2 Administered - Aggregate Asset and Liabilities

	2024 \$'000	2023 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Trade and other receivables	464	529
Total no more than 12 months	464	529
More than 12 months		
Island Properties	10,295	9,222
Total more than 12 months	10,295	9,222
Total Assets	10,759	9,751
Liabilities expected to be settled in:		
No more than 12 months		
Other payables	464	529
Total liabilities	464	529

PART 6

APPENDICES



Appendix A: Agency resource statement and resources for outcomes

Entity resource statement 2023–24

	Actual available appropriation for 2023–24 \$'000	Payments made 2023–24 \$'000	Balance remaining 2023–24 \$'000
	(a)	(b)	(a) – (b)
Departmental			
Annual appropriations - ordinary annual services ¹	161,088	92,483	68,605
Annual appropriations - other services - non-operating ²	10,713	564	10,149
Total departmental annual appropriations	171,802	93,047	78,754
Departmental special appropriations ³	9,110	9,110	-
Total special appropriations	9,110	9,110	-
Special accounts ³	68,782	60,497	8,285
Total special accounts	68,782	60,497	8,285
<i>less departmental appropriations drawn from annual/special</i>	19,059		-
<i>appropriations and credited to special accounts</i>		19,059	
Total departmental resourcing	230,634	143,596	87,039

¹ Appropriation Act (No. 1) 2023–24 and Appropriation Act (No. 3) 2023–24. This may also include prior-year departmental appropriation and section 74 external revenue. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1, 3, 5) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

² Appropriation Act (No. 2) 2023–24 and Appropriation Act (No. 4) 2023–24.

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

Expenses by outcomes

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*	Actual expenses	Variation
	2023–24 \$'000	2023–24 \$'000	2023–24 \$'000
	(a)	(b)	(a) – (b)
Program 1.1: [Great Barrier Reef Marine Park Authority]			
Departmental expenses			
Departmental appropriation	59,482	45,775	13,707
s74 External Revenue ¹			
Special appropriations	8,000	9,110	(1,110)
Special accounts	40,082	60,497	(20,415)
Expenses not requiring appropriation in the Budget year ²	2,214	3,524	(1,310)
Departmental total	109,778	118,906	(9,128)
Total expenses for Program 1.1	109,778	118,906	(9,128)
Total expenses for Outcome 1	109,778	118,906	(9,128)
	2023–24	2023–24	
Average staffing level (number)	272	243	

* Full-year budget, including any subsequent adjustment made to the 2023–24 budget at Additional Estimates.

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

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

Appendix B: Staffing overview

Table 16: Ongoing employees (2023–24)

	Man/Male			Woman/ Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	2	0	2	2	0	2	0	0	0	0	0	0	0	0	0	4
EL 2	8	0	8	8	0	8	0	0	0	0	0	0	0	0	0	16
EL 1	15	0	15	36	2	38	0	0	0	0	0	0	0	0	0	53
APS 6	44	1	45	43	7	50	0	0	0	0	0	0	0	0	0	95
APS 5	11	0	11	19	6	25	0	0	0	0	0	0	0	0	0	36
APS 4	3	0	3	20	4	24	0	0	0	0	0	0	0	0	0	27
APS 3	0	0	0	6	1	7	0	0	0	0	0	0	0	0	0	7
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	83	1	84	134	20	154	0	0	0	0	0	0	0	0	0	238

Table 17: Non-ongoing employees (2023–24)

	Man/Male			Woman/ Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
CEO	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 1	3	1	4	1	0	1	0	0	0	0	0	0	0	0	0	5
APS 6	1	0	1	6	1	7	0	0	0	0	0	0	0	0	0	8
APS 5	2	0	2	4	3	7	0	0	0	0	0	0	0	0	0	9
APS 4	2	0	2	1	1	2	0	0	0	0	0	0	0	0	0	4
APS 3	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
APS 2	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	9	1	10	13	6	19	0	0	0	0	0	0	0	0	0	29

Table 18: Ongoing employee overview, 30 June 2024

	Woman/Female		Man/Male		
Classification	Full time	Part time	Full time	Part time	Total
APS 1	0	0	0	0	0
APS 2	0	0	0	0	0
APS 3	6	1	0	0	7
APS 4	20	4	3	0	27
APS 5	19	6	11	0	36
APS 6	43	7	44	1	95
EL 1	36	2	15	0	53
EL 2	8	0	8	0	16
SES 1	2	0	2	0	4
CEO	0	0	0	0	0
Total	134	20	83	1	238

Table 19: Non-ongoing employee overview, 30 June 2024

	Woman/Female		Man/Male		
Classification	Full time	Part time	Full time	Part time	Total
APS 1	0	0	0	0	0
APS 2	1	0	0	0	1
APS 3	0	1	0	0	1
APS 4	1	1	2	0	4
APS 5	4	3	2	0	9
APS 6	6	1	1	0	8
EL 1	1	0	3	1	5
EL 2	0	0	0	0	0
SES 1	0	0	0	0	0
CEO	0	0	1	0	1
Total	13	6	9	1	29

Table 20: Employment type by location (2023–24)

	Ongoing	Non-Ongoing	Total
Qld	234	28	262
ACT	4	1	5
Total	238	29	267

Appendix C:

Advertising and marketing

The Reef Authority undertakes advertising to support its operational program, including encouraging compliance with Marine Park zoning, and to support education and awareness obligations under the *Great Barrier Reef Marine Park Act 1975* (Marine Park Act).

During 2023–24, the Reef Authority conducted the advertising campaigns noted in Table 21. Further information on these advertising campaigns is available at www.gbrmpa.gov.au and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.

Details on the costs of media advertising and organisations used in 2032–24 are outlined in Table 21.

Table 21: Advertising campaigns run during 2023–24

Advertising campaign	Amount (2023–24)
Zoning education – compliance campaigns	\$629,406
Love the Reef campaign	\$217,981
Email subscription campaign	\$55,000
Recruitment	\$19,166
Assessing Coral Bleaching Events on the Great Barrier Reef video promotion	\$11,000
Indigenous Reef Advisory Committee – recruitment campaign	\$11,000
Reef Guardian Schools – global recruitment	\$9,296
Southern Plan of Management – consultation promotion	\$5,500
Local Marine Advisory Committee – recruitment campaign	\$5,041
Webinar promotion	\$660
Multimedia panel promotion	\$550

Appendix D:

Freedom of information

The *Freedom of Information Act 1982* (FOI Act) provides the community with the right of access to documents held by Australian Government agencies. This right of access is limited only by certain exceptions and exemptions in the FOI Act. Under the FOI Act, an application requesting access to information must:

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

FOI requests should be sent to:

The FOI Officer
C/- Legal Services
Great Barrier Reef Marine Park Authority
PO Box 1379
Townsville Qld 4810
Australia

Alternatively, requests can be lodged via email to FOI@gbrmpa.gov.au, or delivered to the Reef Authority's Townsville office at 235 Stanley Street, Townsville, Queensland, 4810.

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

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

The authorised decision-makers for requests made under the FOI Act for the agency are the 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 www2.gbrmpa.gov.au/about-us/corporate-information/freedom-information-requests.

This does not include those documents excepted under section 11C of the FOI Act.

Freedom of information operations

During 2023–24, the agency received five requests for access to documents under the FOI Act. No requests were carried over from the previous financial year. Of the requests received in 2023–24, exemption in full access to documents was granted in one case, partial access to documents was granted in one case, a mixture of partial and full access to documents was granted in two cases and the final request was still being processed at the end of the 2023–24 financial year. All five requests were processed (or, in the case of the request continuing into the 2024–25 financial year, is still being processed) within statutory timeframes.

Appendix E:

Ecologically sustainable development and environmental performance

Section 516A of the *Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act) requires Australian Government organisations to report on their environmental performance and how they accord with, and advance, the principles of ecologically sustainable development. It also promotes the integration of environmental, economic and social considerations. The following is a summary of the Reef Authority's 2023–24 activities as per section 516A of the EPBC Act.

Advancing the principles of ecologically sustainable development [section 516A(6)(a)]

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

- Administering and enforcing the Marine Park Act, which explicitly recognises these principles.
- Releasing publications on climate change and the Reef.
- Making information readily available on the agency's external website.
- Working with the Australian and Queensland governments to progress implementation of the Reef 2050 Plan.
- Working with the Department of Climate Change, Energy, the Environment and Water, other agencies and stakeholders to promote ecologically sustainable development focused on:
 - ensuring long-term protection, ecologically sustainable use, understanding and enjoyment of the Reef for all Australians and the international community through the control, care and development of the Marine Park
 - providing policy advice to the Minister for the Environment and Water, to ensure the Reef Authority's policies and other environmental policies are mutually supportive.

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

Contributing to the conservation of biodiversity

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

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

Protecting the world heritage values of the Reef

Protecting world heritage values is a core role of the Reef Authority through activities such as:

- regulating proposed actions in, or adjacent to, the World Heritage Area
- promoting the world heritage values of the Reef through communication, education and engagement
- working in partnership with stakeholder groups, including:
 - local governments, schools and fishers through the Reef Guardian programs
 - Traditional Owners on sustainable traditional use practices for marine resources
 - advisory groups on the management of Marine Park issues
- maintaining an accreditation program focused on high-standard tourism operations
- working with Reef businesses and industry on programs that promote environmental, economic and social benefits (e.g. Eye on the Reef)
- training tourism industry staff to monitor and assess the health of the Reef at high-value tourism sites.

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

The specified outcome for the Reef Authority is ‘the long-term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community through the care and development of the Marine Park’. This outcome underpins the Reef Authority’s work in providing for the ecologically sustainable use of the Marine Park and is achieved through the delivery of four objectives:

1. Enhancing Reef resilience by providing expert knowledge to advise key decision makers on managing, reducing or avoiding significant threats to the Reef.
2. Enhancing Reef resilience through innovation, management and regulation of the Marine Park and our in-field presence.

3. Enhancing Reef resilience through partnerships, collaboration and education.
4. Supporting a high-performing organisation.

