



Australian Government

Great Barrier Reef
Marine Park Authority

GREAT BARRIER REEF MARINE PARK AUTHORITY

Annual Report

2021–22



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

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

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**Great Barrier Reef
Marine Park Authority**

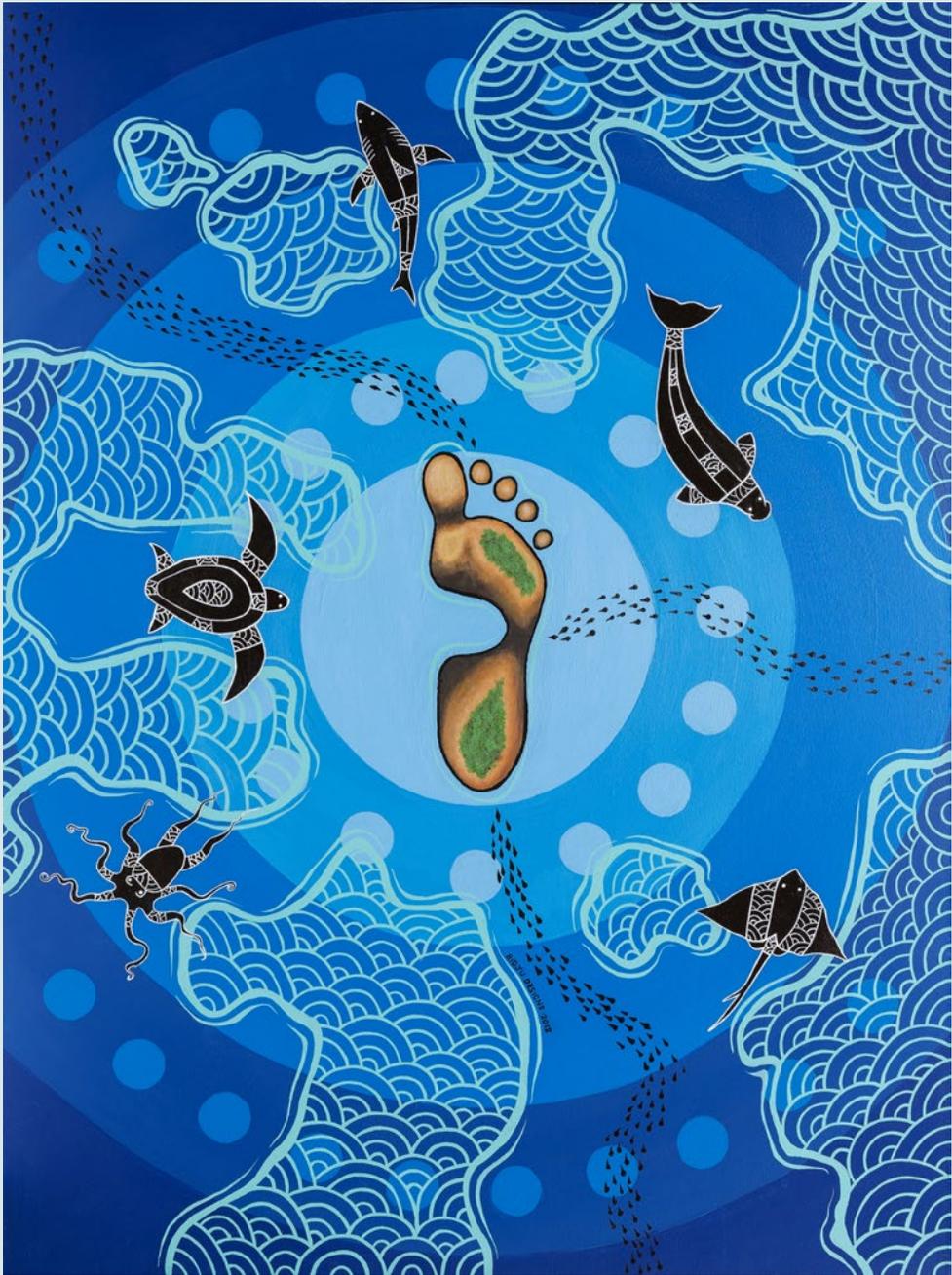
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TRADITIONAL OWNER ACKNOWLEDGEMENT

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

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

Letter of transmittal

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

20 September 2022

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 ended 30 June 2022.

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

The report has also been prepared in accordance with the requirements for annual reports for departments, executive agencies and other non-corporate Commonwealth entities, as approved by the Joint Committee of Public Accounts and Audit under subsection 70(2) of the *Public Service Act 1999* and in accordance with the Resource Management Guide No. 135: *Annual reports for non-corporate Commonwealth entities*, updated by the Department of Finance in July 2022.

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

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PART 1
Introduction

About this annual report

The Great Barrier Reef Marine Park Authority's Annual Report 2021–22 complies with the requirements for annual reports outlined by the Australian Government Department of Finance in its *Resource Management Guide No. 135: Annual reports for non-corporate Commonwealth entities*.

This annual report includes the Reef Authority's annual performance statement, detailing its performance against criteria as published in the Australian Government Department of Agriculture, Water and the Environment Portfolio Budget Statements 2020–21 and the *Great Barrier Reef Marine Park Authority Corporate Plan 2021–22*.

The annual report comprises seven parts:

1. Part 1 Introduction

Outlines the purpose and structure of the report and presents the Chief Executive Officer's review of the Reef Authority's activities and performance for the 2021–22 reporting period.

2. Part 2 Overview

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

3. Part 3 Performance

Details the actions taken by the Reef Authority in 2021–22 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. Part 3 includes reporting against key performance indicators outlined in the Reef Authority's performance documents.

4. Part 4 Management and accountability

Covers the delivery of 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.

5. Part 5 Finances

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

6. Part 6 Appendices

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

7. Part 7 Acronyms and index

Includes a list of acronyms, a glossary, 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, reviewing our activities and performance from 1 July 2021 to 30 June 2022.

I would first like to acknowledge the Traditional Owners of the Great Barrier Reef region, their Elders past, present and emerging, and their on-going connection with country.

This was a momentous year for the Great Barrier Reef (the Reef) and the Reef Authority — navigating the impacts of climate change and other threats to the Reef, marking the significant milestone of our 40th year of World Heritage management and welcoming the Australian Government's increased funding which will significantly strengthen our capacity to protect this globally renowned World Heritage Area. The funding announcement came on the eve of a fourth mass bleaching event across the Great Barrier Reef following record sea surface temperatures in December. This event reinforced the need for concerted and continued action to build the Reef's resilience so it is best positioned to withstand the impacts of climate change.

Our staff's commitment to remaining agile, being at the forefront of Reef management practices, and working with our partners and stakeholders, have continued to deliver positive outcomes for the Reef. The Reef is a vast, diverse and beautiful ecosystem and we remain steadfast in our actions to protect the Reef by mitigating threats of illegal fishing, coastal development and land-based run-off. It is essential that global action is taken on climate change, but we can all do our part in alleviating the pressure on the Reef with changes to our own behaviours.

40 years of World Heritage management

There is nothing on the planet like the Great Barrier Reef. It is one of the most complex, breathtaking ecosystems that exists. The diversity and interdependency of the Reef's species and habitats makes it one of the richest and most complex natural ecosystems on Earth. October 2021 marked 40 years since the Reef was inscribed on the World Heritage List for its superlative natural beauty and amazing biodiversity. We take pride in this achievement and feel privileged in our role of protecting and managing this icon. Over the past four decades, we have adapted our management to address emerging threats and we continue to use the best available science to deliver world-leading marine park management.



Reef health

To understand, manage and protect the Reef, we rely on up-to-date information about its health, which is collected by our staff, Traditional Owners and those who study and use the Reef. Over the summer, a time when the Great Barrier Reef Marine Park is vulnerable to impacts such as cyclones and increased water temperatures, we provided weekly updates on Reef health conditions. As a result of climate change, the effects of these impacts are being felt more acutely — a trend expected to continue in the future.

During this time, we recorded the Reef's fourth mass coral bleaching event in seven years which affected all regions of the Marine Park. Despite the widespread extent of the bleaching, survey results so far indicate low coral mortality. While the full impacts of the latest bleaching event won't be known until next year's monitoring results are available, recent findings by the Australian Institute of Marine Science (AIMS) found hard coral cover had increased across all regions of the Great Barrier Reef. This very welcome news came from the *AIMS Long-Term Monitoring Program Annual Summer Report of Coral Reef Condition for 2020–21* released in July 2022. It found that, after decades of disturbance, the Reef is in a recovery period.

We worked closely with our stakeholders to conduct in-water and aerial surveys to get a picture of the scale and intensity of the bleaching.

We completed the summer's reporting by releasing the annual Reef Snapshot, produced with our science partners, the Australian Institute of Marine Science and CSIRO. This summarises how the Reef fared during the 2021–22 summer.

Minimising the impact of crown-of-thorns starfish outbreaks is one of the most scalable and feasible management interventions that is available today to protect corals on the Reef. It is also critical to enhance the Reef's long-term health and resilience in the face of climate change.

The Crown-of-thorns Starfish Control Program, led by the Reef Authority but in partnership with the Reef and Rainforest Research Centre and the Great Barrier Reef Foundation, has resulted in the culling of more than 1.1 million coral-eating starfish, protecting some 700,000 hectares of coral reefs, since it started in 2012. The program is also providing more than 145 Reef jobs directly, including employment opportunities for Reef Traditional Owners.

Managing the Reef

Reef 2050 Plan

The Reef 2050 Long-Term Sustainability Plan (Reef 2050 Plan) is Australia's overarching plan for protecting the Reef. It is managed and implemented jointly by the Australian and Queensland governments. The updated Reef 2050 Plan was released in December 2021 following a review informed by the five-yearly Great Barrier Reef Outlook Report 2019. This ensures that strategic action and investments continue to focus on the highest priority risks to the World Heritage Area. It is also informed by the Reef Authority's position statements on major threats facing the Reef: climate change, fishing, water quality, marine debris and coastal ecosystems. These statements apply the best-available science and information to help inform the policies, positions and priorities of various organisations.

Underpinning the Reef 2050 Plan is the Reef 2050 Integrated Monitoring and Reporting Program which assesses the effectiveness of actions taken under the plan. As part of this program, the Reef Authority continued its implementation with new content and an improved user interface. This online portal for Reef monitoring and reporting now includes a tourism monitoring dashboard to showcase the important contribution tourism operators make in monitoring reef health. Over time, it will be developed to enable timely responses by Reef managers and partners to emerging risks.

Reef Joint Field Management Program

The Reef Joint Field Management Program provides a constant presence in the field to protect the Reef, its islands and species. This year, the program entered the final year of a five-year expansion to respond to declines in the condition of the Reef. Joint Australian and Queensland

government base funding has doubled across the five years, from around \$17 million to over \$38 million, with a 62 per cent increase in staff from 115 to 187 people, and modernisation of the vessel fleet. Key activities under this program include conservation, habitat monitoring, incident response, recreation and tourism facilities, and compliance. These actions ensure that marine and island ecosystems continue to be maintained and protected, supporting the cultural values of the Reef, as well as the people and industries that depend on it.

Managing the Reef in a changing climate

Delivering actions under the *Great Barrier Reef Blueprint for Resilience* continues to be a priority for the Reef Authority. The Blueprint was designed around 10 key initiatives to better support and protect coral reefs in the face of a changing climate. It articulates the actions the Reef Authority will take with its partners to deliver maximum benefits for Reef resilience—improving its capacity to recover from disturbances and return to a healthy state now and in the future.

We are in the process of updating the Blueprint to ensure it remains contemporary, with Reef science and climate action guiding Reef investment and management's focus to 2030.



A diver checking for change and incident response as part of Reef management © Commonwealth of Australia (Reef Authority)

Our partnerships

Cultural knowledge and Traditional Owners

We continue to work closely with Traditional Owner groups to strengthen Aboriginal and Torres Strait Islander cultural heritage and protect their Sea Country. Our Indigenous Reef Advisory Committee advises on ways to facilitate partnerships, enhance engagement and build capacity with Traditional Owners in the management of marine resources.

The Aboriginal and Torres Strait Islander Heritage Strategy for the Marine Park is in its third year of implementation and is designed to keep the Indigenous heritage of the Reef strong, safe, and healthy. Progress on the strategy's 30 actions continued throughout 2021–22 including the \$3 million Reef Trust investment in Strengthening Sea Country Partnerships in the Reef. This year we expanded the reach of Traditional Use of Marine Resources Agreements and Sea Country values mapping programs with new projects now in place.

The Traditional Use of Marine Resources Agreement program is an important element in better understanding, protecting and promoting Reef heritage values. The program now has 10 accredited groups, covering approximately 43 per cent of the Reef's coastline (46 per cent when incorporated with the Kuuku Ya'u Indigenous Land Use Agreement) which is a significant increase since 2020–21. We support the groups with extended (seven-year) contracts and increased funding by 20 per cent for existing contracts. The additional time and funding reflect the importance of these agreements and the work being undertaken to provide a strong platform for ensuring Traditional Owners are involved in the management of their Sea Country. We value our partnerships with Traditional Owners and are keen to work with them to advance Aboriginal and Torres Strait cultural heritage and protect Sea Country.

Supporting the tourism industry

The marine tourism industry is a vital partner in protecting and managing the Reef and supporting the industries and communities that rely upon it. Tourism operators help showcase the Reef's natural values and play a pivotal role in protecting the biodiversity and natural values that support their industry.

In March 2022, the Reef Authority delivered a 'mega-masterclass' to provide guides with a diverse training program. It included presentations from Gunggandji Land and Sea Rangers, Reef Authority experts including representatives from the Indigenous Compliance Team, Crown-of-thorns Starfish Control Program and Education team. As of 30 June 2022, there are 82 Master Reef guides spread across the World Heritage Area.

Reef HQ Aquarium and education

Education, engagement and society's commitment to protecting the Reef are crucial to its future. Since December 2019, the Australian Government has committed over \$80 million (including \$40 million from the Townsville City Deal) to transform our national Reef education centre 'Reef HQ Aquarium' under a 20-year master plan.

This transformation reached two significant milestones this year—appointment of a principal contractor and site demolition of the adjacent buildings, including the Omnimax theatre, three-story office space and Cultural Center. Despite some challenges associated with the pandemic and the complexity of the ageing building, the upgraded Reef HQ Aquarium will reopen in 2025 with a range of immersive experiences for visitors and revitalised exhibits. These will include educational activities, hands-on experiences, on-site diving programs, scientific demonstrations and interactive technology.

We have also continued to deliver our high-quality educational programs and online experiences. Our Reef Guardian programs continue to go from strength to strength. These include the popular student eco-challenges and the 'Be a Marine Biologist for a Day' resource kit which is available nationally and internationally. The resources provide information about the Reef's values, impacts to those values and how to care for the Reef.