Part 3 of this annual report contains a comprehensive assessment of work undertaken to meet these four objectives in 2023–24.

Protecting the environment [section 516A(6)(c)]

The Reef Authority is responsible for managing one of the world’s premier natural resources through the care and development of the Marine Park. It manages the Marine Park as a multiple-use area and permits such uses that are ecologically sustainable and allowed by legislation. In conjunction with its partners, the Reef Authority maintained compliance and enforcement activities during 2023–24, with funding provided by both the Australian and Queensland governments for field management.

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

Minimising the impact of our activities on the environment [section 516A(6)(d)]

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

The Reef Authority maintains a Sustainability Office within the corporate services section, with dedicated staff and budget to ensure a consistent approach to sustainability across our services. A [Sustainability Strategy](#) articulates the overarching goals and direction of the organisation and formally expresses our commitment to sustainable environmental management. The strategy provides a focused, methodical and consistent approach, with new targets

and direct steps to reduce the environmental impacts of our services in the action areas of:

- strategy, governance and reporting
- clean energy and clean air
- Circular Economy and waste management
- Nature Positive principles.

The Sustainability Strategy sets a standard for the Reef Authority to account for, and manage, greenhouse gas emissions from our services and meet the Australian Government's commitment to net zero emissions for the public service by 2030. In 2023–24, the Reef Authority reduced greenhouse gas emissions through the following Sustainability Strategy initiatives:

- Maintaining 100 per cent purchases of renewable electricity (GreenPower) for all properties solely owned or leased by the Reef Authority.
- Maintaining the light passenger road vehicle fleet as 100 per cent electric vehicles.
- Developing an electric vehicle charging plan and installing charging infrastructure at all office locations.
- Engaging with partners to reduce corporate waste and developing a mechanism to accurately measure different waste streams.
- Developing a Reef Authority-specific Sustainable Procurement Framework and Policy, which aligns with and is guided by the Sustainable Procurement Guide (developed by the Department of Climate Change, Energy, the Environment and Water's Commonwealth Sustainable Procurement Advocacy and Resource Centre) and the Environmentally Sustainable Procurement Policy of the Department of Finance.
- Adopting best practice environmental performance for computer hardware and sustainable end-of-life options for digital (computer) equipment.

The Reef Authority will continue to implement the Sustainability Strategy by:

- adopting sustainable and low emissions in the built environment through the Green Star and National Australia Built Environment Rating System (NABERS) certifications — the Reef Authority

head office in Townsville is registered with Green Star Interiors certification, NABERS Energy and NABERS Waste Tenancy and is currently undergoing the certification processes

- avoiding plastics in apparel purchasing where possible and adopting procurement that aligns with Circular Economy and Nature Positive principles, ethical manufacturing and the Reef Authority brand
- encouraging and setting requirements for suppliers to reduce their emissions in the delivery of their services to the Reef Authority.

The Reef Authority has adopted an even stronger commitment to continuously improving its own environmental performance through initiatives driven and coordinated by the Sustainability team.

Climate disclosure

Commonwealth Climate Disclosure is the Australian Government's policy for Commonwealth entities to publicly disclose their exposure to climate risks and opportunities as well as their actions to manage them. This is the Reef Authority's first annual report that includes climate-related disclosures, in accordance with the criteria of the Commonwealth Climate Disclosure (CCD) Pilot Guidance.

The Reef Authority has voluntarily opted into the CCD Pilot, which is currently only mandatory for Commonwealth Departments of State. This demonstrates the Reef Authority's commitment to transparency as well as to rigorous processes, incremental progress and continuous improvement. It also aligns with our position on climate change as the lead management agency for the Great Barrier Reef.

Climate risk governance and accountability

The Reef Authority's governance structures are underpinned by a robust enterprise risk management framework established in accordance with the *Commonwealth Risk Management Policy* (2023) and the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). This framework identifies, assesses, mitigates and monitors

risks to ensure the Reef’s sustainable management and protection. It is reviewed and updated to manage emerging risks, and we work closely with several Traditional Owner groups and stakeholders.

We use our existing governance and risk systems, policies and tools to manage

risks, including climate-related risks and opportunities. We see climate-related risk as a priority action area, and climate-related risk and opportunity reporting has been included in existing risk-reporting arrangements and key corporate documentation (such as our Corporate Plan).

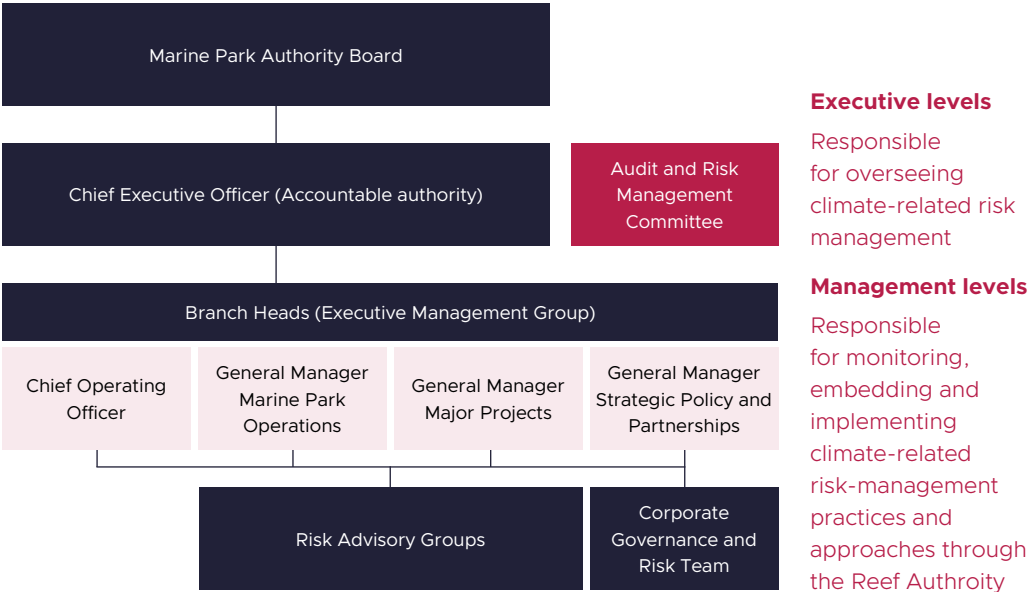


Figure 15: Interim governance structure for climate risk management

The Marine Park Authority Board (the Board) has responsibility for risk-management oversight. The Reef Authority Audit and Risk Management Committee ensures that assurances are in place to implement climate risk-management practices and strategies and to ensure steps are being undertaken so that climate-related risks and opportunities are appropriately identified, prioritised and managed across the organisation.

Although the Board has responsibility for risk-management oversight, including climate-related risk, we embed a culture that risk management is everyone’s business. All staff are responsible for climate-related risk and opportunity identification and management with consideration to their role and commensurate to their level.

The Reef Authority Sustainability Strategy is approved by the Executive Management Group and the Board, and it ensures that past, existing and future measures are reviewed

to gauge their effectiveness in considering the trade-offs between climate-related risks and government policy and other constraints. For example, new property management activities consider emissions reduction and other sustainability elements, and these are articulated in the Reef Authority Emissions Reduction Plan.

The *interim* governance structure associated with climate risk management is outlined in Figure 15. Roles and responsibilities of the accountable authority in managing climate risks and opportunities within the Reef Authority are described in Table 22. Any changes will be reported in our next disclosure. The governance arrangements reflected in Figure 15 will be reviewed in the next reporting period and any changes made will be reported in our next disclosure.

Climate risk management

The Reef Authority has continued to embed risk-management principles and

practices through its risk governance and risk-management framework. This year is the first year that Reef Authority has voluntarily embarked on the organisational risk assessment and reporting in accordance with the obligations under the Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–26.

This reporting year, we have focused on the first three steps of the Climate Risk and Opportunity Management Program’s (CROMP) organisation-wide climate risk and opportunity assessment. In the next reporting year, we aim to further develop these three steps and review the requirements of all six steps of the organisation’s climate risk and opportunity assessment.

Table 22: Roles and responsibilities for climate risk management

Role	Risk responsibilities
Marine Park Authority Board	In consultation with the Executive Management Group, identifies specific sources of risk for the Reef Authority.
Chief Executive Officer	Accountable authority, as defined under section 12 of the PGPA Act, with ultimate responsibility for having systems of risk management in place — this includes determining risk appetite, tolerance and a positive risk culture. This also includes the establishment and oversight of climate-related risk assessment processes and performance targets, such as (but not limited to) the development of emissions-reduction targets for inclusion in the Reef Authority Emissions Reduction Plan. The accountable authority will be informed on climate risks quarterly through the quarterly Corporate Reporting and Audit and Risk Management Committee cycle.
Audit and Risk Management Committee	Engages with senior leaders around risk management and advises the CEO and the Executive Management team on the appropriateness of the Reef Authority’s system of risk oversight and management.
Chief Risk Officer (CRO)	General Manager, Strategy Policy and Partnerships, holds the role of CRO. Responsible for overseeing the risk-management framework and governance and advising the Marine Park Authority Board and the Audit and Risk Management Committee.
Executive Management Group	Executes the Reef Authority’s obligations under the Commonwealth Climate Disclosure Reform, CROMP.
Corporate Governance and Risk team	Responsible for designing, building and implementing the risk-management framework and governance as well as advising the Audit and Risk Management Committee, the Executive Management Group and Marine Park Authority Board. The Corporate Governance and Risk team coordinates the review of the current strategic and operational risk frameworks and plans. It is also responsible for maintaining corporate risk registers and risk-control measures.
Risk Advisory Group	Identifies emerging risks and provides advice to executive levels for specific risk areas (such business continuity, workplace health and safety), ensuring an appropriate response, notifications and reporting.
Chief Sustainability Officer (CSO)	The Chief Operating Officer holds the role of the CSO, the appointment of which is encouraged by the Net Zero in Government Operations Strategy. Management of the Reef Authority Sustainability Strategy and the implementation is overseen by the Head of Sustainability in the Business Operations team.

Table 23: Climate Risk and Opportunity Management in the Public Sector (CROMP) actions completed

Step 1: Scoping the assessment	
<ul style="list-style-type: none">• Defined climate risk governance structures and identified risk teams and executive level responsibilities.• Identified climate-related strategic risks as six risks identified in the 2023–24 Reef Authority Corporate Plan:<ul style="list-style-type: none">• Risk 1: Reef-wide/regional scale environmental event(s), including climate change impacts.• Risk 2: Business resilience challenged due to a major external event.• Risk 3: Reef Authority priorities/directions out of step with community expectations.• Risk 8: Innovation and technology enablement.• Risk 12: Preventable safety/wellbeing event.• Risk 13: The Reef Authority business operations, including management actions, unintentionally amplifies the effects of climate change on the Great Barrier Reef.• Identified the geographic region of interest as the Great Barrier Reef Marine Park, the area that Reef Authority is responsible for managing under the <i>Great Barrier Reef Marine Park Authority Act 1975</i>.• Created a list of stakeholders for ongoing activities.• Commenced the review of the Reef Authority’s risk-management framework, strategic and operational risks for alignment with the Commonwealth Climate Risk Disclosure principles.• Identified the opportunity for staff to have immediate access to the Climate Risk and Opportunity Management Training in the APS Academy.	
Step 2: Consider current and future state	
<ul style="list-style-type: none">• Past impacts of relevance identified (e.g. mass coral bleaching, cyclones, severe flooding).• For the purpose of Commonwealth Climate Disclosure, identified existing documents that relate to climate change impacts on the Great Barrier Reef and the Reef Authority.• Identify staff who will be required to complete the Climate Risk and Opportunity Management Training in the APS Academy in the 2024–25 year.• Consider the severe environmental impacts in the 2023–24 year and whether opportunities exist for improvement to preparation or responses.• Consider how existing climate risk-management measures align with the Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–26.	
Step 3: Identify risks and opportunities	
<ul style="list-style-type: none">• This step is underway.	

Metrics and targets

Climate-related metrics

2023–24 greenhouse gas emissions inventory

Emissions are required to be calculated in accordance with the Australian Public Service (APS) Net Zero Emissions Reporting Framework provided by the Department of Finance, consistent with the

whole-of-Australian-Government approach as part of the APS Net Zero by 2030 policy. For the emissions calculation method see the Pilot Metrics and Targets Factsheet. The Reef Authority has not deviated from this methodology.

2023–24 includes the addition of the following emissions categories, as required

by expansion of two of the APS Net Zero Emissions Reporting Framework:

- Refrigerants (voluntary – the Reef Authority will not be including refrigerants in 2023–24 due to lack of reliable data).
- Solid waste disposal and treatment (reported as Scope 3).
- Employee domestic business travel (hire car and accommodation) (reported as Scope 3).

The Reef Authority also includes marine fuel emissions (diesel and petrol) that result from contracted marine services.

The greenhouse gas emissions inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented as carbon dioxide equivalent (CO₂-e) emissions and are based on the best available data at the time of reporting. Amendments to data may be required in future reports which will then be presented on the Reef Authority's website.

Table 24: 2023–24 greenhouse gas emissions inventory – location-based method

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (Location-based Approach)	N/A	894.861	184.236	1,079.097
Natural Gas	0.000	N/A	0.000	0.000
Solid Waste*	N/A	N/A	99.441	99.441
Refrigerants**	0.000	N/A	N/A	0.000
Fleet and Other Vehicles (Road Vehicles)	77.201	N/A	19.031	96.232
Other Vehicles (Marine Vessels)	1,226.734	N/A	304.102	1,530.836
Other Vehicles (Contracted Marine Survey)	0.000	N/A	1,185.933	1,185.933
Other Vehicles (Aviation)	81.005	N/A	22.016	103.021
Domestic Commercial Flights	N/A	N/A	305.359	305.359
Domestic Hire Car*	N/A	N/A	6.157	6.157
Domestic Travel Accommodation*	N/A	N/A	159.881	159.881
Other Energy	1.076	N/A	0.276	1.352
Total t CO₂-e	1,386.016	894.861	2,286.431	4,567.308

Note: The table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = carbon dioxide equivalent.

** Indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.*

*** Indicates optional emission source for 2023–24 emissions reporting.*

In this reporting period (2023–24), the Reef Authority has reduced its direct greenhouse gas emissions (Scope 1 and 2) in line with its corporate Performance Criterion 4.3.

The Reef Authority's indirect emissions (Scope 3) have increased during this reporting period. This is due to an expansion of mandatory reporting activities by the Department of Finance (solid waste, hire car, hotel accommodation), changes in assignment of the emissions scope for the Crown-of-thorns Starfish Control Program (see below) and improved data capture by the Reef Authority. The quality of indirect emissions data is expected to continue to improve over time as emissions reporting matures.

In the Reef Authority Annual Report 2022–23, the greenhouse gas emissions from the combustion of marine fuels

for the Crown-of-thorns Starfish Control Program, which is delivered by contracted marine service providers, were designated as Scope 1 emissions. However, further investigation revealed that the program was predominantly not within the full operational control of the Reef Authority (i.e. Scope 3). Therefore, in this reporting period (2023–24), the greenhouse gas emissions from the combustion of marine fuels for the Crown-of-thorns Starfish Control Program considered has been designated as Scope 3 (indirect emissions).

In the Reef Authority Annual Report 2022–23, emissions for Fleet Vehicles Scope 1 and Scope 2 were incorrectly published. The correct values were 1,961,577 kg CO₂-e (Scope 1) and 485,654 kg CO₂-e (Scope 3).

Emissions from electricity consumed by electric and plug-in hybrid vehicles using on-site charging infrastructure, has been included in the emission for electricity purchased by Reef Authority sites. Emissions associated with electricity consumption from public charging stations has been reported within Fleet Vehicle emissions.

LPG gas consumption data was converted from weight to volume using the following assumption, as provided by Elgas: 1kg propane = 0.546 m³ propane.

Domestic travel emissions may contain some domestic flight reservations for non-Reef Authority employees. While not within the scope of the APS Net Zero Emissions Reporting Framework, these emissions have been included, as they were unable to be separated from GBRMPA's data.

At the time of reporting, the Reef Authority was not aware of equipment that had a total refrigerant gas charge greater than 100kg, and refrigerant in the equipment has a Global Warming Potential greater than 1000 tCO₂-e per tonne gas.

Emissions from hire cars for 2023–24 have been sourced from third party providers and may be incomplete. The quality of data is expected to improve over time as emissions reporting matures.

Emissions from solid waste for 2023–24 are based on estimations of the volume of solid waste to landfill. These were calculated using the bin size and frequency of collection and are considered to be an overestimate of true volumes sent to landfill. The quality of data is expected to improve over time as emissions reporting matures.

Electricity-related greenhouse gas emissions were calculated using the location-based approach shown in Table 25. When applying the market-based method, which accounts for factors such as GreenPower usage, purchased large-scale generation certificates, power purchasing agreements, the renewable power percentage and the jurisdictional renewable power percentage (ACT only), the total emissions for electricity are as shown in Table 25.

Table 25: 2023–24 electricity greenhouse gas emissions

	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location-based Approach)	894.861	184.236	1,079.097	100.00%
Market-based electricity emissions	0.000	0.000	0.000	100.00%
Total renewable electricity	-	-	-	100.00%
Mandatory renewables ¹	-	-	-	18.72%
Voluntary renewables ²	-	-	-	81.28%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = carbon dioxide equivalent.

¹ Mandatory Renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

² Voluntary Renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

The difference in carbon dioxide equivalent in location versus market-based emissions is due to the Reef Authority having most of its operations within Queensland, which has a jurisdictional renewable power percentage.

Climate-related targets

The Reef Authority is making strong contributions towards the attainment of the Government’s APS Net Zero by 2030 target. The Reef Authority is following the APS Net Zero by 2030 target in full, as per the Net Zero Government Operations Strategy.

The APS Net Zero target

The APS Net Zero by 2030 target is a net emissions-reduction target based on the metric CO₂-e. It is an absolute target, rather than an intensity target, as it corresponds to a reduction in total emissions. The timeframe for achieving the APS Net Zero target is 2030, and it applies at the aggregate level to in-scope non-corporate Commonwealth entities. The target covers the entirety of our organisation’s operations, including Scope 1 and Scope 2 greenhouse gas emissions, with decisions on Scope 3 greenhouse gas emissions to be made in the future as further data becomes available.

The APS Net Zero by 2030 target forms part of Australia’s international climate commitments, including Australia’s Nationally Determined Contribution under the Paris Agreement. The types of greenhouse gas emissions covered by the target are set out in the APS Net Zero Emissions Reporting Framework. The APS Net Zero by 2030 target was not derived using a sectoral decarbonisation approach.

Emissions Reduction Plan

This year we published our first Emissions Reduction Plan (ERP) within our Corporate Plan. Our ERP sets out our planned activities to reduce emissions to net zero by 2030. It includes both planned and new initiatives to reduce emissions, to align with the Reef Authority Sustainability Strategy approved by the Reef Authority Executive Management Group and the Marine Park Authority Board.

Summary of progress

We have developed and published our ERP, which outlines priorities and targeted actions that have been implemented, or committed to, within this reporting period, as well as those that will be delivered in the future.

We will continue to monitor our progress towards net zero and report additional measures, if required.