Reef HQ visit to AIMS © Commonwealth of Australia (Reef Authority)

International engagement

In March 2022, UNESCO's World Heritage Centre and the International Union for Conservation of Nature (IUCN) undertook a Reactive Monitoring mission on the Great Barrier Reef.

The Australian Government invited the delegation in response to a request made by the World Heritage Committee at its most recent session in 2021. The key objective of the mission was to assess the updated Reef 2050 Plan to ensure it addresses the threats posed to the Great Barrier Reef by climate change and other impacts. As part of this consultation, the Reef Authority provided technical support and advice to assist the mission's understanding of the Reef's current condition.

We ended this reporting year by attending the United Nations Oceans Conference as part of a wider Australian Government delegation. The

conference sought to propel much-needed science-based solutions to start a new chapter of global ocean action. We are inspired to better understand and develop solutions for a sustainably managed ocean through green technologies and innovative use of marine resources.



Margaret Johnson, Josh Thomas and John Tapim (L-R) attended the UN Oceans Conference in Portugal to discuss science-based solutions for global ocean action © Commonwealth of Australia (Reef Authority)

Our people

Following the recent Australian Government funding announcement, we were able to increase our staffing numbers, enhancing all facets of the organisation's mission.

This year the Reef Authority continues to implement agile ways of working. This has kept staff connected, while transitioning between home and the office, and helped staff focus on Reef management priorities during the pandemic.

As of the 2022–23 financial year, the Australian Government also announced that the Reef Authority will now sit within the Department of Climate Change, Energy, the Environment and Water portfolio.

Looking ahead to 2022–23

A key priority for the Reef Authority over the next year will be commencing delivery of our component of the Australian Government's \$1.2 billion Reef Protection package.

This provides a substantial uplift to our key program areas, including controlling the crown-of-thorns starfish, Marine Park planning, on-water conservation and compliance activities, monitoring, and reporting. We look forward to celebrating 20 years of our Reef Guardian Schools program working with Traditional Owners, key stakeholders, and the community on Reef protection measures.

Our programs and activities will continue to be based on the best and latest available science and will be driven through our ongoing partnerships with Traditional Owners and engagement with local communities and industries. This investment continues to strengthen actions to reduce pressures on the Reef and develop interventions to support its adaptation but must be combined with concerted global action to reduce greenhouse gas emissions as quickly as possible.

Our updated plan for managing the Reef under a changing climate – the Blueprint – is expected to be released in 2022-23. The Blueprint reaffirms our commitment to addressing the impacts of climate change on the Reef. Outcomes will deliver strategic actions that the Reef Authority will take with our partners to strengthen the Reef's capacity to recover from disturbances and return to a healthy state.

Thank you to all our staff, partners and stakeholders who continue supporting us to manage and protect our beautiful Great Barrier Reef.

A handwritten signature in blue ink, appearing to read 'J Thomas'.

Josh Thomas
Chief Executive Officer

PART 2
Overview



About the Great Barrier Reef Marine Park Authority

The Great Barrier Reef Marine Park Authority (Reef Authority) is a non-corporate Commonwealth entity, which operates as a statutory agency under the *Great Barrier Reef Marine Park Act 1975* (Marine Park Act). During 2021–22, the Reef Authority sat within the Australian Government Agriculture, Water and Environment portfolio and reported to the Minister for the Environment and Water.

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

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.

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

Our management is enhanced through partnerships with Traditional Owners, scientists, industries, businesses, the community, and local, state and federal government agencies. Traditional owners, industry and community advisory groups also provide input into our management processes.

A critical piece of our work, the Reef Joint Field Management Program, is funded and delivered in partnership with the Australian and Queensland governments. It undertakes activities to support the operational and day-to-day management of the Marine Park, the adjacent Great Barrier Reef Coast Marine Park and national park islands.

The Reef Authority's management program builds on strong foundational arrangements already in place to protect biodiversity and heritage values and provide for ecologically sustainable use. We continue these arrangements and draw on the findings of five-yearly Great Barrier Reef Outlook reports to adapt our responses and management of the Reef. The Reef Authority's actions to protect and manage the Reef contribute to delivering the Australian and Queensland governments' Reef 2050 Plan.

To attain our purpose and achieve our goals, the Reef Authority focuses on four main program areas in our Corporate Plan and Portfolio Budget Statement:

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

Accountable Authority

Details of the Accountable Authority during the reporting period are outlined in Table 1.

Table 1: Accountable Authority

Name	Position title/ Position held	Period as the Accountable Authority or member within the reporting period	
		Date of commencement	Date of cessation
Josh Thomas	Chief Executive Officer	18 March 2019	17 March 2024
Margaret Johnson	Acting Chief Executive Officer	20 September 2021 4 January 2022	24 September 2021 21 January 2022
Natalie Conner	Acting Chief Executive Officer	10 July 2021	22 July 2021
Richard Quincey	Acting Chief Executive Officer	21 June 2022	10 July 2022

Responsible ministers

As Minister for the Environment, the Hon Sussan Ley MP was responsible for the Reef Authority for 2021–22 until the new government was elected at the Federal Election on 21 May 2022.

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

Following the election, the Hon Tanya Plibersek MP was named Minister for the Environment and Water in the Albanese Government. Minister Plibersek is supported by Special Envoy for the Great Barrier Reef, Senator Nita Green.

Legislative framework

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

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

Other Acts administered by the Reef Authority are:

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

Regulations in force under the Marine Park Act are:

- Great Barrier Reef Marine Park Regulations 2019.

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

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

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

The CEO is also the accountable authority of the agency for the purposes of the *Public Governance, Performance and Accountability Act 2013* and the agency head for the purposes of the *Public Service Act 1999*.

Amendments to legislation during 2021–22

The Great Barrier Reef Marine Park Amendment (Environmental Management Charge) Regulations 2020 commenced on 28 November 2020. Regulation amendments extend the waiver of the environmental management charge to 30 June 2023.

The Great Barrier Reef Marine Park Amendment (Waiver of Fees and Charges) Regulations 2022



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commenced on 6 April 2022. These amendments extend the current waiver of fees and charges (previously due to end on 30 June 2022) to 30 June 2023.

The Great Barrier Reef Marine Park Amendment (Queensland Fisheries Legislation) Regulations 2021 commenced on 26 August 2021 and a further part commenced on 1 September 2021.

Finances overview

In 2021–22, the Reef Authority continued to successfully deliver key Reef initiatives. These include the Reef Joint Field Management Program, the Crown-of-thorns Starfish Control Program, the Marine Monitoring Program, the Reef 2050 Integrated Monitoring and Reporting Program, the Traditional Use of Marine Resources Agreements Program, and the Education and Partnerships Program.

The total operating revenue for 2021–22 was \$87.752 million, compared to \$101.892 million for 2020–21. Revenue by source is outlined in Figure 2.

During 2021–22, the Reef Authority received additional operational appropriation, which

included:

- \$11.909 million to replace the environmental management charges that had been waived
- \$1.211 million for a Regulatory Charging Review
- \$8.326 million for the Reef Protection Package.

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

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

In total, own source income for 2021–22 was \$28.730 million, \$2.532 million more than in 2020–2021. This is primarily due to finalisation of grants from government and industry partners for capacity building for Indigenous Rangers and crown-of-thorns starfish control.

The operating expenses for managing the Marine Park in 2021–22 was \$86.704 million compared to \$87.865 million in 2020–21. The expenses by category are outlined in Figure 3.

The Reef Authority's end of financial year position for 2021–22 was a \$3.490 million surplus. This was primarily due to an uplift in asset values, the Douglas Shoal remediation discounted cash flow generating a gain and a number of key programs where suppliers could not be contracted during 2021–22 (these funds will be expended in 2022–23).

Staff overview

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

- Corporate Services
- Strategic Policy and Partnerships
- Reef Protection

The Reef Authority employed 257 people at 30 June 2022 which was an increase from 246 at 30 June 2021. Details on the workforce profile at 30 June 2021 are included in Appendix B. The employee headcount figure for 30 June 2022 includes both ongoing and non-ongoing employee positions.

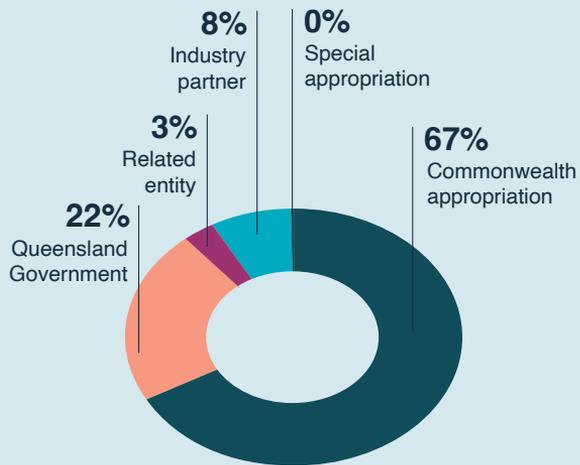


Figure 2: Revenue by source 2021-22 (excluding Douglas Shoal remediation)

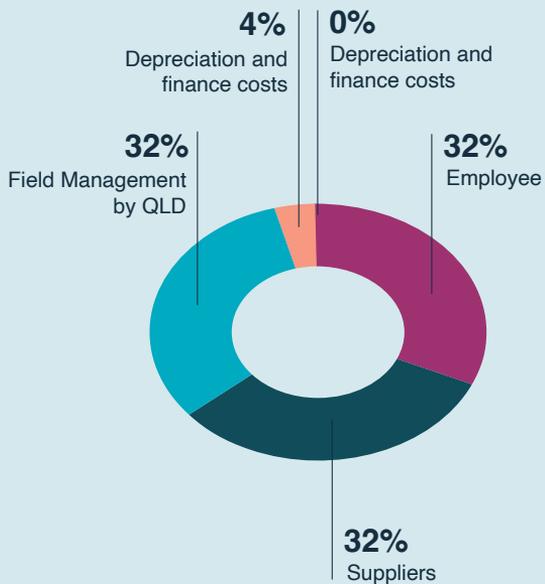


Figure 3: Expenses by category 2021-22 (excl Douglas Shoal remediation)

Organisational structure

In 2021–22 the Reef Authority organisational structure comprised the CEO and three Branches (Figure 4)

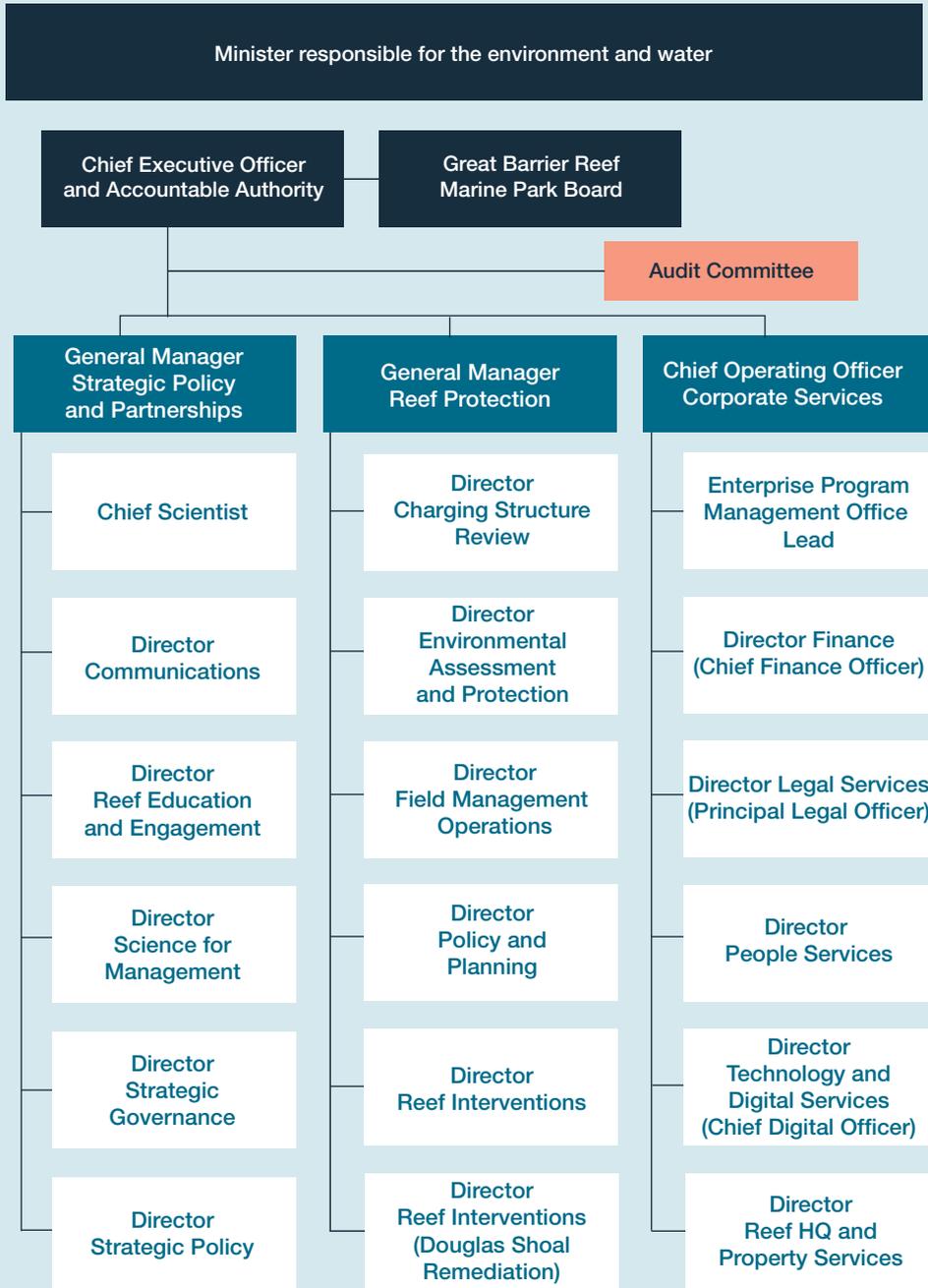


Figure 4: Organisational structure as at 30 June 2022

PART 3

Performance



Accountable Authority statement

I, as the Accountable Authority of the Great Barrier Reef Marine Park Authority, present the 2021–22 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

Guide to the annual performance statements

The Reef Authority's Corporate Plan 2021–22 and Portfolio Budget Statement are closely linked and complement each other. Together, they tell a consistent performance story with a clear line-of-sight from vision to action.

Outcome 1 in the Portfolio Budget Statement forms the purpose statement of the Reef Authority:

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 purpose statement supports the Reef Authority's vision for a 'healthy Great Barrier Reef for future generations'. It is underpinned by three strategic results:

- the Reef is protected
- the Reef is used sustainably
- the Reef is understood.