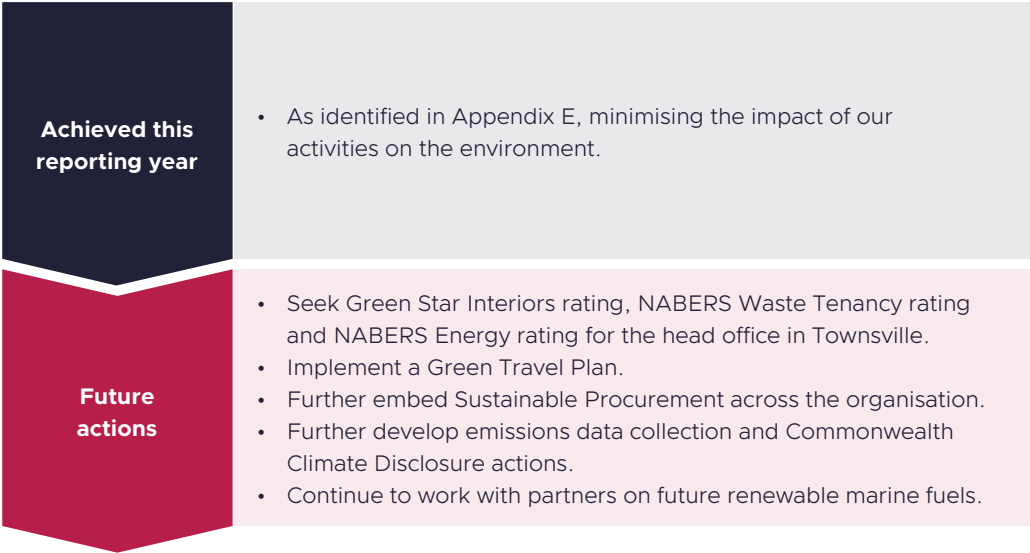


Figure 16: Summary of Reef Authority Sustainability Strategy and Emissions Reduction Plan actions

Appendix F:

Queensland Government financials

Table of contents

Statement of income and expenses	135
Statement of assets and liabilities	136
<hr/>	
Section 1	137
About the program and this financial report	137
A1 Basis of financial report preparation	137
Notes to the Financial Report	
A1-1 General information	137
A1-2 Purpose and principal activities	137
A1-3 Compliance with prescribed requirements	138
A1-4 Presentation	139
A1-5 Authorisation of financial report for issue	139
A1-6 The reporting program	139
<hr/>	
Section 2	140
Notes about our financial performance	140
B1 Expenses	140
B1-1 Employee expenses	140
B1-2 Supplies and services	141
<hr/>	
Section 3	142
Notes about our financial position	142
C1 Property, plant and equipment	142
Certification	143
Management certificate	143
Independent Auditor’s report	144

Department of Environment, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Statement of Income and Expenses
for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Income from continuing operations			
<i>Revenue</i>			
User charges and fees		27	17
Funding from the Joint Field Management Program	A1-3	29,258	27,896
Other revenue		2	1
<i>Total revenue</i>		29,287	27,914
Gains on disposal		62	47
Total income from continuing operations		29,349	27,961
Expenses from continuing operations			
Employee expenses	B1-1	15,015	14,000
Supplies and services	B1-2	11,150	10,774
Grants and subsidies		1	-
Depreciation and amortisation		3,586	2,643
Other expenses		32	36
Total expenses from continuing operations		29,784	27,453
Net surplus		(435)	508

The accompanying notes form part of these financial statements.

Department of Environment, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Statement of Assets and Liabilities
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Current assets			
Cash at bank		596	571
Receivables		572	568
Other assets		37	11
Total current assets		<u>1,205</u>	<u>1,150</u>
Non-current assets			
Property, plant and equipment	C1	35,622	34,644
Total non-current assets		<u>35,622</u>	<u>34,644</u>
Total assets		<u>36,827</u>	<u>35,794</u>
Current liabilities			
Payables		267	681
Accrued employee benefits		451	393
Total current liabilities		<u>718</u>	<u>1,074</u>
Total liabilities		<u>718</u>	<u>1,074</u>
Net assets		<u><u>36,109</u></u>	<u><u>34,720</u></u>

The accompanying notes form part of these financial statements.

**Department of Environment, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2024**

**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 2023 to 30 June 2024.

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, Science and Innovation
Level 32
1 William St
BRISBANE QLD 4000

The principal place of business:

Joint Field Management Program for
The Great Barrier Reef Marine Park Authority and Queensland Parks and Wildlife Services
280 Flinders Street
TOWNSVILLE QLD 4810

For information in relation to the Great Barrier Reef Marine Park Authority financial report please email info@desi.qld.gov.au or visit the authority's website at <http://www.gbrmpa.gov.au>.

A1-2 PURPOSE AND PRINCIPAL ACTIVITIES

Through the *Great Barrier Reef Intergovernmental Agreement 2015* the Commonwealth and Queensland Governments have agreed to co-operatively plan, fund and deliver an integrated, strategically planned, and co-ordinated program of field management of marine and national parks within the Great Barrier Reef World Heritage Area.

Department of Environment, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2024

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, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2024**

A1-3 COMPLIANCE WITH PRESCRIBED REQUIREMENTS (continued)

Grants and Contributions

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

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

Cash

The cash balance represents the cash receipts not spent as at 30 June 2024. 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 2024.

Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount. Amounts owing are unsecured and are generally settled on 30 day terms.

A1-4 PRESENTATION

Currency and Rounding

Amounts included in the financial report are in Australian dollars and rounded to the nearest \$1,000, or where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2022-23 financial report.

Comparative information has been restated where necessary to be consistent with the disclosure in the current period.

A1-5 AUTHORISATION OF FINANCIAL REPORT FOR ISSUE

The financial report is authorised for issue by the Executive Director, QPWS and Partnerships and the Chief Finance Officer at the date of signing the Management Certificate.

A1-6 THE REPORTING PROGRAM

The financial report includes the value of all revenues, expenses, assets and liabilities of the program, managed by the Department on behalf of the Queensland Government.

Department of Environment, Science and Innovation
Notes to the Financial Report
for the year ended 30 June 2024

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 EXPENSES

B1-1 EMPLOYEE EXPENSES

	2024	2023
	\$'000	\$'000
Employee benefits		
Wages and salaries	11,699	10,858
Employer superannuation contributions	1,575	1,390
Annual leave levy expense	1,214	1,187
Long service leave levy expense	306	289
Employee related expenses		
Salary related taxes	-	1
Workers compensation expense	68	68
Other employee expenses	153	207
	<u>15,015</u>	<u>14,000</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.

Accounting Policy - Wages and Salaries

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

Accounting Policy - Sick Leave Expense

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Department of Environment, Science and Innovation
GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM
Notes to the Financial Report
for the year ended 30 June 2024

B1 EXPENSES (continued)

B1-1 EMPLOYEE EXPENSES (continued)

Accounting Policy - Annual Leave and Long Service Leave

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

Accounting Policy - Superannuation

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

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

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

B1-2 SUPPLIES AND SERVICES

	2024	2023
	\$'000	\$'000
Repairs and maintenance	1,481	1,777
Outsourced services	1,822	1,760
Travel	1,848	1,589
Corporate support expense	1,262	1,262
Fuel and oil	1,285	1,150
Traditional owner services	632	496
Materials and consumables	518	477
Information and communication technologies	501	454
Accommodation and operating leases	387	290
Motor vehicle hire - Q fleet	312	257
Marine Vessels	198	209
Training & Related Services	146	338
Minor Plant and Equipment	58	83
Expert Examinations and Reports	4	70
Other supplies and services	696	562
	<u>11,150</u>	<u>10,774</u>

Department of Environment, Science and Innovation
Notes to the Financial Report
for the year ended 30 June 2024

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 PROPERTY, PLANT AND EQUIPMENT

	2024	2023
Notes	\$'000	\$'000
Buildings: at fair value		
Gross	15,478	12,229
Less: Accumulated depreciation	<u>(7,093)</u>	<u>(5,384)</u>
	8,385	6,845
Heritage and cultural assets: at fair value		
Gross	20	19
Less: Accumulated depreciation	<u>(5)</u>	<u>(4)</u>
	15	15
Plant and equipment: at cost		
Gross	34,477	27,097
Less: Accumulated depreciation	<u>(12,137)</u>	<u>(9,655)</u>
	22,340	17,442
Infrastructure: at fair value		
Gross	3,141	2,973
Less: Accumulated depreciation	<u>(609)</u>	<u>(812)</u>
	2,532	2,161
Capital works in progress: at cost ⁽¹⁾	2,350	8,181
	<u>35,622</u>	<u>34,644</u>

⁽¹⁾ Includes \$0.17m software works in progress.

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

Asset Class	Threshold
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 \$3.05m (2023: \$4.83m).

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

Plant and equipment is valued at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector.

The non-current physical assets (excluding motor vehicles) are insured through the Queensland Government Insurance Fund. Motor vehicles are insured through commercial insurers.

Department of Environment, Science and Innovation

In relation to the Joint Field Management Program for the Great Barrier Reef World Heritage Area

**Management Certificate
for the year ended 30 June 2024**

This special purpose financial report has been prepared pursuant to:

- the *Great Barrier Reef Intergovernmental Agreement 2015* between the Commonwealth and the Queensland Governments
- the *Memorandum of Understanding for Provision of Field Management Services for The Great Barrier Reef Marine Park and Queensland Marine and National Parks within the Great Barrier Reef World Heritage Area (2022-27)* (dated 19 September 2022)
- the Great Barrier Reef Marine Park Authority, and
- the decisions of the Field Management Strategy Group outlined in the *Reef Joint Field Management Program Annual Business Plan 2022-23*.

In accordance with these agreements, we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects
- b) the reports have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Environment and Science in relation to the Great Barrier Reef Joint Field Management Program for the year ended 30 June 2024 and of the financial position of the program at the end of the year; and
- c) financial assistance received has been expended in accordance with the purposes for which it was given in the financial year.



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

Date: 30/8/24



Neil Cambourn
Executive Director
QPWS and Partnerships
Department of Environment, Science
and Innovation

Date: 30-08-24

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.

The financial report comprises the statement of assets and liabilities as at 30 June 2024, the statement of income and expenses for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2024, and its financial performance for the year then ended
- b) complies with the *Great Barrier Reef Intergovernmental Agreement 2015* and the financial reporting framework described in Note A1-3.