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

Strategic results	Performance information	2021–22 Target	2021–22 Actual
The Reef is protected	Per cent of internally allocated short-term actions that are on track or completed in the <i>Aboriginal and Torres Strait Islander Heritage Strategy</i> for the Great Barrier Reef Marine Park	Target – 75%	70% achieved
	Proportion of Policy and Planning Strategic Roadmap agreed actions for 2021–22 that are either on track or completed	Target – 85%	88% achieved
Sustainable use of the Reef	Proportion of the Reef Joint Field Management Program Annual Business Plan targets achieved or with significant progress 2021–22	Target – 85%	83%

Strategic results	Performance information	2021–22 Target	2021–22 Actual
The Reef is understood	Priority knowledge gaps are identified and understood	<p>The Reef Authority promotes the Science for Information Needs Framework to key stakeholders (70%/10 key stakeholders)</p> <p>The number of priority knowledge gaps being addressed increases each year financial year (with a target of a 10% increase annually)</p>	<p>100% — target exceeded</p> <p>Science for Information Needs Framework was promoted directly to 16 key stakeholders</p> <p>16 knowledge gaps are being addressed by research projects currently underway</p>
	Publication of a five-year Reef 2050 Integrated Monitoring and Reporting Program Business Strategy that defines activities to support resilience-based management and enable progress reporting against the Reef 2050 plan	The five-year business strategy – endorsed by partners – is published on the Reef Authority’s website	Completed
	<p>Proportion of participants that ‘strongly agree’ or ‘agree’ that participating in initiatives delivered as part of the <i>Reef Education and Engagement Implementation Plan 2021–2025</i>:</p> <ul style="list-style-type: none"> • Inspires the audience to care about the Great Barrier Reef (Care) • Increases the audience’s knowledge and understanding about the Great Barrier Reef (Learn) • Encourages/motivates the audience to take environmental/sustainable actions (Act) • Encourages/motivates the audience to share their learning and experiences with others (Share) • Encourages/motivates the audience to take actions that enhance Reef resilience (Steward) 	<p>Care – 80%</p> <p>Learn – 80%</p> <p>Act – 75%</p> <p>Share – 60%</p> <p>Steward – 60%</p>	<p>Care – 98%</p> <p>Learn – 98%</p> <p>Act – 95%</p> <p>Share – 95%</p> <p>Steward – 98%</p>

Performance information analysis: Outcome 1, Portfolio Budget Statement

The Reef is protected

The Reef Authority is committed to protecting the Reef for future generations. We do this through several strategies, including the Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park and the Policy and Planning Strategic Roadmap.

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

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

Progress on strategy actions continued throughout 2021–22, with more than 90 per cent of actions underway. 70 per cent of the strategy's actions are on track and 20 per cent are on track with limitations, due mainly to resource constraints limiting new engagement with Traditional Owner groups (the Reef Authority has secured additional resourcing to meet the 75 per cent on track target in future years). Activities to implement the strategy occurred across the Reef Authority and is reported in relevant sections of the annual report. Highlights include:

- Increased Indigenous representation in Marine Park governance, with regular meetings of the Indigenous Reef Advisory Committee



*The Darumbal TUMRA accreditation will be implemented in partnership with Darumbal Traditional Owners, the Reef Authority and Queensland Parks and Wildlife Service
© Commonwealth of Australia (Reef Authority)*

and an increased Indigenous membership on the Tourism Reef Advisory Committee, Local Marine Advisory Committees and the Reef 2050 Integrated Monitoring and Reporting Program Executive Group and the expansion of TUMRAs.

- Securing several new investments and partnerships to develop four new TUMRAs and enhance existing agreements — the program identifies cultural authority and Sea Country boundaries and engages Traditional Owner clan groups in broader Marine Park management.
- Securing new investment to expand Traditional Owner-led Sea Country values mapping, which is shared with agencies for better heritage management.
- Various projects to increase Traditional Owner involvement in the Marine Park permissions system — these projects invite clan groups with known cultural authority to provide advice on relevant Marine Park permit applications (for example, the Reef Authority has started referring location-specific permissions applications to Mandubarra Traditional Owners for advice).
- Communication and education activities throughout 2021–22 to improve public awareness and promote the rights and connection of Traditional Owners — this included a new Sea Country e-newsletter to promote Traditional Owner activities and further co-design work on the Reef HQ Aquarium to embed Indigenous content.

Policy and Planning Strategic Roadmap

The Reef Authority's Policy and Planning Strategic Roadmap (the Roadmap) aims to better protect key Reef values, enable ecologically sustainable use and work with Traditional Owners and partners, including the tourism industry. The Roadmap was established in 2019 to deliver cohesive forward planning that is risk-based, strategic, efficient and adaptive.

Implementation of the Roadmap is progressing well with substantial achievements in 2021–22. The Roadmap will be rolled out over several years and updated as work is commenced or completed, and

new work is added. It can be viewed on the Reef Authority's website as an interactive diagram.

The Roadmap comprises five streams of work: knowledge, risk, Traditional Owners, tools and resilience.

Knowledge stream

- Work to collate Marine Park value and use information for planning has focused on key issues and locations, and workshops with each Local Marine Advisory Committee.
- Information on Marine Park use changes is being collated as part of the Reef 2050 Integrated Monitoring and Reporting Program and the Charging Structure Review project.
- Sea Country values mapping projects have expanded to assist in understanding the cultural values of specific Traditional Owner Sea Country estates.

Risk stream

- The Reef Authority applied its risk tolerance to develop fit-for-purpose approaches to managing threats to Marine Park values. This is a key part of the Reef Authority's risk-based approach to Marine Park management.
- The permit condition project reviewed 1000 permit conditions with the aim of streamlining and reducing the complexity of permissions. 800 recommendations were made to streamline and reduce the complexity of permissions. The project has already removed 19 per cent of conditions for tourism, barge, facility and works permits, with an additional 41 per cent identified for removal after more policy and planning work.

Traditional Owners stream

- The Reef Authority commenced new partnerships with Traditional Owner groups to develop four new Traditional Owner-led agreements. There are currently 10 accredited agreements, covering approximately 43 per cent of the Reef coastline, and one Indigenous Land Use Agreement.
- Marine Resource Agreements groups demonstrated effective governance of Sea Country management over the year and were supported by the Reef Authority to deliver several cultural mapping and education activities.
- Principles were developed with the Indigenous Reef Advisory Committee to guide ongoing co-management efforts.



Upholding compliance is one of the core activities of the Reef Joint Field Management Program in protecting and maintaining the Marine Park © Commonwealth of Australia (Reef Authority)

Tools stream

- The Reef Authority developed and released a sustainable Tourism Management Action Strategy, in consultation with a broad range of stakeholders.
- Existing Reef Authority Marine Park management policies were prioritised for review and rationalisation, beginning with policies related to threatened species, reef intervention and tourism management.
- We started to implement improvements to Reef plans of management, including use of certified spatial layers.
- We have rolled out a comprehensive training package that increases understanding of management tools across the Reef Authority.
- We have continued to communicate our management tools throughout 2021–22 and have reviewed our web content, zoning map content and spearfishing guides.
- Tourism guides are being developed with the Queensland Government, Queensland Parks and Wildlife Service for commercial operations in the Whitsundays and Cairns areas. The guides will provide a 'one-stop shop' for understanding the plans of management and permissions in these areas.

Resilience stream

- The Reef Authority is implementing the policy on Great Barrier Reef Interventions to guide restoration and adaptation interventions within the Marine Park and the Great Barrier Reef Coast Marine Park.
- We have started to explore management options for a resilience network across the Reef.

Sustainable use of the Reef

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

Reef Joint Field Management Program

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

In 2021–22, the Program had 41 challenging performance indicator targets of which 20 (49 per cent) were achieved: 14 (34 per cent) were not achieved but demonstrated significant progress, 7 (17 per cent) were not achieved or had no significant progress. While the Program's 2021–22 performance decreased from 2020-21, COVID-19 impacted delivery of targets against, including a decrease in staffing levels throughout the year.

Technology transformation program

The Technology transformation program is a Reef Joint Field Management product that collaborates with the Australian Institute of Marine Science (AIMS) and the Queensland University of Technology (QUT). This program has led to the co-funded development of ReefScan technologies (AIMS) for benthic monitoring and initial trials of above, on and underwater unmanned vessels (QUT) for benthic monitoring, incident response and mooring maintenance.

The program strategy has now been approved and several field trips have been undertaken with AIMS testing some of the developmental technology as part of the ReefScan project. Work is progressing to deliver near real-time efficient and effective data capture, storage, analysis, integration, reporting, sharing and use in decision-making.

Reef rehabilitation projects

The Program has been trialling new tools and management techniques to improve Reef health and resilience. The Reef Authority works with scientists, the tourism industry, Traditional Owners and private corporations on direct intervention projects, such as the installation of reef stars and Coral clips® to stabilise coral rubble and improve



Indigenous Ranger Program © Gunggangdji-Mandingalbay Yidinji Peoples Prescribed Body Corporate Aboriginal Corporation (GMYPBC)

coral growth in areas impacted by bleaching, cyclones and maritime incidents. In projects at Green Island and Bait Reef (offshore Whitsundays), regular monitoring indicates that transplanted corals are growing well and fish and a variety of invertebrates are colonising these new habitats.

Green Turtle Research Project

Funded under Reef 2050 / Natural Heritage Trust, the Great Barrier Reef Green Turtle Research Project aims to improve our understanding of green turtle stocks in the northern Reef, the world's largest green turtle population. Led by turtle researchers from the Department of Environment and Science and working with local Traditional Owners and Land and Sea Rangers, field trips have determined suitable study sites in the far northern Reef and Torres Strait. These trips sampled the population of green turtles in the surrounding waters, including their size, gender and genetic material. The sites will now be monitored regularly to collect further information and inform future management.

Traditional Owner Partnerships Strategy 2022–2027

In 2021–22, the Program launched the Traditional Owner Partnerships Strategy to strengthen and enrich cooperation with Traditional Owners and First Nations people of the World Heritage Area. The strategy will build on the strong relationships that the Reef Authority and Queensland Parks and Wildlife Service have with many Traditional Owners and First Nations communities. The Program is committed to increasing Traditional Owner involvement in field management activities and expanding collective management of the World Heritage Area.

This strategy sets the tone, expectation and intent of our engagement practices. It will also guide future investment in Traditional Owner partnerships

(particularly Program funded initiatives). The strategy complements the Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park and provides a culturally safe environment for meaningful partnerships.

Supporting Traditional Owners and Land and Sea Country Rangers

In 2021–22, fee-for-service arrangements were in place for four different First Nations groups:

- Giringgun for delivery of a range of services through a works contract
- Dawul Wuru for delivery of bird surveys by Yirrganydji rangers
- Gidarjil for delivery of a range of services through a works contract (Reef Trust Offset funding)
- Wulgurukaba for delivery of a range of services through a works contract (part Department of Environment and Science Reef Package funding)

Indigenous ranger work placements

Indigenous rangers are working within the program while employed by their respective Traditional Owner corporations. In 2021–22 three placements were completed by rangers from the Rinyirru (Lakefield Aboriginal Corporation), the Lama Lama (Yintingga Aboriginal Corporation) and Darumbal Enterprises Pty. Representatives from Gunggandji-Mandingalbay Yidinji Peoples Prescribed Body Corporate Aboriginal Corporation and Mandubarra Aboriginal Land and Sea Incorporated commenced six-month work placements. The rangers work with Program staff, building stronger relationships, exchanging knowledge and gaining new skills and qualifications.

Embedded Indigenous rangers

Traditional Owner Corporations similarly work within the Program work units while employed by their Traditional Owner Corporations, however these arrangements tend to extend for longer timeframes, further strengthening working relationships and enabling co-stewardship. Gidarjil rangers have been embedded with program staff at the Gladstone work base since 2020 which was part Reef Trust Offset funding. Wulgurukaba rangers have been embedded at the Magnetic Island work base since 2020–21 which was part funded by the Queensland Parks and Wildlife Service capital works funding. The rangers work alongside program rangers undertaking various activities, including vessel patrols, monitoring, planned burns, pest projects and infrastructure maintenance.

Diver training in partnership with the tourism industry

The program prioritised supporting 16 Indigenous Land and Sea rangers from 10 different groups to complete Open Water and Advanced Open Water Diver training in Cairns, on Gunggandji and Yirrganydji Sea Country. The dive instructors included a Dauareb man from the Murray Islands who worked with the rangers from groups between Bowen and Cape York. The training supports increasing partnerships with Traditional Owners and provides a pathway for Indigenous rangers to deliver in-water activities such as reef monitoring and rehabilitation. Further mentoring is planned with these rangers in 2022–23 through participation in marine parks patrols, to further strengthen their skills and confidence in protecting the Reef.

Regulator performance framework self-assessment

Due to changes in regulatory reporting through the PGPA Act that commenced on 1 July 2021, we are reviewing our approach to this reporting. A regulator performance framework self-assessment was not required for 2021–22.

The Reef is understood

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

Science and knowledge needs

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

In 2021, the Reef Authority published its new Science and Knowledge Needs document and interactive web tool. The document sets out our four overarching science and knowledge themes and priority information needs, and the web tool provides a searchable inventory of research questions to address these needs. The priorities will inform the Reef Authority's collaboration opportunities and assist researchers, partners, and knowledge holders to identify and direct effort to where it is most needed.

Reef 2050 Integrated Monitoring and Reporting Program

The Reef Authority is the lead coordinator of the Reef 2050 Integrated Monitoring and Reporting Program, a partnership with key Australian Government environmental management and

science agencies (AIMS, CSIRO and Department of Agriculture, Water and the Environment), the Integrated Marine and Observing System, and the Queensland Government. Four Traditional Owner members also form a key part of the program's governance.

The Reef 2050 Integrated Monitoring and Reporting Program Business Strategy 2020–25 has been completed and published, as has the Annual Business Plan 2021–22 (the Annual Business Plan 2022–23 was also drafted in this reporting period).

In addition to showing how the Reef 2050 Plan is performing against its objectives, the program provides an online portal, the Reef Knowledge System, that integrates information to inform and guide management decisions. This long-term initiative is critical to supporting resilience-based management and complementing evidence-based reporting on the Reef.

Evolution of the pilot Reef Knowledge System continued in 2021–22 with new content. It now includes a tourism monitoring effort dashboard to showcase the important contribution tourism operators provide in monitoring reef health and impacts. Tourism operators have contributed more than 30,000 surveys and the dashboard highlights where these important contributions were made. The dashboard also features interesting case studies that provide an insight into crown-of-thorns starfish monitoring and the different pathways corals can take after coral bleaching.

Development of a number of internal decision support tools were also progressed in this reporting period. These will be accessible by Reef managers through the online Reef Knowledge System. In 2021–22, this included significant work completed on a compliance training tool for the Reef Joint Field Management Program. This decision support tool will provide planners and field staff with a spatial view of historic compliance data and also includes a capability for modelling poaching risk in no-take areas. This interactive dashboard will allow Reef managers to identify gaps and access compliance effort as well as predict poaching risk in support of targeted compliance strategies and education campaigns.

Additionally, the RIMReP Decision Landscape Mapping project was delivered, identifying the requirements for key areas of Reef management to inform the two-year build plan for decision support. The build plan proposes the development of a spatial decision support system that assists fit-for purposes tactical and operational decision support tools for Reef managers.

Reef Education and Engagement Implementation Plan 2021–2025

Educating, collaborating and working in partnership is a critical component in protecting the Reef for future generations and enhancing Reef resilience. The Reef Education and Engagement Implementation Plan 2021–2025 (the Plan) sets out the vision, outcomes, objectives and actions that demonstrate how the Reef Authority will enhance Reef resilience through education, engagement and partnerships.

The plan positions the Reef Authority to effectively deliver a key function of the Marine Park Act through the delivery of educational, advisory and informational services relating to the Marine Park. The plan identifies and articulates how the Reef Authority will work towards our corporate objective of *Enhancing Reef resilience through partnerships, collaboration and education*. The delivery of this plan actively supports the Reef Authority's contribution to the implementation of the *Reef 2050 Long-Term Sustainability Plan* and Reef Blueprint.

Program areas

The performance information within the Portfolio Budget Statement is underpinned and delivered through the Reef Authority's key activities and delivery strategies. These activities and delivery strategies form four program areas that guide our core business in the Corporate Plan 2021–22 (outlined in Table 3).

Table 3: Program areas aligning with our corporate business

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

Target tracking

In the Corporate Plan 2021–22, some of the targets and performance criteria have been redefined. For this reason, tracking data may be unavailable as trends are yet to be seen.

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

As the lead management agency for the Marine Park, the Reef Authority has a critical role in providing expert technical knowledge and policy advice to decision-makers. The Reef Authority's position statements on challenges facing the Reef and ongoing involvement in the Reef 2050 Plan enable us to influence and help deliver responses to threats to the Reef.

sources, including Traditional Owners, scientists, stakeholders and Reef Authority staff. This informs management decisions and provides evidence-based advice to government, stakeholders and the public. Information is shared through publications, such as the Reef summer snapshot and Marine Monitoring Program reports, along with briefings and engagement opportunities.

Information is collected through various programs and draws on knowledge from a range of

Performance results

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

Table 4: Summary of performance results against Program area 1

Corporate result	Performance criteria	2021–22 Target	2021–22 Actual
1.1 Expert knowledge is shared	1.1.1: Percentage of key decision-makers that understand the key threats to the Reef and are implementing actions to address those threats	70%	100% of survey respondents
	1.1.2: Number of identified key partner/stakeholder groups formally briefed by Chief Scientist	13 key stakeholders	11 key stakeholders
	1.1.3: Improvement in the trust level sentiment score through a sample survey of stakeholders	7.6 out of 10	8.4 out of 10
1.2 Expert knowledge is used	1.2.1: Proportion of active policies, strategies and position statements that address high or very high risks to the Reef as identified in the <i>Outlook Report 2019</i>	65%	60%
	1.2.2: Cumulative number of citations of the 2019 Outlook Report in other publications	Increasing trend	47 (increased from 27)

Corporate Result 1.1: Expert knowledge is shared

The following information outlines the Reef Authority's achievements against our purpose statement and performance criteria for corporate result 1.1 Expert knowledge is shared. The activities relate directly to the Portfolio Budget Statement strategic result: The Reef is understood.

Key threats to the Reef are understood

An anonymous annual survey was conducted to determine if selected agencies are aware of the top threats to the Reef as outlined in the Reef Authority's 2019 Outlook Report and are implementing actions to address those threats. The survey was distributed to representatives of stakeholder organisations within key policy areas that make decisions on managing, reducing or avoiding significant threats to the Reef. These included the Department of Environment and Science (Queensland Parks and Wildlife Service, Office of the Great Barrier Reef and Coastal Planning), Department of Agriculture and Fisheries (Qld), Department of Industry, Science, Energy and Resources (Fed), Australian Maritime Safety Authority (Fed), and the previous Department of Agriculture, Water and the Environment (Reef Branch, Environmental Assessments Branch, Fisheries Branch, and Threatened Species Branch). The survey aimed to determine if the identified organisations are aware of the top threats to the Reef as outlined in the *Great Barrier Reef Outlook Report 2019*.

Forty per cent of recipients participated in the survey while some policy areas did not participate. All decision-makers who participated in the survey said they had referred to the Great Barrier Reef Outlook Report in the past year to understand key threats to the Reef and inform actions to address the threats. Most participants (70 per cent) reported that their organisation was implementing actions to address identified threats and no participant reported zero actions.

Reef health

Reef condition is monitored very closely throughout the year. From May to November each year, we issue monthly Reef health reports. Over summer, we publish weekly public reports on Reef conditions on our corporate website which are further communicated to stakeholders and the public through an e-newsletter and social media. These updates are based on forecasts, water temperature heat mapping, in-water surveys conducted by our Reef Joint Field Management Program, tourism operators and researchers and aerial surveys conducted by Reef Joint Field

Management Program staff and project partners, AIMS.

The Reef Snapshot: Summer 2021–22 provides a concise, easy to understand summary of how the Reef has fared over the past summer, what this means for coral and the actions being taken to help coral health. It is a joint initiative of the Australian Government's lead management and science agencies for the Reef: the Reef Authority, AIMS and CSIRO. The snapshot is an important synthesis product providing a summary of Reef health monitoring conducted each year. It is based on the latest available science and information at the time of writing and sets the science for more comprehensive reports that are released late in the year.

The Great Barrier Reef's waters warmed early in December 2021, exceeding historical summer maximums that typically occur in the hottest summer months. The surveys conducted by the Reef Joint Field Management Program and AIMS confirmed a mass bleaching event in March 2022, with coral bleaching observed at multiple reefs in all regions. This marked the fourth coral bleaching event since 2016 and the sixth to occur on the Great Barrier Reef since 1998. It's important to note that bleached coral is stressed but still alive. The Reef Authority remains focused on monitoring the Reef to update Reef health messaging and to keep stakeholders informed.

The Reef Authority's corporate website page for the snapshot had 4810 page views between the release date 10 May 2022 and 30 June 2022.

The Great Barrier Reef's Marine Monitoring Program surveys and reports on the health of inshore coral, seagrass and water quality every year. The program has been operating for more than 15 years. Monitoring information is collected and synthesised over several months by partners at AIMS and James Cook University, and published by the Reef Authority in four technical reports for inshore coral, seagrass, pesticides and water quality, and an annual quality assurance/quality control manual in our e-library. Results from the technical reports are used for management purposes and provided to our Queensland Government counterparts to feed into the Reef 2050 Water Quality Report Card and the Australian and Queensland governments' *Reef 2050 Water Quality Improvement Plan* (2018–2022).

Monitoring is a critical component for Reef management and improves our scientific understanding of how the Reef is affected by pressures (such as cyclones, floods, rising ocean temperatures and land-based run-off). The Reef Authority uses the data generated by the Marine Monitoring Program to engage with stakeholders and inform management actions. Current and

timely information is shared through various mediums including briefings, Reef health updates, fact files for Marine Park Rangers, responses to media enquiries, social media content and videos. This supports the Reef Authority’s capability and is a direct demonstration of how expert knowledge is used.

Engaging with key stakeholders

The Reef Authority’s engagement with key stakeholders is critical for ensuring efforts are focused on the areas of greatest impact and Reef protection is well coordinated. As part of this, the Reef Authority facilitates the exchange of information between information producers (such as researchers and knowledge holders) and decision-makers (such as Reef managers, government agencies and stakeholders).

For 2021–22, 13 key stakeholder groups were considered a high priority for briefings from the Reef Authority’s Chief Scientist. Of these, 11 (85 per cent) were provided with at least one briefing during the year. Briefings included updates on the Reef Authority’s major projects, Reef health updates, including impacts of climate change, and management activities within the Marine Park.

The Reef Authority also provided high-quality, considered advice to the Minister for the Environment, the Department of Agriculture, Water and the Environment, and parliamentary stakeholders throughout 2021–22.

International engagement

UNESCO’s Reactive Monitoring Mission

In March 2022, UNESCO’s World Heritage Centre and the International Union for Conservation of Nature (IUCN) undertook a Reactive Monitoring Mission on the Great Barrier Reef. The mission’s objective was to assess of the state of conservation and the Reef 2050 Plan for the Reef’s protection. During this assessment period, the Reactive Monitoring mission held consultations with Australian authorities at the national, state and local levels. As part of this consultation process, the Reef Authority provided technical support and advice.

The mission team is preparing a report with recommendations, which, after review by the UNESCO World Heritage Centre and IUCN, will be examined by the World Heritage Committee at its upcoming 45th session.

International Coral Reef Initiative (ICRI)

ICRI is the major international forum on coral reefs that provides an important opportunity for coral reef managers and policy makers to share knowledge and build capacity. The Reef Authority led Australia’s role as co-chair of the ICRI Secretariat, in partnership with the governments of Indonesia and Monaco from mid-2018 through to December 2021.

The Reef Authority demonstrates its commitment to the protection of coral reefs worldwide through its longstanding support of the ICRI. The Reef Authority continues to play a leading role in the ICRI, particularly through the ICRI committee on resilience-based management. The Reef Authority is also committed to supporting Australian Government marine priorities, including the Commonwealth Blue Charter and the World Heritage Marine Program.

2022 UN Ocean Conference

As part of the Australian Government delegation, members of the Reef Authority attended the UN Oceans Conference in Lisbon, Portugal representing the Reef Authority amongst international delegates. The conference, co-hosted by the governments of Kenya and Portugal, sought to propel much needed science-based solutions aimed at starting a new chapter of global ocean action.

Market research to measure trust sentiment

As part of the Reef Authority’s communication strategy, an external research consultancy has been engaged to conduct an annual brand awareness survey with a representative demographic of the Australian Census population. The results are critical to informing the Reef Authority’s communication and engagement strategies and activities. The survey question asks if the participant ‘very strongly agrees’ (10 = high trust sentiment level) or ‘very strongly disagrees’ (one = low trust level sentiment) that the Reef Authority is trusted. This year, the trust sentiment score increased from 7.2 (in 2019–20) to 8.4 (in 2021–22). This reflects some broader industry research that indicates an increase in general trust in scientific-based organisations among the Australian public.

Corporate result 1.2: Expert knowledge is used

The following information outlines the Reef Authority's achievements against our purpose statement and performance criteria for corporate result 1.2: Expert knowledge is used. The activities relate directly to the Portfolio Budget Statement strategic result: The Reef is understood.

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

The Outlook Report identifies threats which pose a high or very high risk to the Reef. The majority (61 per cent) of the Reef Authority's policies, strategies and position statements address at least one of these threats. The Outlook Report threats most frequently addressed in our policy documents were: (1) damage to reef structure, and (2) marine debris. In 2021–22, we released a new Tourism Management Action Strategy, which aims to address incompatible uses (high risk) by supporting tourism in the Marine Parks to respect, recognise and celebrate Traditional Owner connection to country, involving Traditional Owners, and helping maintain natural and cultural heritage values.

Reef 2050 Long-Term Sustainability Plan

The Reef 2050 Long-Term Sustainability Plan (Reef 2050 Plan) is the Australian and Queensland governments' overarching framework for protecting and managing the Reef to 2050. The Reef 2050 Plan is directly linked to the threats identified in the 2019 Outlook Report. In 2021, the plan was updated following the first five-year review as part of adaptive management approach. The Reef 2050 Plan has been updated in light of recent climate events impacting the Reef, progress on water quality improvements and the findings of the 2019 Outlook Report. These changes ensure the Reef 2050 Plan contains the right priorities and actions to support the health of the Reef and address the greatest threats. Through day-to-day operations, the Reef Authority is a key partner in delivering a large part of the Reef 2050 Plan under joint governance arrangements. Our contributions to achieving the objectives of the Reef 2050 Plan are reported through the Reef 2050 reporting framework.



The Outlook Report finds the greatest threat to the Reef is still climate change. The other main threats are associated with coastal development, land-based run-off, and direct human use (such as illegal fishing) © Commonwealth of Australia (Reef Authority)

Program area 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 the effects of climate change, Reef management must continually evolve to address the highest risks and improve the ecosystem resilience.

The Reef Authority employs various management tools to regulate use of the Marine Park, including types of activities permitted, their location and conditions. These tools include a Marine

Park-wide zoning plan, 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 compliance program delivers on initiatives under the Blueprint and the Reef 2050 Plan to protect marine habitats and support Reef resilience.

Performance results

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

Table 5: Summary of performance results against Program area 2

Corporate result	Performance information	2021–22 Target	2021–22 Actual
2.1 Expert knowledge is used	2.1.1: The percentage of tailored permit assessment decisions completed within the service charter timeframe	80%	33%
	2.1.2: Proportion of agreed actions on track or completed in the tools stream of the Policy and Planning Strategic Roadmap 2021–22	80%	85%
	2.1.3: Review and update the Reef Blueprint and publish on the Reef Authority's website	Published	Currently being reviewed and updated
2.2 Rules for a resilient Reef are followed	2.2.1: (a) Number of offences in the Marine Park per year (b) The number of high and very high-risk offences	Both (a) and (b) decreasing trend (a) 1539 (b) 1072	(a) 1467 (b) 803
	2.2.2: Number of planned compliance days completed	1000	970
	2.2.3: Number of Marine Park compliance activities in each risk category	Very high = 4 High = 13 Medium = 13 Low = 6	Very high = 4 High = 10 Medium = 16 Low = 7
2.3 Management for a resilient Reef	2.3.1: Crown-of-thorns starfish densities are at sustainable levels at action Reefs* (*= cull site)	75%	87%
	2.3.2: The Reef Authority has implemented and reported on the performance indicators to deliver conservation actions; check for change; and respond to incidents	Results published in the Reef Joint Field Management Annual Report	

Corporate result 2.1: Expert knowledge is used

The following information outlines the Reef Authority's achievements against our purpose statement and performance criteria for corporate result 2.1 Expert knowledge is used. The activities relate to the Portfolio Budget Statement strategic result: Sustainable use of the Reef.

Permissions system

A permission system service charter outlines the Reef Authority's commitments to improving the permission system, including assessing decision timeframes, post-approval monitoring, auditing and compliance. Improvements are focused on streamlining processes and reducing the administrative burden for permit holders.

The Reef Authority has further streamlined permit processes by implementing other recommendations of the Australian National Audit Office, including:

- establishing internal processes to administer the permission system's managed documents, including creating a management system and procedure
- implementing individual conflict of interest declarations whenever a delegated decision is made, in addition to Reef Authority-wide improvements to conflict-of-interest reporting
- developing training modules for inclusion with mandatory training requirements
- implementing system changes to ensure that legislated delegations related to management of permissions non-compliance are exercised in accordance with delegation instruments
- finalising a new joint Internal Procedure for the Periodic Review of Permit Conditions to explain the process staff will undertake to conduct future periodic reviews of standard permit conditions
- reviewing existing performance measures and implementing efficiency measures for reporting in the 2022–23 financial year onwards to ensure measures clearly monitor the use of public resources and meet *Public Governance, Performance and Accountability Act 2013* reporting requirements.