Basis for opinion

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

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

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

Emphasis of matter – basis of accounting

I draw attention to Note A1-3 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of Department of Environment and Science under the *Great Barrier Reef Intergovernmental Agreement 2015*. As a result, the financial report may not be suitable for another purpose. My opinion is not modified in respect of this matter.

Responsibilities of the entity for the financial report

The department is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Great Barrier Reef Intergovernmental Agreement 2015* and the financial reporting framework described in Note A1-3, and for such internal control as the department determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error. In fulfilling this responsibility, the department determined that the basis of preparation described in Note A1-3 is appropriate to meet the requirements of the *Great Barrier Reef Intergovernmental Agreement 2015*.

The department is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Jacques Coetzee

30 August 2024

Jacques Coetzee
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix G:

Correction of material errors in the Reef Authority’s Annual Report 2022–23

In the Reef Authority *Annual Report 2022–23*, emissions for Fleet Vehicles Scope 1 and Scope 2 were incorrectly published. The correct values were 1,961,577 kg CO₂-e (Scope 1) and 485,654 kg CO₂-e (Scope 3).

Table 26: The tabled hard copy of the Reef Authority *Annual Report 2022–23* stated incorrect values for the total remuneration for the CEO. The Minister was notified at the time and the digital annual reporting tool was updated to include the correct values. All subsequent hard copies included an insert with the amended table before being distributed to the libraries.

Senior executive remuneration

Information about remuneration for key management personnel.

Table 26: Senior executive remuneration 2022–23

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

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

a Base salary includes salary paid and accrued, salary paid while on annual leave, salary paid while on personal leave, annual leave accrued and higher duties allowances.

b Other benefits and allowances include monetary benefits such as car allowances and non-monetary benefits such as provision of a carpark.

c For individuals in a defined contribution scheme (for example PSSAP and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefits scheme (for example CSS and PSS), superannuation includes the relevant Notional Employer Contribution Rate and Employer Productivity Superannuation Contribution.

d Long service leave comprises the amount of leave accrued, leave taken in the period.

e Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits with the exception of the impact of any promotion on leave balances that existed prior to the promotion. This means there is a difference between the remuneration determined by the Remuneration Tribunal and the remuneration disclosed in this table and note 6.2 Key Management Personnel presented in the financial statements.

PART 7

ACRONYMS AND INDEX



Acronyms and abbreviations

ACCU	Australian Carbon Credit Units
ACT	Australian Capital Territory
AIMS	Australian Institute of Marine Science
AM	Member of the Order of Australia
AMSA	Australian Marine Sciences Association
AO	Officer of the Order of Australia
APS	Australian Public Service
ARPANSA	The Australian Radiation Protection and Nuclear Safety Agency
ATSIMS	Aboriginal and Torres Strait Islanders in Marine Science
CCD	Commonwealth Climate Disclosure
CEO	Chief Executive Officer
CLASS criteria	Care – Learn – Act – Share – Steward
CO ₂ -e	carbon dioxide equivalent
CRO	Chief Risk Officer
CROMP	Climate Risk and Opportunity Management Program
CSIRO	Commonwealth Scientific and Industrial Research Organisation
CSO	Chief Sustainability Officer
Cth	Commonwealth
DFAT	Department of Foreign Affairs and Trade
EA	Enterprise Agreement
EL	Executive Level
EMC	Environmental management charge
EMG	Executive Management Group
EPBC Act	<i>Environmental Protection and Biodiversity Conservation Act 1999</i>
ERP	Emissions Reduction Plan
ERM	Enterprise Risk Management
FAA	Fellow of the Australian Academy of Science
FINFO	Further information
FOI	Freedom of information
FOI Act	<i>Freedom of Information Act 1988</i>
FTSE	Fellow of the Australian Academy of Technology and Engineering
GBRMP	Great Barrier Reef Marine Park
GST	Goods and services tax
GWP	Global Warming Potential

Hon	Honourable
ICT	Information and Communication Technology
IMOS	Integrated Marine Observing System
IRAC	Indigenous Reef Advisory Committee
LMAC	Local Marine Advisory Committee
LTMP	Long-Term Monitoring Program
Marine Park Act	<i>Great Barrier Reef Marine Park Act 1975</i>
MBA	Master of Business Administration
MP	Member of Parliament
MPA	Marine Park Authority
NABERS	National Australia Built Environment Rating System
NGA	National Greenhouse Accounts
OHS	Occupational health and safety
OHSE	Occupational Health Safety and Environment
PBS	Portfolio Budget Statement
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule
PhD	Doctor of Philosophy
Prof	Professor
Public Service Act	<i>Public Service Act 1999</i>
Qld	Queensland
RACE framework	Reach, act, convert, engage
RAP	Reconciliation Action Plan
RAPID data collection	Rapid Assessment Procedures
RJFMP	Reef Joint Field Management Program
SES	Senior Executive Service
STEM	Science, Technology, Engineering and Mathematics
TM	Trademark
TUMRA	Traditional Use of Marine Resources Agreements
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNSW	University of New South Wales
VIN	Vehicle Identification Number
WHS	Workplace Health and Safety

List of requirements

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

PGPA Rule Reference	Part of Report	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	Table of contents (print only).	Mandatory
17AJ(b)	158	Alphabetical index (print only).	Mandatory
17AJ(c)	150	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	152	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	A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	14	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	17	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	23	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	23	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	15	Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	15	Position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)	15	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	Part of Report	Description	Requirement
17AD(c)	Report on the Performance of the entity		
	<i>Annual performance Statements</i>		
17AD(c)(i); 16F	23	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	<i>Report on Financial Performance</i>		
17AF(1)(a)	19	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	118	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		
	<i>Corporate Governance</i>		
17AG(2)(a)	78	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)	68	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory
	<i>Audit Committee</i>		
17AG(2A)(a)	76	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	76	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	76	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
<i>Audit Committee</i>			
17AG(2A)(d)	76	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	76	The remuneration of each member of the entity's audit committee.	Mandatory
<i>External Scrutiny</i>			
17AG(3)	76	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
<i>Management of Human Resources</i>			
17AG(4)(a)	78	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	120	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)	120	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)	80	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)	80	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Management of Human Resources			
17AG(4)(c)(ii)	120	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	80	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	80	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	80	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	80	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	80	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	85	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)	83	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	83	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)	83	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)	83	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)	83	A statement that “ <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> ”	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Reportable non-consultancy contracts			
17AG(7A)(a)	83	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)	83	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	83	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)	83	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)	83	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)	83	A statement that “[<i>Name of entity</i>] 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.”	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Small business			
17AG(10)(b)	83	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	83	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)	86	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	81	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	123	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, Mandatory
17AH(1)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory
17AH(1)(c)	80	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	124	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)	146	Correction of material errors in previous annual report.	If applicable, mandatory
17AH(2)	78,125	Information required by other legislation.	Mandatory

Alphabetical index

A

Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park 57, 58, 59
Aboriginal and Torres Strait Islander Marine Science program 51
Aboriginal and Torres Strait Islander peoples see First Nations peoples
accountable authority 15, 69, 83, 89, 127, 129 statement 22
Acknowledgement of Traditional Owners III
acronyms and abbreviations 150
advertising and marketing 123
advisory committees 74–5
 Indigenous Reef Advisory Committee 8, 75
 Local Marine Advisory Committees 49, 74, 75, 126
 purpose 74
 Reef Advisory Committees 74–5
 Tourism Reef Advisory Committee 75
agency resource statement and resources for outcomes 118–19
Ahyick, Basil 76, 77
Airlie Beach office 84
Annual Performance Statement 24
antifouling paint 4
APS Academy 79
APS Disability Employment Strategy (2020–25) 79
APS Employee Census 62
APS Net Zero 2030 policy 11, 64, 127, 129, 130, 133
Artificial Reefs policy see Fish Aggregating Devices and Artificial Reefs policy
AS 8001-2008 Fraud and Corruption Control 78
asset management 84
Association of Marine Park Tourism Operators 54
Audit and Risk Management Committee 64, 76–8
 Charter of Operations 76
 functions and responsibilities 76, 128, 129
 internal audits 78
 membership and meeting attendance 76–7
 remuneration of members 76
AusTender 83
Australian Carbon Credit Units (ACCUs) 65

Australian Curriculum, STEM resources aligned with 50, 51
Australian Institute of Marine Science (AIMS) 5, 8, 35, 60
Australian National Audit Office 83
 Independent Auditor's Report 87
Australian Public Service
 Gender Equality Strategy (2021–26) 79
 Values and Code of Conduct 78
Authority Board 18, 28, 64, 69–74
 meeting schedule and attendance 73–4
 membership 69, 70–3
 remuneration 81, 113
 responsibilities 69, 128, 129
awards 11, 50, 51

B

Baines, Jeff 52
'Be a Marine Biologist for a Day' program 8, 51, 53
Beeden, Roger 16
Bell, Peter 76, 77
biodiversity conservation 125
bleaching categorisation framework 5, 8
Blueprint for Climate Resilience and Adaptation 2030 (Blueprint 2030) 6, 7, 28, 29, 40, 68, 75
 strategic goals 7, 29
Blueprint for Resilience 2017 29
Board (Reef Authority) see Authority Board
Boskalis Australia Pty Ltd 4
branches (of Reef Authority) 15–16
Brown, Scott 76, 77
Browning, Teena 16
budget variances monitoring 61, 63–4
Byellee people 4

C

Cahill, Matthew 76–7
Cairns Area Plan of Management 1988 18
Cairns EcoFiesta 56
Cairns office 84
Canberra office 84
capacity building 9, 75
carbon dioxide equivalent (CO₂-e) emissions 131–2
cash flow statement 93