Regulatory framework

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

'In order to achieve its objectives, this Act regulates, including by a system of permissions,

use of the Great Barrier Reef Marine Park in ways consistent with ecosystem-based management and the principles of ecologically sustainable use' (section 2A(3) (d)).

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

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

Online permissions and environmental management charge system

Permit applications (new and continuation) and transfer applications are currently available online. Permit holders can complete some administrative processes online, such as managing vessel notifications. Applications for processes such as variations, splits and mergers can be submitted via email — they will then be entered in the Reef Management System manually.

In 2021–22, the Reef Authority improved its efficiency and records management with automation and systems enhancements, such as:

- capturing, using and reporting on cultural information to support the Enhancing Traditional Owner Engagement in the Permission System project
- recording applications for sea dumping permissions in the system
- better managing post-permit regulatory requirements, including linkages to the compliance management module of the system, enabling automatic raising of allegations when due dates are exceeded and being able to extend or waive requirement dates
- improving management of formal information requests in the system with the ability to extend due dates and seek delegate decisions prior to issuing information requests.

The Reef Authority received 333 properly made permit applications in 2021–22. More than 85 per cent of the applications that can be submitted online were submitted online.

The environmental management charge (EMC) applies to most commercial activities operating under a permit issued by the Reef Authority. This includes tourism operations, non-tourist charter operations and other facilities.

For most tourism operations, Marine Park visitors participating in a tourist activity pay the charge to the permit holder, who remits the charge to the Reef Authority. Visitor numbers are calculated using this data.

For 2021–22, the Australian Government waived all permit fees and environmental management charge obligations to support local tourism business and regional economies hardest hit during the COVID-19 pandemic. During that time, permit holders continued to submit visitation numbers via

logbook returns, achieving an average 97.5 per cent submission rate for visitation data during the 2021 calendar year.

Tourism visitation to the entire Marine Park for the 2021 calendar year was reported as 1,235,820 visitor days. This was an increase of approximately 29 per cent on 2020 visitation, but a decrease of more than 48 per cent compared with the pre-COVID-19 average from 2012 to 2019. Declines vary across regions and industry sectors.

In the 2022–23 Budget, the Australian Government continued its support of the tourism industry by extending the environmental management charge and permit fee waivers up to 30 June 2023 (previously 30 June 2022).

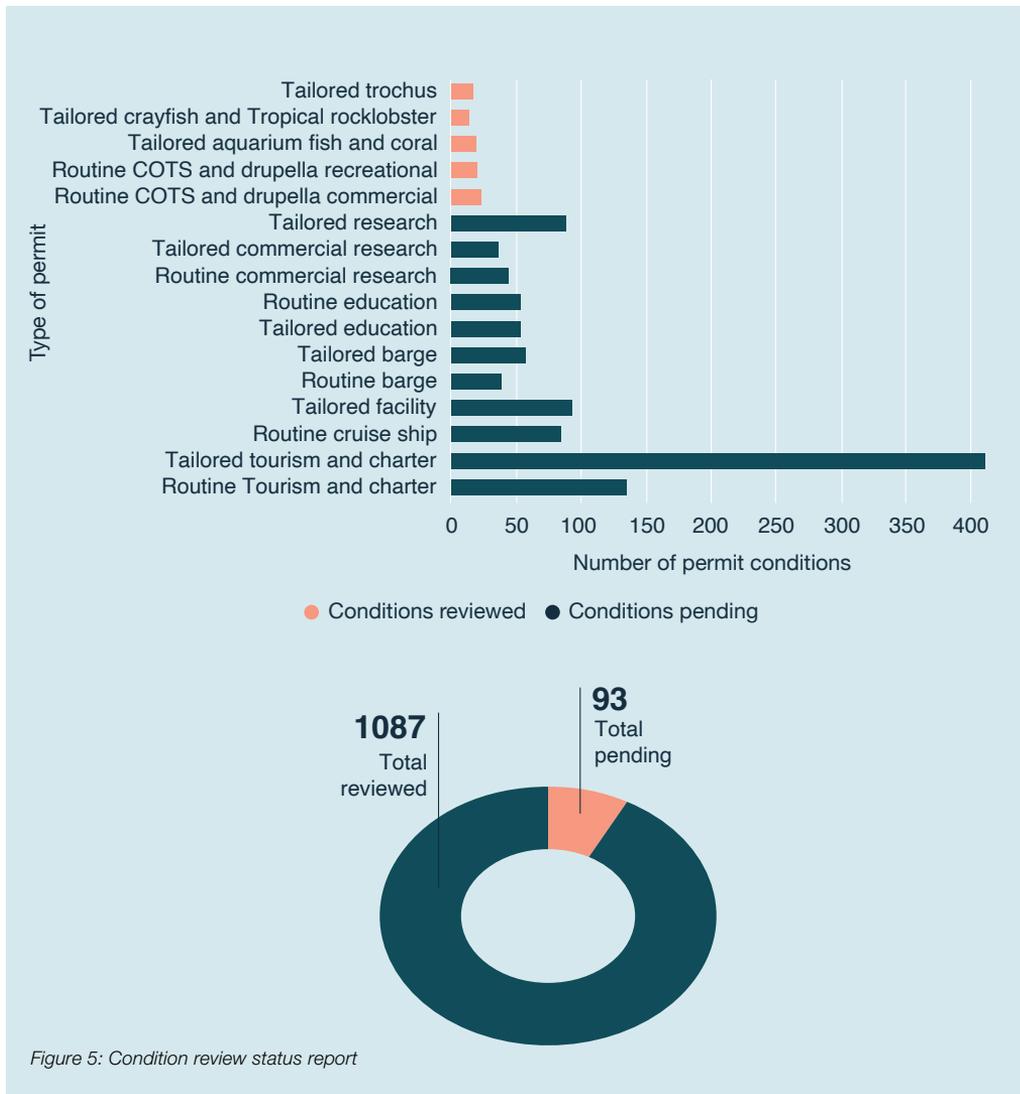


Figure 5: Condition review status report

Streamlining permissions

Operating an effective permissions system is important for Reef management and is critical to ensure the sustainable operation of industries that contribute to local and regional economies. The Reef Joint Field Management Program has a project to make the joint permission system more risk-based and, therefore, streamlined.

The completion of this work will reduce management of low-risk activities to better focus on activities posing a high risk to the health of the Great Barrier Reef. The highest priority initiative in this work, which has now been completed, is leading to the development of more routine permits for low risk activities in the Marine Parks.

A review of more than 1000 standard permit conditions is also underway to ensure requirements are simpler, and more contemporary and enforceable. This review will also improve the end-user experience of permissions by having shorter permits with conditions that are clearer and easier to understand. Educational products will also be improved to ensure permit holders are aware of permit requirements and responsible reef practices.

In 2021–22, the Reef Authority also approved a new joint internal procedure for the periodic review of permit conditions, following the current review.

Permission compliance

The Reef Authority managed 341 allegations of permission non-compliance that were received during the reporting period, an increase of 57.8 per cent from the previous year.

The increase in managed allegations is the result of system enhancements that enable allegations to be raised automatically when a permit condition due date is not met (mostly administrative matters) and an increase in tourism activity in the last half of the reporting period associated with the easing of COVID-19 travel restrictions.

Figure 6 shows allegations of permission non-compliance received by risk level:

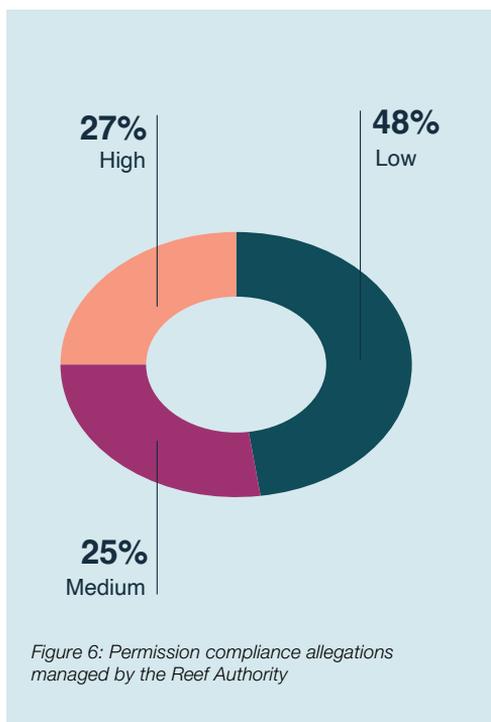
- 27 per cent were rated as high risk, such as failure to submit a bond or comply with a management plan/schedule of works
- 25 per cent were rated as medium risk, such as failure to comply with a mooring or facility notification approval
- 48 per cent were rated as low risk, such as failure to submit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

In 2021–22, the Reef Authority planned to deliver three field audits in accordance with its Annual Marine Parks Permissions Compliance Plan. However, due to the impacts of COVID-19 and travel restrictions, only one of the planned audits could be delivered.

During the reporting period, the Reef Authority delivered education and awareness relating to the permission system, including:

- two seminars with the research community
- six in-house training programs relating to Marine Park inspector powers and permit checking
- workshop with the tourism industry relating to swimming with dwarf minke whales
- mailout regarding aircraft flight heights in the *Whitsundays Plan of Management*.

No compliance activity was undertaken on environmental management charge obligations given the Australian Government's waiver throughout 2021–22. We provided updates and education messages on these changes via our external website, e-newsletters and direct contact with permit holders.



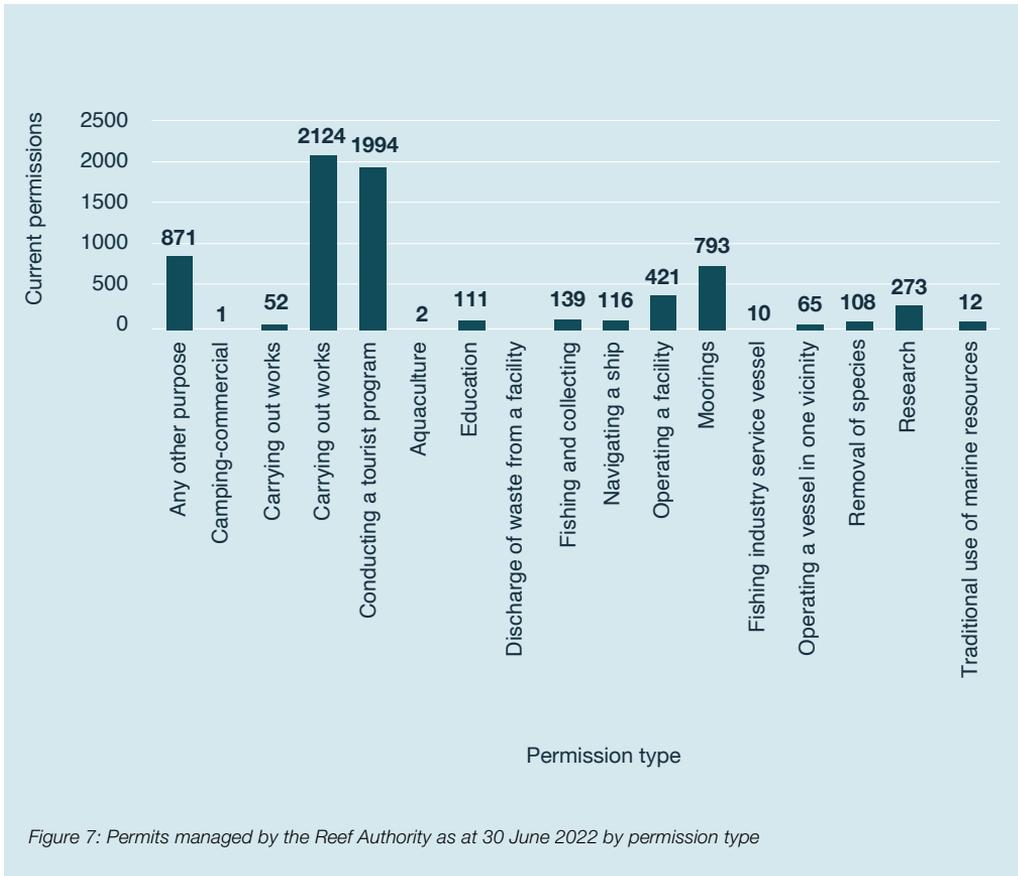


Figure 7: Permits managed by the Reef Authority as at 30 June 2022 by permission type

Permission system

Implementing the permissions system has continued to enable the sustainable use of the Marine Park while protecting identified environment and heritage values. As at 30 June 2022, the Reef Authority managed 1547 permits, covering 7100 permissions. Figure 7 shows the different permission types managed. Each permit may include multiple permissions with conditions. There is an increase in the overall number of permissions reported. This is a function of changes in system reporting.

Applications received and decisions made

During the reporting period, the Reef Authority deemed 333 permit applications properly made in accordance with section 76 of the Great Barrier Reef Marine Park Regulations 2019 (Figure 8). A total of 25 per cent of all permits were received but were deemed to not have been properly made in accordance with the regulations.

Of those properly made applications:

- 28 per cent required a routine assessment approach
- 63 per cent required a tailored assessment approach and all information was supplied with the application
- 9 per cent required a tailored assessment approach with at least one formal further information request
- One application also required a public information package assessment approach (for example, long-term maintenance dredging and installation of new facilities).



Applications received by month

■ Tailored FINFO*
 ■ Tailored
 ■ Routine
 ■ Public information package

Figure 8: permit applications properly made in accordance with section 76 of the Great Barrier Reef Marine Park Regulations 2019

*Further Information required



Decisions made by month

■ Tailored FINFO*
 ■ Tailored
 ■ Routine
 ■ Public information package

Figure 9: Number of permit application decisions made in the 2021–22 reporting period

*Further Information required

During the reporting period, the Reef Authority received 64 administrative requests, such as notification approvals, condition variations, permit splits and mergers. We also received 188 post-permit requirements for approval, such as environmental management plans, research reports and schedules of works.

The Reef Authority made 444 permit decisions (Figure 9):

- 27 per cent through a routine assessment approach
- 57 per cent through a tailored assessment approach
- 15 per cent through a tailored assessment approach requiring further information
- 1 per cent through a public information package assessment approach.

A total of 33 permit applications were withdrawn before a decision was required.

During the reporting period, the Reef Authority granted one sea dumping permit under the *Environment Protection (Sea Dumping) Act 1981*, seven Part 5 directions and one compulsory pilotage exemption.