Central Field Operations Team 4
 Chairperson 69, 70
 Chandler, Julia 16
 Chief Executive Officer IV, 15, 22, 69, 70, 81, 128
 review 3–12
 risk responsibilities 129
 see also accountable authority; Thomas, Josh
 Chief Financial Officer 89
 Chief Operating Officer 17, 82
 Chief Risk Officer (CRO) 129
 Chief Sustainability Officer (CSO) 129
 Circular Economy 127
 CLASS (Care–Learn–Act–Share–Steward)
 surveys 48, 49, 50
 climate change 3, 4, 27
 position statement 5, 29
 protecting the Reef from impacts of 8
 see also Blueprint for Climate Resilience
 and Adaptation 2030 (Blueprint 2030)
 climate disclosure 127–33
 climate-related metrics 130–3
 climate-related targets 133
 Climate Risk and Opportunity Management in
 the Public Sector 2024–26 (CROMP) 128, 129
 actions completed 130
 climate risk governance and
 accountability 127–33
 climate risk management 128–30
 interim governance structure 128
 roles and responsibilities 129
 ‘Closing the Gap’ reporting 57, 58
 coastal ecosystems 125
 Co-management Principles Policy
 (with Traditional Owners) 7, 59
 Comcare 79
 commercial fishing, illegal/offences 36–7, 39
 Commonwealth Aboriginal and Torres Strait
 Islander Workforce Strategy (2020–24) 79
 Commonwealth Climate Disclosure 127, 129
 Commonwealth Climate Disclosure (CCD)
 Pilot Guidance 127
 Commonwealth Fraud and Corruption
 Control Framework 2024 78
 Commonwealth Fraud Control Policy IV
 Commonwealth Performance Framework 24
 Commonwealth Procurement Rules 83
 Commonwealth Risk Management Policy
 2023 39, 127
 Communications Strategy 2021–24 55
 Communications Strategy 2024–27 56
 community advisory groups 14, 126
 compliance 126
 Environmental Management Charge 9, 44–5
 offences 4, 36–7, 39, 40
 permissions 44
 Reef Joint Field Management Program 32,
 33, 37, 40–5
 compliance communications 55
 compliance days, dedicated, number
 completed in the Marine Park 32, 33, 37, 40–5
 Compliance Operation Group, Reef Joint
 Field Management Program 4
 compulsory pilotage exemptions 45
 conservation actions 14, 49
 consultants and contracts 83
 coral bleaching 3, 5
 categorisation framework 5, 8
 recovery from 5
 coral reef decline 5
 coral trout biomass in Marine Park Green
 Zones compared with General Use Blue Zones,
 as an indicator for Reef health 32, 33, 35
 corporate clothing 11, 65, 127
 corporate governance 15–17, 18, 68–78
 advisory committees *see*
 advisory committees
 asset management 84
 Audit and Risk Management
 Committee 76–8, 128, 129
 Authority Board 69–74
 corporate and operational plans 68
 ethical standards 78
 Executive Management Group 128, 129
 governance framework 68
 purchasing 83
 risk management 76–8
 Service Charter 2020–24 68
 see also climate risk governance
 and accountability
 Corporate Governance and Risk Team 128, 129
 corporate performance results 27–66
 corporate objectives leading to Outcome 1
 see Objectives
 overview of results 26
 performance against purpose statement 25
Corporate Plan 2023–24 24, 68, 127, 130, 133
 measuring success over time 26
 objectives 23, 26
 overview of results 26
 Corporate Services (branch) 15, 16

correction of material errors in the Reef Authority's Annual Report 2022–23 146–7

Corrie, Kim 16, 89

corruption control 78

COVID-19 pandemic, reinstatement of EMC following 9, 44

Cowling, Trevor 16

Cridland, Mark 73, 113

Crown-of-thorns Starfish Control Program 3–4, 6, 8, 34, 53, 75

- diver hours to protect coral reef habitat 4
- emission reduction 65
- employment of Traditional Owners in 4
- manta tow surveys and culling operations 4, 8, 34, 53
- starfish densities remain at sustainable levels at cull sites on targeted reefs 32, 33, 34
- targeted manual control 4

CSIRO 5, 8, 60

Culture Champions Network 11

cyclones 3, 4, 8, 56

D

Darumbal TUMRA 59

Department of Climate Change, Energy, the Environment and Water 15, 45, 64, 84, 125, 127

- advice to 12

Department of Defence 45

Department of Environment and Science (Qld) 57

- Management Certificate (Reef Joint Field Management Program) 143
- Reef Joint Field Management Program financials 135–42

Department of Finance 64

- Gold award 'Encouraging Environmental Sustainability through Procurement' awarded to Reef Authority 11
- Resource Management Guides IV, 2, 23, 78

Department of Foreign Affairs and Trade (DFAT) Office of First Nations 60

disability reporting 80

Disability Strategy 2021–2031 80

Dive Safety Committee 79

diversity and inclusion strategy 79

Douglas Shoal remediation 4

drones use 7, 65

Drupella snail removal 8, 53

dugongs, unlawful take/use/possession 39

E

Eco Challenge (2023) for schools 50

ecologically sustainable development and environmental performance 125

- advancing the principles of ECD (section 516A(6)(a)) 125
- contributing to the conservation of biodiversity 125
- contributing to ecologically sustainable outcomes through a relevant Appropriations Act (section 516A(6)(b)) 126
- minimising the impact of our activities on the environment (section 516A(6)(d)) 126–7
- protecting the environment (section 516A(6)(c)) 126
- protecting the world heritage values of the Reef 126

ecologically sustainable fishing 5, 29, 30

education see Reef education and engagement programs

electric light passenger fleet vehicles 11, 65, 127

electricity greenhouse gas emissions 132

electronic vessel monitoring 36

Emissions Reduction Plan 133

emissions reduction strategies 64–5, 133

Employee Assistance Program 79–80

Employee Census Action Plan 62

Employee Engagement Index 62

employee engagement score, improvement in 61, 62–3

employees see staff

employment arrangements 11, 80

enforcement 32, 37, 126

enhancing Reef resilience by providing expert knowledge to advise key decision makers on managing, reducing or avoiding significant threats to the Reef (Objective 1) 23, 25, 27–31

- improved trust level sentiment score 27, 30–1
- Reef Authority policies, strategies, and position statements that effectively address the high or very high risks identified in the latest Outlook Report 27, 28–30

enhancing Reef resilience through innovation management and regulation of the Marine Park and our in-field presence (Objective 2) 23, 25, 32–45

- crown-of-thorns starfish densities are at sustainable levels in the cull sites on targeted reefs 33, 34

- number of dedicated compliance days completed in the Marine Park 33, 40–5
- number of high and very-high risk offences detected in the Marine Park 33, 38–9
- number of offences detected in the Marine Park 33, 36–8
- percentage of coral trout biomass in the Marine Park Green Zones exceeding that of General Use Blue Zones, as an indicator for Reef health 33, 35
- enhancing Reef resilience through partnerships, collaboration and education (Objective 3) 7–10, 23, 25, 26, 46–60
 - number of Traditional Owner groups with formal partnerships in place 56–7
 - participants in Reef Authority education and engagement programs are taking actions that support the Reef’s long-term protection 48–54
 - percentage of Marine Park coastline covered by Traditional Owner agreements 58–60
 - Reef Authority online communication tool usage (websites and social media) 54–6
- Enterprise Agreement 2024–27 11, 80
- entity resource statement 2023–24 118
- Environment Protection (Sea Dumping) Act 1981* 41, 45
- Environmental Management Charge (EMC) 9, 44–5
 - compliance actions 44–5
 - reinstatement following COVID-19 pandemic 9, 44
- Environmental Protection and Biodiversity Conservation Act 1999* (EPBC Act) 45, 125–7
- environmental remediation, Douglas Shoal 4
- ergonomic workstations 80
- Erosion and Sediment Control training 52
- ethical standards 78
- Executive Management Group 15, 68, 128, 129
 - branches and leadership 15–16
 - remuneration 80, 81–2, 113, 147
- exempt contracts 83
- expenses 19, 119
- external scrutiny 78
- external service providers 83
- Eye on the Reef 5, 48, 53, 126
 - app 8, 35
 - citizen science program 9
 - delivery of engagement, training and reporting for 9, 53

- impact of participation in Reef education and engagement programs 49
- monitoring and assessment program 53
- Rapid Monitoring dashboard 51
- tourism operator data collection 8, 9

F

- Facebook 55, 56
- finances overview 19
- financial management, budget variances monitoring 63–4
- financial statements
 - Reef Authority 86–116
 - Reef Joint Field Management Program 134–43
- First Nations Employment Strategy 79
- First Nations Landcare Collaboration Award 60
- First Nations peoples 75, 79
 - cultural heritage site damage 39
 - Innovate RAP 8, 11, 60, 63
 - Reconciliation action 63, 79
 - student participation in Marine Science (ATSIMS) program 51
 - see also* Land and Sea Country Rangers; Traditional Owners
- First Nations Remuneration Policy* 7
- Fish Aggregating Devices and Artificial Reefs policy 28, 29, 75
- fisheries, sustainable, position statement 5, 28, 29, 30
- fishing
 - commercial 36–7, 39
 - illegal/offences 4, 36–7, 39, 125
 - recreational 39, 125
 - threats from 27
- Fletcher, Jameelie 15, 16, 82, 113
- flooding 3, 4–5
- Fraser, Duane 69, 71, 73, 74, 81, 113, 147
- fraud control IV, 78
- Fraud and Corruption Control Policy and Plan 78
- Fraud Incident Investigation Policy 78
- Fraud Liaison Officer 78
- Freedom of Information (FOI) 124
 - operations and requests 124
- Freedom of Information Act 1982* 124
- funding 7, 19, 53
- future direction 12