Progress against the permission systems service charter timeframes

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

In the reporting period, 48 per cent of decisions on routine and tailored permit applications were made within the Service Charter decision timeframes, including:

- 85 per cent of decisions on routine applications
- 31 per cent of decisions on tailored applications
- 43 per cent of decisions on tailored Further information required (FINFO) applications.

Figure 10 shows the trend of all permit applications and administrative processes underway each month. The bars represent routine and tailored assessment decisions against service charter timeframes. The number of applications under assessment at any time remained between 120 and 140 for the reporting period. In addition, the number of post-permit requirements under assessment continued to increase as refinements were made to the system to ensure compliance.

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

Although no fees apply to research applications, there has been a steady rise in the complexity of research applications (e.g. novel research, request of access to Marine National Park zones) and requests for modifications to existing permit conditions. Collectively, all of these changes have impacted our ability to meet our service level commitments.

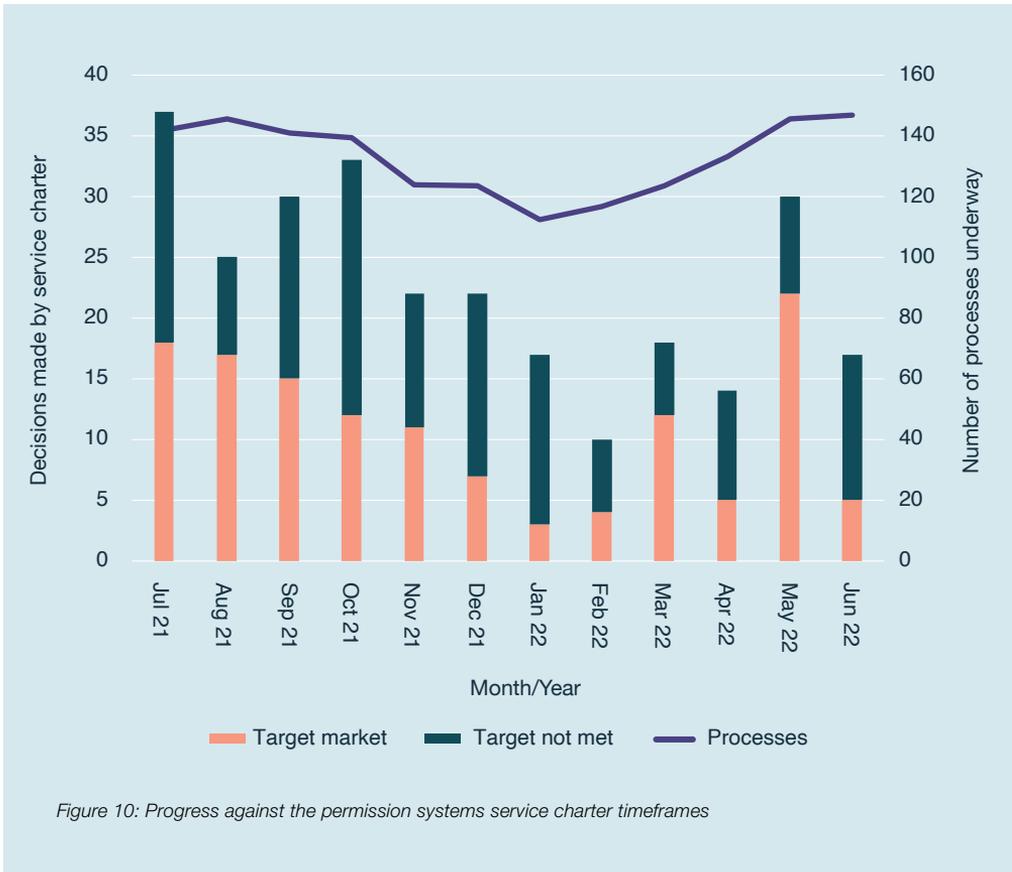


Figure 10: Progress against the permission systems service charter timeframes

Table 6: Progress of routine permissions that have been streamlined

Routine type	Scoping	Drafting	Review		Approval		System Builds
			QPWS&P*	GBRMPA	QPWS&P	GBRMPA	
Commercial research	✓	✓	✓	✓	✓	✓	✓
COTS removal	✓	✓	✓	✓	✓	✓	✓
Drupella removal	✓	✓	✓	✓	✓	✓	✓
Tourism and Charter	✓	✓	✓	✓	✓	✓	✓
Barge	✓	✓	✓	✓	✓	✓	✓
Cruise ship	✓	✓	✓	✓	✓	✓	✓
Education	✓	✓	✓	✓	✓	✓	✓
Large vessel	✓		✗ Managing agencies agreed not to pursue				
Barge and Tourism	✓		✗ Managing agencies agreed not to pursue				
Research and Restoration	✓		✗ Managing agencies agreed not to pursue				

*Queensland Parks and Wildlife and Partnerships

The Great Barrier Reef Blueprint for Resilience

Climate change is the greatest threat to the Reef and all coral reefs worldwide. Following significant coral bleaching events in 2016 and 2017, the Reef Authority recognised that action was needed beyond business-as-usual to build the Reef's resilience.

The *Great Barrier Reef Blueprint for Resilience* (the Blueprint) details actions that the Reef Authority will take with our partners to strengthen the Reef's capacity to recover from disturbances and return to a healthy state. It sets best practice standards across the Reef Authority's key program areas to support a more resilient Reef. The initiatives in the Blueprint are based on our collective experience, knowledge and the best available science. They set a clear and agile roadmap to give the Reef its best possible future in the face of a changing climate.

This year, the Reef Authority conducted an internal review of the outcomes from the 2017 Blueprint, to guide revisions to the document. The Blueprint is still being drafted and will reaffirm our commitment to building on our strong foundation of world-class Marine Park management and strengthen the Reef's resilience in the face of a changing climate.

Reef restoration and adaptation

Increased focus on restoration and adaptation

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

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

Restoration and adaptation activities continue to steadily increase in the Marine Park, with 17 permit applications for restoration activities or research into restoration methods and 14 permits granted in the reporting period. There has been a steady increase in research for restoration applications during 2021–22; at the same time implementation

of better tracking of such research has occurred. Of the permits granted within the reporting period, five were umbrella permits for the Reef Restoration and Adaptation Program. This is a program that brings together Australia's leading experts to create an innovative suite of safe, acceptable interventions to help the Reef resist, adapt to, and recover from the impacts of climate change.

Throughout 2021–22, the Reef Authority continued to engage with the Reef Restoration and Adaptation Program. In 2021–22, the program made strong progress on the \$150 million implementation phase, being delivered by the six main research providers and the Great Barrier Reef Foundation. The Reef Authority's engagement with this partnership is through observer roles on the Board and steering committee.

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

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



*Divers installing MARRS Reef Stars at Green Island
© Commonwealth of Australia (Reef Authority)*

Fisheries management

Fishing is regulated within the Marine Park. However, some fishing activities continue to have an impact on the Reef. The Reef Authority seeks to ensure fishing is ecologically sustainable through an ecosystem-based approach and management actions that consider the cumulative impacts of fishing on all species and habitats within the Marine Park. The Reef Authority will continue to a) work with all levels of government and across stakeholder groups to address fishing risks, and

b) support the full and effective implementation of the Queensland Sustainable Fisheries Strategy 2017–2027 by the Queensland Government, which is primarily responsible for day-to-day management of fisheries in the Marine Park.

Cultural referrals

Agreement was secured with the Mandubarra Traditional Use of Marine Resource Agreements (TUMRAs) Steering Committee to receive cultural referrals for applications to operate in their Sea Country from 1 April 2022. This was in line with Action 2.4.1 of the Reef Authority's Aboriginal and Torres Strait Islander Heritage Strategy for the Great Barrier Reef Marine Park. To date, three applications have been referred, with two raising no concerns and the other resulting in face-to-face negotiation with the applicant.

Woppaburra TUMRA Steering Committee continues to receive cultural referrals. The Reef Authority has facilitated video meetings between applicants and the committee to discuss complex and potentially overlapping research projects in their Sea Country.

Coordination with the EPBC Act

The Reef Authority continued to implement the 2009 memorandum of understanding with the Australian Department of Agriculture, Water and the Environment on the integration and application of the Environmental Protection and Biodiversity Conservation Act (EPBC Act) and Marine Park Act. This memorandum establishes agreed

administrative arrangements to help streamline application and assessment processes when approvals are required under both Acts. During the reporting period, the Reef Authority considered and provided advice on six projects that were referred under the EPBC Act. These projects triggered consideration of potentially significant impacts on Matters of National Environmental Significance. Discussions continued between the agencies to progress a review and update of the memorandum of understanding.

Management of defence activities

The Reef Authority maintained a strong working relationship with the Australian Department of Defence throughout 2021–22, consistent with the memorandum of understanding for managing defence exercises in the Marine Park. Staff provided advice to the Department of Defence on ways to avoid or minimise impacts from several defence operations and exercises in the Marine Park. Reef Authority staff contributed to planning activities for the joint Australian and United States training exercise, Talisman Sabre 2021. This large exercise took place in July 2021 across several defence and non-defence training areas within the Marine Park. An important part of these activities is raising awareness and understanding among visiting militaries of the environmental responsibilities of operating in a World Heritage Area.



Indigenous Ranger of the Yuku Baju TUMRA © Commonwealth of Australia (Reef Authority)

Corporate result 2.2: Rules for a resilient Reef are followed

The following information outlines the Reef Authority's achievements against our purpose statement and performance criteria for corporate result 2.2: Rules for a resilient Reef are followed. The activities relate directly to the Portfolio Budget Statement strategic result: Sustainable use of the Reef.

Dramatically enhancing compliance in the Marine Park

The Reef Joint Field Management Program (the Field Management Program) continued to enhance its compliance efforts in 2021–22 as recommended in the Reef 2050 Plan and the Blueprint.

During 2021–22, 1467 possible offences were reported from across the Commonwealth and Queensland jurisdictions of the World Heritage Area. This figure decreased from the 1539 possible offences reported in 2020–21. The compliance figures vary slightly from the permissions compliance figures due to the different times of year that these reports are run. The figures include incidents reported through the Field Management

Program and the Reef Authority's Permissions Compliance team (refer to Figure 11). There were 237 reports related to permissions compliance matters, up slightly from 216 reported in 2020–21. All received reports were reviewed and appropriate enforcement or education actions were applied, such as advisory letters, warnings, infringement notices and court proceedings.

The total number of offences reported to the Field Management Program are low compared with the overall use of the World Heritage Area, which spans a broad geographic area and major population centres, from Gladstone in the south to Cairns in the north. Prior to Covid, the annual recorded visitor days in the Marine Park was 14.6 million days.

The Field Management Program focuses effort in addressing those illegal activities that are assessed as 'high' and 'very high' risk due to their potential impact and likelihood of occurring. In 2021–22, of 37 categories of illegal activity, the highest risks identified including commercial mesh netting (owing to its threats to species of conservation concern, such as dugongs and inshore dolphins), the illegal hunting of dugongs, shipping offences and illegal recreational fishing.

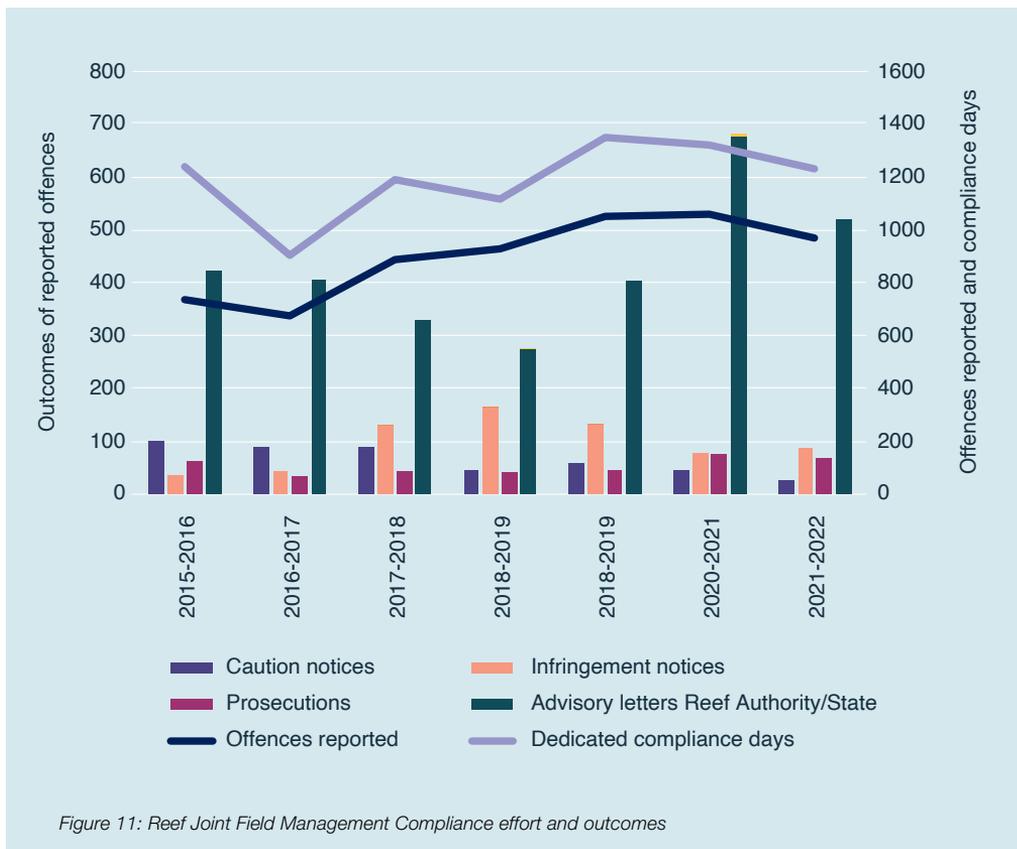


Figure 11: Reef Joint Field Management Compliance effort and outcomes

Of the 1230 reported offences in 2021–22, 55 per cent related to activities assessed as high or very high risk in the compliance risk assessment. This was a decrease from 70 per cent in 2020–21. These relatively high percentages reflect the fact that recreational fishing, the most common offence type, is assessed as a very high risk particularly because of the likelihood of it occurring. In 2021–22, a total of 582 recreational fishing offences were reported, a decrease from 814 in 2020–21.

Ongoing activities to mitigate and target high risk offences include remote vessel tracking, vessel and aircraft surveillance, communication and education, and applying special technology to assess and detect non-compliant behaviour. Aircraft, particularly helicopters, continue to be the most effective platforms for patrolling large areas of the World Heritage Area. Aircraft patrols also extend the coverage of the surveillance program far offshore and into remote areas of the far north

where vessel patrolling can be difficult. Aerial surveillance contributed significantly to the number of offences reported during 2021–22.