G

General Manager, Major Projects 17, 82
General Manager, Marine Park Operations 17, 79, 82
General Manager, Strategic Policy and Partnerships 17, 81, 82
Gidarjil Development Corporation 4
Girringun TUMRA Region 59
Gladstone EcoFest 56
Gladstone office 84
Gladstone Port 4
Gooreng Gooreng people 4
governance framework 68
 see also corporate governance
grants 83
Great Barrier Reef Aquarium, temporary closure for transformation 51, 55
Great Barrier Reef Blueprint for Climate Resilience and Adaptation 2030 (Blueprint 2030) *see* Blueprint for Climate Resilience and Adaptation 2030 (Blueprint 2030)
Great Barrier Reef Coast Marine Park 14
Great Barrier Reef (Declaration of Amalgamated Marine Park Area) Proclamation 2004 18
Great Barrier Reef Foundation 8, 34
Great Barrier Reef Joint Field Management Program *see* Reef Joint Field Management Program
Great Barrier Reef Marine Park V
Great Barrier Reef Marine Park Act 1975 IV, 6, 14, 18, 22, 36, 41, 68, 113, 123, 125
 amendments 18
 notifications and management actions 45
Great Barrier Reef Marine Park Authority
see Reef Authority
Great Barrier Reef Marine Park Authority Enterprise Agreement 2018–2021 80
Great Barrier Reef Marine Park Authority Enterprise Agreement 2024–2027 11, 80
Great Barrier Reef Marine Park (Environmental Management Charge – Excise) Act 1993 18, 41
Great Barrier Reef Marine Park (Environmental Management Charge – General) Act 1993 18, 41
Great Barrier Reef Marine Park Regulations 2019 18, 41
Great Barrier Reef Marine Park Zoning Plan 2003 18, 32, 41
Great Barrier Reef Outlook Report see Outlook Report 2019; Outlook Report 2024
Great Barrier Reef Region V

Great Barrier Reef World Heritage Area V, 3, 4, 7, 30
Green, Senator the Hon Nita 15
Green Star Interiors certification 11, 127
greenhouse gas emissions 11, 126, 127
 inventory 130–3
 minimising direct and indirect 61, 64–5
GreenPower 65, 127
groundings 4
Gunggandji TUMRA Region 59
Gurang people 4

H

health promotion activities 79–80
High Standard Tourism Operators 8, 9, 48, 49
 accreditation program 126
 impact of participation in Reef education and engagement programs 49
 Leadership Forum 54
Hinchinbrook Plan of Management 2004 18
human resources 78–82
 disability reporting 80
 diversity and inclusion strategy 79
 managing and developing employees 79
 work health and safety 79–80
 workplace agreements 80
 see also staff

I

identity cards for inspectors 18
illegal fishing 36–7, 39, 125
illegal hunting of dugongs 39
image analyses from transect survey methods 53
In great hands — ours and yours (podcast series) 31
Independent Auditor's Report
 Reef Authority 87
 Reef Joint Field Management Program 144–5
Indigenous Engagement and Employment Participation Plan 4
Indigenous Land Use Agreements (ILUA) 59
Indigenous Rangers *see* Land and Sea Country Rangers
Indigenous Reef Advisory Committee 8, 75
industry and community advisory groups 14, 126
influenza vaccinations 80
Innovate RAP (Reconciliation Action Plan) 8, 11, 60, 63
Instagram 55, 56
integrated coastal management 125

Integrated Marine Observing System (IMOS) 10
internal audits 78
International Coral Reef Initiative 9
international engagement and
partnerships 8, 9–10
international media connections 56
International Union for the Conservation
of Nature (IUCN) 12

J

James Cook University 8, 51, 53
Johnson, Margaret 16, 81, 113
Johnson, Ryan 16
Johnston, Emma 69, 70–1, 73, 74, 81, 113, 147

K

Keenan, Elissa 69, 71, 74, 113
key management personnel
 remuneration 81–2, 113, 147
 see also Authority Board;
 Executive Management Group
Kuuku Ya'u People Marine Park ILUA 59

L

Lama Lama TUMRA 59
Land and Sea Country Rangers 60
Landcare Awards 50, 51
legislative framework 18, 41, 68
letter of transmittal IV
light passenger electric vehicles 11, 65, 127
LinkedIn 55, 56
list of requirements 152–7
Local Marine Advisory
Committees 49, 74, 75, 126

M

Macartney, Anita 76
Major Projects (branch) 15, 16, 17
management and accountability 67–84
Mandubarra TUMRA group 59
marine debris 125, 126
marine fleet emissions 65
Marine Monitoring Program 125
Marine Park Authority Board *see*
Authority Board
Marine Park Operations (branch) 15, 16, 17
Marine Park zoning 4, 18, 32, 35, 41
market research 30–1, 56
marketing and advertising 123
Master Reef Guides 9, 48, 49, 53, 54
 impact of participation in Reef education
 and engagement programs 49

Mega Masterclasses 54
program 54

Merrick, Jamie 69, 72, 73, 74, 113
Miami University study-abroad course 51
Minister for the Environment and
Water IV, 6, 15, 83, 84, 125
 technical advice to 12
Morris, Wendy 72, 73, 81, 113, 147

N

*National Anti-Corruption Commission
Act 2022* (Cth) 78
National Australia Built Environment Rating
System (NABERS) certification 11, 127
National Greenhouse Accounts (NGA)
Factors 64
Native Title consent determinations 56, 58
Nature Positive principles 127
Nucifora, Fred 16, 82, 113

O

Objective 1: Enhancing Reef resilience
by providing expert knowledge to advise
key decision makers on managing, reducing
or avoiding significant threats to the
Reef 23, 25, 26, 27–31
 summary of performance results against 27
Objective 2: Enhancing Reef resilience
through innovation, management and
regulation of the Marine Park and our
in-field presence 23, 25, 26, 32–45
 summary of performance results against 33
Objective 3: Enhancing Reef resilience
through partnerships, collaboration and
education 7–10, 23, 25, 26, 46–60
 summary of performance results against 47
Objective 4: Supporting a high-performing
organisation 23, 25, 26, 61–5
 summary of performance results against 61
O'Connor Marsden and Associates 78
offences
 commercial fishing 4, 36–7, 39
 compliance 4, 36–7, 39, 40
 illegal hunting of dugongs 39
 number detected in the Marine
 Park 32, 33, 36–8, 40
 number of high and very high risk
 detected in the Marine Park 32, 33, 38–9
 number reported by management area 38
 recreational fishing 39, 125
 reported to the Reef Joint Field
 Management Program 36–8

- offices of the Authority 84
 - see also* Townsville head office
- online communication tool usage 54–6
- organisational structure 17
- Outcome 1 of Portfolio Budget Statement 2023–24 23
 - expenses and resources 119
 - performance against purpose statement 25
 - see also* Objectives
- Outlook Report 2019* 7, 14, 28, 29
- Outlook Report 2024* 6, 12, 27, 28, 29
- Outlook Reports 68, 74
- overview (of Reef Authority) 13–19

P

- Pacific Coral Reef Collective, 2023 meeting 9–10
- Paddock to Reef Integrated Monitoring, Modelling and Reporting Program 125
- partnerships 3, 7–10, 12, 14
 - collaboration and education to enhance Reef resilience 7–10, 46–60
 - with industry and community advisory groups 14
 - international 9–10
 - with other agencies 7, 40, 54, 60
 - with Queensland Government 10, 14, 30, 46
 - with Reef Guardian Councils and Schools 9, 51
 - with Reef Joint Field Management Program *see* Reef Joint Field Management Program
 - research partners 5, 8, 51, 53, 60
 - with tourism industry 8–9, 53–4
 - with Traditional Owners 7–8, 10, 12, 46, 55–6, 57, 59, 60
- Pennisi, Lisa 16
- performance 21–65
- performance against purpose statement 25
 - overview of results 26
 - see also* Objectives
- performance pay 80
- permissions system 41–4
 - applications and decisions 42–3
 - compliance 44
 - and Environmental Management Charge 44–5
 - management 41
 - non-compliance and level of risk 44
 - number of current permissions by type 42
 - other decisions and advice 45

- progress against service charter 41
- service level standards met 41
- permits
 - applications, decisions and conditional approvals under legislation 41
 - applications received and decisions made by type 43
 - EMC reinstatement following COVID-19 pandemic 9, 44
 - number of current permits by type 42
 - percentage of current permits reviewed by compliance 44
 - sea dumping permits 45
- Plans of Management 8, 10, 18, 60
- Plibersek, the Hon Tanya IV, 6, 15
- poaching 125
- Poiner, Ian 69, 70, 73, 74, 81, 113, 147
- Port Curtis Coral Coast Regional TUMRA 59
- Port Curtis Coral Coast Trust Limited 4
- Portfolio Budget Statements 2023–2024 24, 68
 - Outcome 1 23, 25, 119
 - see also* Objectives
- Position Statement on Climate Change 5, 29
- Position Statement on Sustainable Fisheries 5, 29, 30
- procurement 83, 127
- protecting the World Heritage values of the Reef 126
- Public Governance, Performance and Accountability Act 2013* IV, 15, 22, 23, 68, 76, 78, 83, 113, 127
- Public Governance, Performance and Accountability Rule 2014 IV, 23, 76, 78, 83
- Public Service Act 1999* IV, 68, 80
- purchasing 83

Q

- Queensland Audit Office, Independent Auditor's Report 144–5
- Queensland Boating and Fisheries Patrol 40
- Queensland Government 12, 14, 19
 - financials 19, 134–43
 - partnerships with 10, 14, 30, 46
- Queensland Parks and Wildlife Service (QPWS) 7, 40, 60
- Queensland Police Service 40
- Quincey, Richard 15, 16, 82, 113

R

- Ramsamy, Jason 16
- Rapa Nui, Chile, cultural exchange 60

Rapa Nui Multiple Use Marine Coastal Protected Area 60

Read, Mark 16

Reconciliation Action Plan 79

recreational fishing, illegal/offences 39

Reef 2050 Integrated Monitoring and Reporting Program 5, 10, 125

Reef 2050 Long-term Sustainability Plan 2021–2025 (Reef Plan) 7, 12, 14, 27, 29, 40, 52, 68, 125

Reef 2050 Traditional Owner Implementation Plan 8, 57, 59

Reef 2050 Water Quality Improvement Plan review 75

Reef Advisory Committees 74–5

Reef Authority

- accountable authority 15, 22, 83, 89, 127, 129
- advisory committees *see* advisory committees
- asset management 76
- Audit and Risk Management Committee 76–8, 128, 129
- Board 18, 69–74, 128, 129
- branches 15–16
- corporate governance 15–17, 18, 68–78
- corporate and operational planning scheme 68
- Corporate Plan 2023–24* 23, 24, 68, 127, 130, 133
- Executive Management Group 15, 128, 129
- financial overview 19
- governance framework 68
- legislative framework 18, 41, 68
- organisational structure 17
- Outcome 1 of Portfolio Budget Statement 2023–2024 23, 25, 119
- overview 13–19
- primary outcome and purpose statement 14
- purpose, objectives and initiatives 23–4, 98
- responsibilities 14
- Service Charter 2020–2024 68

Reef Authority Emissions Reduction Plan 127

Reef Authority Sustainable Strategy 127, 133

Reef businesses and industry, working with 126

Reef education and engagement programs

- impact of participation in 49
- participants supporting the Reef’s long-term protection 48–54

Reef Education team, activities and achievements 51, 52

Reef Guardian Councils 48, 49, 51, 126

- capacity building 52
- impact of participation in Reef education and engagement programs 49
- program 51–2

Reef Guardian initiatives 126

Reef Guardian Schools 48, 51, 126

- Eco Challenge 50
- impact of participation in Reef education and engagement programs 49
- number of students and schools participating 9
- program 9, 50

Reef health 3–5

- communications 55–6
- coral trout biomass, as indicator, in Marine Park Green Zones compared with General Use Blue Zones 32, 33, 35
- Eye on the Reef program 5, 8, 9, 35, 48, 49, 53, 126
- monitoring of 53, 126
- surveys 8, 53
- see also* Crown-of-thorns Starfish Control Program

Reef Health and Impact Surveys (RHIS) 34

Reef health science public engagement 75

Reef Joint Field Management Program 5, 6, 7, 14, 32, 33, 53, 125

- Annual Business Plan targets achieved or significantly progresses 32, 33
- compliance days 32, 33, 37, 40–5
- Compliance Operation Group 40
- compliance program 36–8
- financial statements 135–42
- funding 19
- marine fuel use offset by ACCUs 65
- number of high and very-high risk offences detected in the Marine Park 38–9
- number of offences detected in the Marine Park 36–8
- partnership between Reef Authority and QPWS 7, 40
- patrol effectiveness 37

Reef Knowledge System 55, 125

Reef protection and conservation services (by tourist operators) 8, 9, 53

Reef and Rainforest Research Centre 34

reef resilience 6, 126

- see also* Blueprint for Climate Resilience and Adaptation 2030 (Blueprint 2030); Objective 1; Objective 2; Objective 3;
- Reef 2050 Long-term Sustainability Plan 2021–2025* (Reef Plan)

Reef Resilience Symposium 2024, Cairns 10

- Reef Restoration and Adaptation Program 8
- Reef Snapshot: Summer 2023–24 5, 8, 10
- Reef Trust 7, 8, 19
- REEFlections task 50, 51
- remuneration
 - Audit and Risk Management Committee members 76
 - Board members 81, 113
 - Executive Management Group 80, 81–2, 113, 147
 - key management personnel 113, 147
 - staff 80
- Remuneration Tribunal Determination 80
- renewable electricity 65, 127
- reportable consultancy contracts 83
- reportable non-consultancy contracts 83
- Representative Areas Program 125
- research partners 5, 8, 51, 53, 60
- Resource Management Guide No. 135: Annual reports for noncorporate Commonwealth entities* IV, 2
- Resource Management Guide No. 201: Preventing, detecting, and dealing with fraud* 78
- revenue 19
- Risk Advisory Group 129
- risk management 76–8
 - see also* climate risk management

S

- St Lawrence Wetlands weekend 56
- Schauble, Chloe 16
- Sea boundary agreements with neighbours 56, 58
- Sea Country 53, 63, 75
 - co-management/planning 6, 7, 29, 58, 60
 - planning 7
 - Rangers *see* Land and Sea Country Rangers
 - Values Mapping program 7, 57, 58
- sea dumping permissions/permits 45
- Sea Installations Act 1987* 41
- seagrass mapping project 60
- ‘See the Reef. Love the Reef. Protect the Reef’ (hero campaign) 55, 56
- Sefton, Robbie 69, 71–2, 73, 74, 81, 113
- senior executive *see* Executive Management Group
- Service Charter 2020–2024 68
- Shen Neng 1* (bulk carrier grounding) 4
- shipping incidents 39
- ships breaching designated shipping areas 39

- Shoalwater Bay (Dugong) Plan of Management 1997 18
- small and medium business procurement practices 83
- Social and Economic Long-term Monitoring Program (SELTMP) 30
- social media channels 54–6
- Southern Plan of Management 8, 10, 60
- Special Envoy for the Great Barrier Reef 15
- staff
 - diversity and inclusion 79
 - Employee Assistance Program 79–80
 - employment type by location 122
 - engagement 61, 62–3
 - health and wellbeing programs 79–80
 - non-salary benefits 80
 - numbers and classification 119, 120–2
 - overview 120–2
 - salary ranges by classification 80
 - statistics 19, 78–9
 - training and development 79
 - work health and safety 79–80
 - workplace agreements 11, 80
 - see also* Executive Management Group
- stakeholders 3, 27, 29, 30, 31, 125, 128
- statement of assets and liabilities (Reef Joint Field Management Program) 135
- statement by the Accountable Authority and Chief Financial Officer 89
- statement of changes in equity (Reef Authority) 92
- statement of comprehensive income (Reef Authority) 90
- statement of financial position (Reef Authority) 91
- statement of income and expenses (Reef Joint Field Management Program) 135
- Strategic Internal Audit Plan 78
- Strategic Policy and Partnerships (branch) 15, 16, 17
- Strategic Workforce Plan 2021–2026 79
- summer impacts 2023–24 4–5
- supporting a high-performing organisation (Objective 4) 23, 25, 61–5
 - improvement in employee engagement score 61, 62–3
 - minimise Reef Authority direct and indirect greenhouse gas emissions 61, 64–5
 - percentage variance of the Reef Authority budget 61, 63–4

Sustainability Office 126
Sustainability Strategy 2024–27 11, 64, 126–7
sustainable fisheries, position
statement 5, 28, 29, 30
Sustainable Procurement Framework 127
sustainable technologies 127

T

Taribelang Bunda people 4
Thomas, Josh IV, 15, 22, 69, 73, 74, 81, 89, 113, 147
 see also Accountable authority;
 Chief Executive Officer
Tourism and Events Queensland 54
tourism industry, partnership with 8–9
tourism operators
 Eye on the Reef site monitoring surveys 8, 9
 High Standard Tourism Operator 8, 9, 48, 49, 54, 126
 and Master Reef Guide program 9, 54
 Mega Masterclasses 54
 Reef health training and monitoring 53, 126
 Reef protection and conservation services 8, 9, 53
 site stewardship framework for 53
 support Traditional Owner on-Country visits 9, 53
 tourist EMC charges 9, 44
Tourism Reef Advisory Committee 75
Tourism Reef Protection Initiative 5, 8, 53
Townsville head office
 meeting rooms in new building named after TUMRA groups 11, 63
 new premises at Stanley Place 11
 relocation 63, 84
 sustainable building and environment 11, 127
Traditional Owners
 and Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park 57, 58, 59
 Acknowledgement to III
 capacity building 75
 co-management of Sea Country 6, 7, 29, 57, 59, 75
 connection with Land and Sea Country 63
 employment in crown-of-thorns starfish control 4
 engagement with 7, 8
 formal partnership with Wuthathi Aboriginal Corporation 57
 number of formal partnerships in place 45–6

on-Country visits supported by tourist operators 8, 53
partnership/collaboration arrangements 7–8, 10, 12, 46, 55–6, 57, 59, 60
Reef 2050 Traditional Owner Implementation Plan 8, 57, 59
remuneration policy 7
Sea Country values mapping 7, 57, 58
Southern Plan of Management 8, 10, 60
Traditional Knowledge integrated into marine park management 3, 7
voice at international cultural exchange 60
 see also First Nations peoples
Traditional Use of Marine Resource Agreements (TUMRAs) 7, 12, 57, 58–60, 75, 126
 percentage of Marine Park coastline covered by 58–60
 role and activities 58
 Stanley Place meeting rooms (Townsville) named after each of the 10 groups 11, 63
 Women's Workshop 7
training
 and capacity building 9, 75
 First Nations students involvement in Aboriginal and Torres Strait Islander in Marine Science (ATSIMS) program 51
 Mega Masterclasses 54
 staff development 79
trust level sentiment of Reef Authority, market research measurement 27, 30–1

U

UNESCO World Heritage Committee 6
 draft decision on the Great Barrier Reef 6
University of Arkansas study-abroad group 51

V

vessel tracking 7, 36, 38
virtual learning experiences 50, 51

W

Walker, Ian 15, 16, 82, 113
waste reduction 127
water quality 6, 75, 125
water temperatures 3, 5
websites (Reef Authority) 54–6
wellness coaching program 79–80
Whitsundays Plan of Management 1998 18
Woppaburra TUMRA 59, 60
Woppaburra TUMRA Aboriginal Corporation 60
work health and safety 79–80

Work Health and Safety (WHS) Committee 79
workplace agreements 11, 80
World Heritage Centre 12
World Heritage Convention 69
world heritage values of the Great Barrier
Reef, protecting 126
Wuthathi Aboriginal Corporation, partnership
with Reef Authority 57
Wuthathi TUMRA Region 57

X

X (Twitter) 55

Y

Yeppoon office 84
Yirrganydji TUMRA Region 59
YouTube 55, 56
Yuku Baja Muliku TUMRA Region 59
Yuwibara Traditional Owners 60



Australian Government
Great Barrier Reef
Marine Park Authority



Reef
Authority

REEFAUTHORITY.GOV.AU