Recreational fishing continues to be the most frequently reported high-risk offence in the World Heritage Area and is subject to a range of mitigation activities. As the key driver of recreational fishing activity is good weather, a measure of the effectiveness of field surveillance is the percentage of compliance days undertaken when wind speed is under 10 knots and other high-risk periods (weekends, public holidays and school holidays), with a target of 60 per cent for 2021–22. During 2021–22, 70.5 per cent of dedicated compliance days (684 of 970) were undertaken during these high-risk illegal recreational fishing periods. Encouragingly, our patrols detected fewer incidents of illegal activity relative to overall level of activity. Communication, education and encouraging best

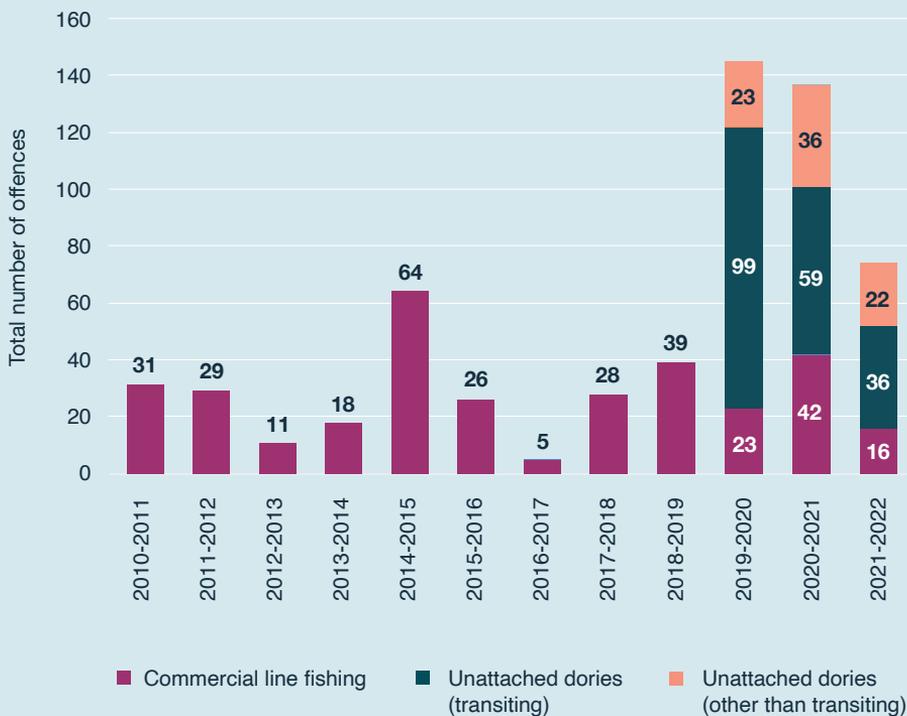


Figure 12: Historical comparison of Commercial line fishing offences – including unattached dories

Note: Vessel tracking became mandatory for line fisheries on 1 January 2019. The graphs for the years 2019 onward separate commercial line fishing offences into fishing offences, unattached dory offences (transiting), and unattached dory offences other than transiting. The total figure for each column for 2019 onward represents the total number of commercial line fishing offences for that year.

practice behaviours and voluntary compliance are key to reducing recreational fishing risk.

Remote vessel tracking is another important method of addressing the risk of commercial fishing offences. Under the Queensland Government's Sustainable Fisheries Strategy 2017–2027, all commercial fishing vessels are required to carry a vessel tracking unit. This has resulted in a major improvement in the understanding of, and ability to detect, commercial fishing non-compliance and encourages voluntary compliance. Cross-referencing field surveillance sightings with vessel tracking data has shown a very high level of compliance (98 per cent). The requirement for commercial fishing vessels to carry a functional tracking unit makes vessel tracking an effective tool to monitor and respond to non-compliance in commercial fisheries.

Of the 67 court prosecutions for this reporting period, 61 related to incidents detected through analysis of the vessel tracking information (the majority being from detections in 2020–21). The use of vessel tracking information significantly contributed to the success of the prosecution outcomes, resulting in \$163,150 in court fines.

Figure 12 illustrates the downward trend in the number of commercial reef line fishing offences, with a total of 74 reported offences in 2021–22, down from 137 in 2020–21 and 145 in 2019–20. This reduction parallels the decline in offences in

the commercial trawl industry after the introduction of vessel tracking to that industry. It resulted in several successful prosecutions and significantly improved compliance outcomes for the World Heritage Area.

Compliance management surveillance

The Reef Joint Field Management Program is the principal driver and coordinator of strategic and operational compliance management within the World Heritage Area. Compliance management is intelligence driven, risk-based and well planned. It involves assessing the impact of illegal activities and the likelihood of them occurring regularly. This focuses resources on the most effective treatments (education, audits, surveillance and enforcement) for reducing potential illegal activities. It includes the application of surveillance and investigations for those activities of highest impact and risk (such as illegal commercial and recreational fishing, shipping, poaching of dugongs and marine turtles, and damage to cultural and maritime heritage sites).

Our surveillance effort includes vessel, aerial and land-based patrolling. Surveillance partners include QPWS, Queensland Boating and Fisheries Patrol, Queensland Police Service, Maritime Border Command and Indigenous ranger groups.

During 2021–22, we continued dedicated compliance patrolling in the World Heritage Area



The Reef Authority's surveillance partners include QPWS, Queensland Boating and Fisheries Patrol, Queensland Police Service, Maritime Border Command and Indigenous ranger groups © Commonwealth of Australia (Reef Authority)

with 981 days delivered by the expanded Reef Joint Field Management Program and partners. As a result, we achieved 98 per cent of the targeted compliance days for 2021–22.

Whilst there was a small reduction in the surveillance effort in 2021–22, the number of dedicated compliance days undertaken during high-risk illegal recreational fishing periods exceeded the performance indicator of 60 per cent. During 2021–22, 74 per cent of dedicated compliance days (726 out of 981 days) were undertaken during high-risk illegal recreational fishing periods.

More information on compliance efforts and total compliance offences for the reporting period can be found in corporate result 2.2.

Compliance activities in each risk category

Overall this year there was a decline in risk ratings for non-compliance or illegal activities. There are fewer high risks and more medium and low risks.

A panel of experts undertook the compliance risk assessment for 2022–23 which saw shifts in risk rating from the 2021–22 assessment in eight illegal or non-compliant activities. Across the total of 37 risk-assessed activities, these shifts reflected changes in assessed consequence, likelihood, or a combination of both.

Overall, four activities remained in the very high risk category and there was a decline from 13 to 10 activities in the high risk category. Medium and low risk activities increased from 14 to 16 and from 6 to 7 respectively — demonstrating an overall decline in compliance risk and improvement.

Corporate result 2.3: Management for a resilient Reef

The following information outlines the Reef Authority's achievements against our purpose statement and performance criteria for corporate result 2.3: Management for a resilient Reef. The activities relate directly to the Portfolio Budget Statement strategic result: The Reef is protected.

Douglas Shoal Environmental Remediation Project

This project is to remediate damage to Douglas Shoal caused by the grounding of the bulk carrier *Shen Neng 1* in 2010. In December 2021, the Reef Authority received two responses to a Request for Proposals to remediate damage to the shoal. Remediation contract negotiations have progressed in 2022. In March 2022, the Reef Authority also

received the required approval to undertake proposed remediation works under the *Public Works Committee Act 1969*. Remediation of the shoal is expected to occur in 2023.

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

Crown-of-thorns Starfish Control Program

Outbreaks of coral-eating crown-of-thorns starfish cause significant damage to the Reef. Coral loss from crown-of-thorns starfish outbreaks compounds the impacts of coral bleaching events and tropical cyclones. The crown-of-thorns starfish program forms part of the Reef Authority's strategic approach to coral protection with long-term targeted suppression of crown-of-thorns starfish outbreaks. This program delivers one of the key initiatives identified in the Blueprint to enhance the resilience of the Reef in the face of climate change.

Since the implementation of the Crown-of-thorns Starfish Control Program in 2012, more than 86,000 diver-hours have been invested in surveillance and cull operations, more than 1.1 million crown-of-thorns starfish have been culled and more than 700,000 hectares of coral reef have been protected from starfish predation.

The Reef Authority delivers the crown-of-thorns starfish program in partnership with the Reef and Rainforest Research Centre and the Great Barrier Reef Foundation (GBRF). The Reef Authority leads the strategic management of the program in consultation with partners and in accordance with the Crown-of-thorns starfish Strategic Management Framework. The Reef Authority is responsible for prioritising reefs for crown-of-thorns starfish management, developing annual work plans, contracting and deploying program vessels, and data management, analysis and reporting.

A core program fleet of five vessels has been operating throughout 2021–22, with a two vessel surge capacity deployed between March and June 2022. Crown-of-thorns starfish program, Reef Joint Field Management and the AIMS teams conducted surveillance and culling at 190 of the 213 high-value reefs (89 per cent) that were targeted in 2020–21. These reefs span the northern, central and southern management regions of the Marine Park. This formalised inter-agency collaboration is yielding unprecedented crown-of-thorns starfish surveillance and cull operations.



Divers monitoring and controlling crown-of-thorns starfish © Commonwealth of Australia (Reef Authority)

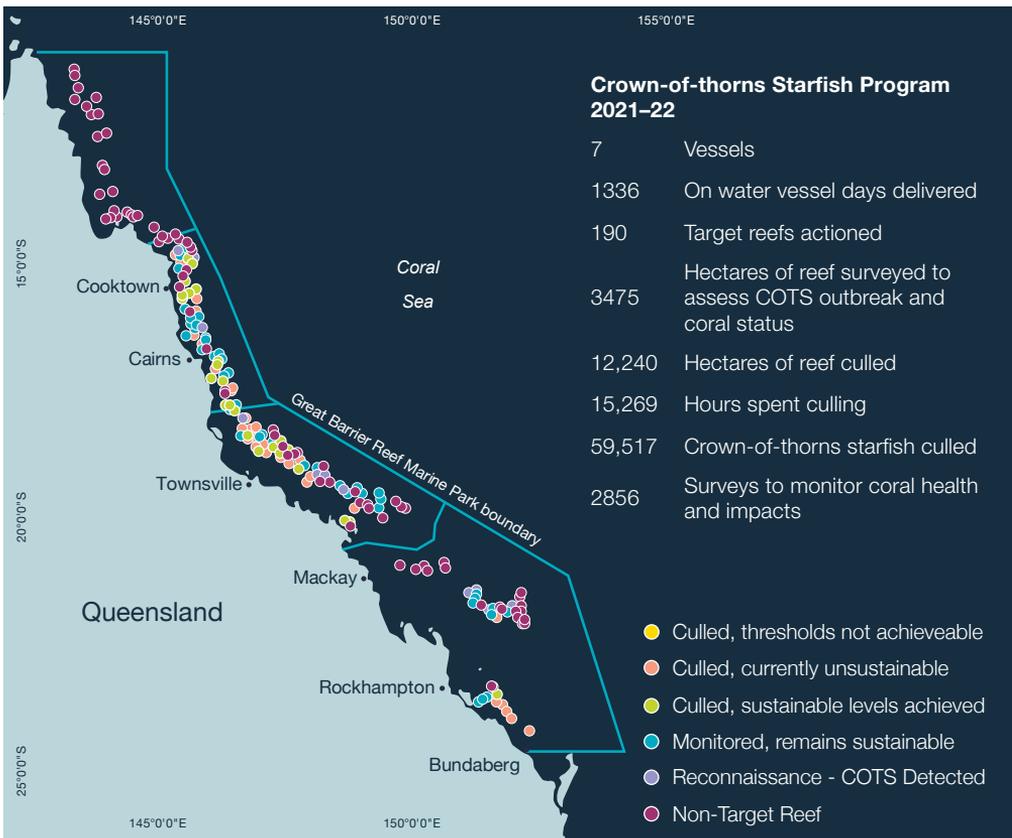
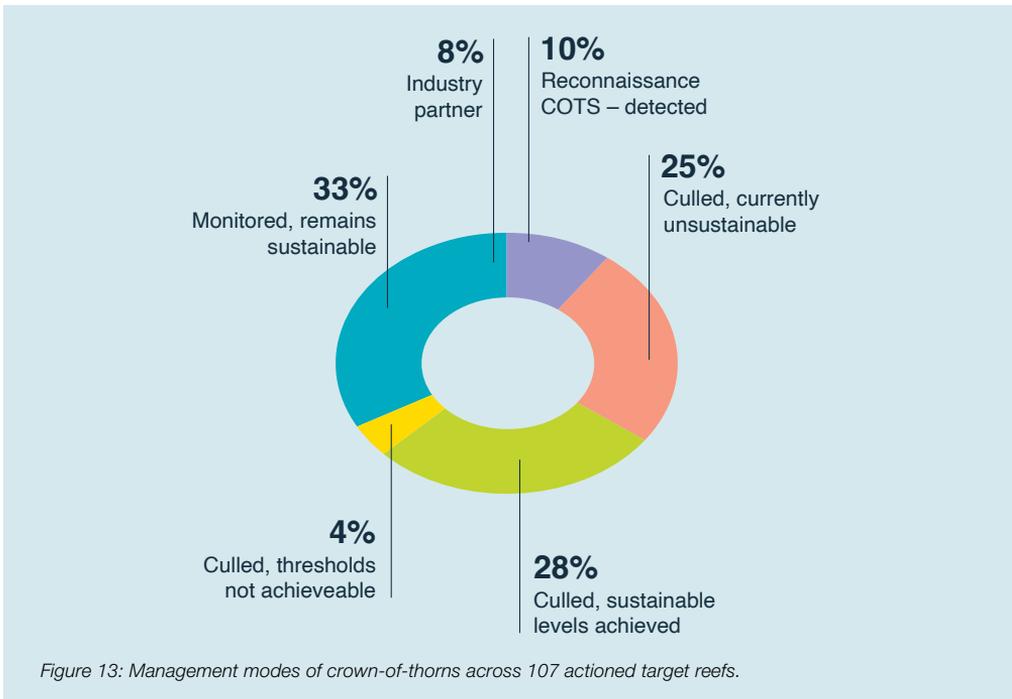
Figure 14 shows the distribution of reefs actioned for crown-of-thorns starfish management in 2021–22. As at 30 June 2022, crown-of-thorns starfish were at or below sustainable levels for coral growth and recovery at 1,065 (87 per cent) of the 1224 sites where culling was conducted. Crown-of-thorns starfish densities were sustainable at 117 of the 190 actioned reefs (62 per cent), culling was ongoing at 48 reefs (25 per cent) and surveys had detected crown-of-thorns starfish on 18 reefs (nine per cent) that required future culling. Effective crown-of-thorns starfish control was not achievable with existing vessel capacity at seven reefs (four per cent) in the Swains complex.

The crown-of-thorns starfish program is operating at 100 per cent capacity. The number of reefs actioned is dependent on culling resources, weather conditions and the integrated pest management guidelines that require cull divers to concentrate significant, repeated effort on reefs with very high numbers of crown-of-thorns starfish until density thresholds are achieved. The Reef Authority is working with partners to continually improve the program, including its operational targets, reef prioritisation process and on-water decision-making.

Maritime Incident Response

The Reef Authority works closely with Commonwealth (Australian Maritime Safety Authority) and State (Maritime Safety Queensland) partners to prepare for and respond to ship-based maritime incidents. The Reef Authority is the lead agency for managing non-SOLAS (under 500 gross tonnes) shipping incidents within the Great Barrier Reef Marine Park. The Reef Authority also contributes at a national level to the strategic management of shipping related risks, primarily through but not restricted to the North East Shipping Management Plan Working Group and Australian Government National Plan Committee Meeting.

One hundred percent of maritime incidents reported to the Reef Authority were managed and assessed for environmental risk. A total of 117 maritime events were managed that had the potential to cause environmental harm. This included 40 groundings, 21 sinkings, eleven spills, and eleven unseaworthy or abandoned vessels. The actions to manage these incidents included issuing ten official removal orders and in-field responses to six incidents, requiring two in-water site assessments for damage (100 per cent completed). There was an increase from 65 maritime events in 2020–21, compared to 94 events in 2019–20, 89 in 2018–19 and 101 in 2017–18.



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

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

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

Performance results

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

Table 7: Summary of performance results against Program area 3

Corporate result	Performance criteria	2021–22 Target	2021–22 Actual
3.1 Educating others about the Reef	3.1.1	(a) 500,000	(a) 538,215
	(a) Average number of users on the Reef Authority's website	(b) 600,000	(b) 260,758
	(b) Engaged followers on social media channels		
	3.1.2 The proportion of Reef Guardian initiatives delivered through their action plans that address risks to the Reef	85%	89.5% (Reef Guardian Councils) 25.25% Reef Guardian Schools
	3.1.3 Participants who successfully complete Reef Education programs, or training and capacity building activities, provide feedback that the activity was a highly beneficial education or training product	85%	98%
3.2 Partnering with others to care for the Reef	3.2.1: Organisations/ institutions the Reef Authority has established partnerships with, rate the partnership outcomes as 'highly impactful' to support care, protection and management of the Reef	85%	96% (partnership with the Reef Authority to be positive) 83% (partnership with the Reef Authority meets the established needs and expectations of their organisation) 91% (would recommend that others form partnerships with the Reef Authority)
	3.2.2: Percentage of Marine Park coastline covered by Traditional Owner agreements	25%	43%

Corporate result 3.1: Educating others about the Reef

The following information outlines the Reef Authority's achievements against our purpose statement and performance criteria for corporate result 3.1: Educating others about the Reef. The activities relate directly to the Portfolio Budget Statement strategic result: The Reef is understood.

Digital communication highlights 2021–22

The Reef Authority's corporate digital communication strategy included the following communication objectives:

- advocacy and emotion
- action and engagement
- awareness and education

The digital communication team populated the Reef Authority's social media channels with key messages repeated continuously through a variety of different content.

Our digital platforms are transitioning to cloud services and the team is focused on developing and launching its new website as a key channel for engagement promoting the breadth of the Reef Authority's programs. This new interface provides a modern, user-friendly platform, which is easier to update. The website navigation and menu system is customer focused and ensures we can deliver the Reef Authority's messages and promote our work to a global audience in an engaging and entertaining way. The digital communication team repeatedly populated our social media channels with key messages, in different forms and styles. It is through this repetition that we build understanding and connection with our followers. In 2021–22, engagement targets were not achieved due to a shift in the way social media platforms have prioritised reach over engagement as a form of measurement.

Reef HQ Aquarium

The Reef Authority's Reef HQ Aquarium has been the National Education Centre for the Great Barrier Reef since 1987. In February 2021, the aquarium was closed for refurbishment after receiving \$40 million from the Australian Government to undertake much-needed upgrades and maintenance. This year started with the launch of a 20-year master plan, setting the vision to transform the facility into a global destination of excellence in tropical reef education, as well as an educational and cultural landmark for visitors to North Queensland.



Virtual learning experiences allow participants the opportunity to interact with our experienced marine educators © Commonwealth of Australia (Reef Authority)

With this vision came an announcement by the Australian Government, through the Townsville City Deal, of an additional \$40 million to implement the master plan. The intent of this funding is to establish a globally significant Reef education hub, which includes career pathway and traineeship programs, hands-on experiential learning areas and advanced coral propagation facilities. It also includes increased sustainability measures and enhanced technology to support learning throughout the new exhibits.

A principal contractor, Paynters Pty Ltd, was appointed in September 2021 and significant design work continued for the remainder of the financial year. With the completion of concept design, we turned our attention to identifying functional specifications for specific areas within the concept design. We continue to refine the internal designs, external façade and landscaping.



The Reef HQ redevelopment project will transform the facility into a global destination of excellence in tropical reef education, as well as an educational and cultural landmark for visitors to north Queensland © Commonwealth of Australia (Reef Authority)

Work is underway to establish a customer-centric approach that aligns the Aquarium’s strategies and outcomes to the Reef Authority’s purpose and common goals. Market research is underway and is focused on establishing Reef HQ’s Aquarium’s value proposition.

In addition, visitor access will be significantly improved with the removal of the adjacent Great Barrier Reef Wonderland Complex. Adjacent buildings have also been demolished, including the old Omnimax theatre, three level office space and Cultural Centre. This work will provide better accessibility to the refurbished aquarium, while also enhancing street appeal of Flinders Street.

Reef education and engagement programs

Reef Guardian Schools

The Reef Guardian Schools program creates awareness, understanding and appreciation for the Reef and its connected ecosystems. Teachers and students are encouraged and empowered to undertake projects in their schools and local community that help the long-term health of the Reef. One new school joined the program in 2021–22, bringing the total to 298 schools. More than 140,000 students and 9200 teachers are involved in the program.

In 2021, 95 Reef Guardian schools were surveyed on how effectively the pillars of Reef stewardship (**Care, Learn, Act and Share**) were achieved through the program:

- 98 per cent of participants agreed or strongly agreed that the Reef Guardian School Program inspires students, teachers and the local community to care about the Reef
- 100 per cent of participants agreed or strongly agreed that the program increased student and teacher knowledge and understanding of the Reef
- 100 per cent of participants agreed or strongly agreed that the program encouraged students and teachers to take actions that help protect the Reef
- 98 per cent of participants agreed or strongly agreed that students and teachers share their learning and experiences with family, friends and the community.

Due to COVID-19, the Reef Authority used a new online approach to delivering the Future Leaders Eco-challenges program. Advertising was targeted to specific audiences on Facebook, LinkedIn and search engines. Virtual challenges encouraged school students to care, learn, share and act for the Reef. The online approach allowed international schools to take part in the challenges for the first time. A total of 94 schools participated in the Future Leaders Eco-challenges, including four international schools.



Be a Marine Biologist for a Day builds citizen science skills in students and exposes them to real world scientific methods
© Commonwealth of Australia (Reef Authority)

Reef in Focus webinar series

The Reef in Focus webinar series was introduced in 2022 to provide updates of the Reef Authority's work and give stakeholders an opportunity to interact with experts through live question and answer sessions. The 30-minute webinars were produced using the Reef Authority's cutting-edge outreach education technology. The first webinar held in March 2022 explored how Reef management is adapting in a changing environment. It attracted 149 live attendees and 219 views on YouTube. The second webinar in May 2022 on managing Sea Country coincided with National Reconciliation Week and attracted 109 viewers and 200 views on YouTube. While most webinar participants were from Australia, the events also attracted audiences from North America, Asia, Africa, India and the Caribbean. Participant satisfaction survey indicated, 95 per cent of viewers said the information in the webinar was valuable and informative, and 87 per cent said it was motivating and inspiring to help protect the Reef.

Outreach Reef education

A total of 98 virtual learning experiences were delivered to school students, members of the public, universities and other organisations, reaching more than 5500 participants across eight countries.

To celebrate SeaWeek, World Turtle Day, World Environment Day and World Oceans Day, seven free webinars were hosted for Reef Guardian Schools (and other schools and communities around Australia and the world). Six virtual school holiday activities were hosted with Reef Guardian Council libraries during the Easter school holidays. Participants were surveyed on how effectively the pillars of Reef stewardship (Care, Learn, Act and Share) were achieved through the Reef education programs:

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

Be a Marine Biologist for a Day

Launched in December 2021, the Be a Marine Biologist for a Day program provides a suite of curriculum-linked resources for students from prep



Cairns Local Marine Advisory Committee Chair Jim Newman with Reef Authority Chairperson Dr Ian Poiner at Green Island © Commonwealth of Australia (Reef Authority)

to year 12 to learn about the Reef. The program uses in-class and experiential learning (a guided Reef trip) to introduce students to species that are indicators of the Reef's health, while achieving curriculum outcomes. The program builds citizen science skills in students and exposes them to real world scientific methods. Additionally, the resources build the capacity of tourism staff to deliver high-quality educational products for their operations. The resources can be tailored by individual tourism operators to suit their staff, the reef being visited and the animals they usually observe.

Edutourism

The reopening of international borders in 2022 saw Edutourism groups return to Queensland with international students from secondary school and tertiary institutes keen to learn about the Reef. In May and June 2022, the Reef Authority hosted six Edutourism groups involving 123 American secondary and tertiary students and faculty members from the American Universities International Program and Education First Cultural Tours. Edutourism programs include specialist talks by expert staff from the Reef Authority and the Eye on the Reef monitoring program on the Reef.

Community education

The Reef Authority facilitated Reef animal coding activities at three World of Science Festival events in Townsville and Gladstone. A total of 2589 students and 5580 community members attended the events, which required participants to use coding to navigate a robot through various threats. The Reef animal coding activities highlight the important role of four different marine animals, the threats they face and the actions needed to protect and care for each animal.

To celebrate National Science Week, the Reef Authority partnered with the Museum of Tropical Queensland to host a special 'ter-REEF-ic' trivia night. The event was hosted by energy expert

and science communicator Dr Joel Gilmore and featured weird and wacky facts with short talks by four Reef Authority experts.

Raising awareness through educational campaigns

In 2021–22, we continued to deliver educational campaigns that promote responsible Reef practices and provide broader education around the Reef and its management. The communication section works with the Reef Joint Field Management Program, converting intelligence and insights into communications strategies and actions. We implemented an annual ‘Know your Zone’ campaign to drive awareness around Marine Park zoning, helping recreational fishers better understand and comply with zoning rules. The Reef-wide campaign was rolled out across various digital platforms including Facebook, Instagram, YouTube, LinkedIn and search engines, as well as online advertising, out-of-home advertising (digital screens at petrol stations), strategically placed bollard-covers and decals (at boat ramps), and radio advertising. All advertising linked to dedicated landing pages on our website, which included a call-to-action to download the Eye on the Reef app and provided direct links to zoning maps, videos demonstrating how users can use their GPS plotters and responsible Marine Park use information. The Eye on the Reef app was



Master Reef Guides Training School Cohort
© Commonwealth of Australia (Reef Authority)

downloaded more than 24,032 times, which is an increase of 4,638 downloads from the previous financial year.

We also implemented a campaign using the See the Reef, Love the Reef and Protect the Reef tagline. It was implemented across the Reef Authority’s owned channels and focused on educating audiences on how they can ‘See, Love and Protect the Reef’. Market research undertaken in June 2022, indicates that there is a high recall of this tagline. This baseline result will be used to measure the campaign next financial year when it will also incorporate paid advertising to support educational messages and information to various audiences.

Reef Joint Field Management Program engagement

Through the Reef Joint Field Management Program, field officers recorded engagement with 2209 users while on water or on island. These contacts comprised 1893 public contacts, 92 permit checks, 212 compliance incidents and 12 field caution notices issued. Public contacts are an important activity in providing an effective presence, to assist users in voluntary compliance and promote best practice for recreational and commercial users. Field staff are provided with training, talking points, education material and other targeted marketing material.

The public contact events recorded that 94 per cent visitors had access to one or more sources of zoning information — 62 per cent use chart plotters, 27 per cent use printed maps and 37 per cent use the Eye on the Reef app. The use of this app has increased by 14 per cent from last year.

Local Marine Advisory Committees

There are 11 Local Marine Advisory Committees (LMACs) along the Reef coast from Cape York to Bundaberg. Their purpose is to:

- provide advice to the Reef Authority on Marine Park issues and management proposals that support the protection, ecologically sustainable use, understanding and enjoyment of the Reef
- promote the exchange of information between Reef stakeholders, the Reef Authority and management partners
- encourage through local community networks, actions that reduce threats to the Reef and build resilience.

The LMACs have 185 members and 75 management partners representing 132 organisations. LMACs assist the Reef Authority with advice on important matters, such as the draft Blueprint and observed changes in use of



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the Marine Park. An LMAC-chaired meeting in May 2022, supported by the Reef Authority, heard presentations on the Marine Monitoring Program, Reef Knowledge System, crown-of-thorns starfish program, intervention and adaptive management, and the Australian Maritime Safety Authority's work on marine debris.

Master Reef Guide mega-masterclass

As of 30 June 2022, there are 82 Master Reef guides spread across the World Heritage Area. In March 2022, a mega-masterclass provided guides with a diverse training program. It included presentations from Reef Authority experts, Indigenous Compliance Team, Gunggandji Land and Sea Rangers, Crown-of-thorns starfish Control Program and the Reef Authority's education team. The mega-masterclass took place on the traditional estate of the Gunggandji people, on Fitzroy Island (Kooboora). The Gunggandji Elders, Loreman and rangers blessed the master reef guides with a welcome and smoking ceremony.

Tourism leadership event

A tourism leadership event was held in conjunction with the Master Reef guide mega-masterclass. The event allowed high standard tourism operators to walk alongside their master reef guides and experience the benefits of the program. They were given an overview of the Master Reef Guide Program and the opportunity to provide advice on the future of the High Standard Tourism Operator

Program. The guides showcased their story-telling skills with a powerful interpretive performance. As at 30 June 2022, 70 marine tourism operators are recognised as 'high standard' tourism operators in the Marine Park. Using contemporary best practice benchmarks, high standard tourism operators commit to sustainable practices and contribute to site protection through citizen science and immersive educational Reef experiences.

High Standard Tourism Operators

The Reef Authority is undertaking a review of the High Standard Tourism Operator program to ensure it continues to evolve and remain contemporary for the industry. Initial scoping and analysis have been presented to the Tourism Reef Advisory Committee along with workshoping best practice standards.

High Standard Tourism Operators voluntarily operate to a higher standard than required by legislation as part of their commitment to the ecologically sustainable use of the Marine Park. Tourism experiences with a High Standard Tourism Operator in the Marine Park are world leading, ecologically sustainable and culturally appropriate, and enhance Reef protection.

At 30 June 2022, 70 tourism operators were recognised as High Standard Tourism Operators in the Great Barrier Reef Marine Park. Using contemporary best practice benchmarks, High Standard Tourism Operators deliver site stewardship actions, including Marine Park citizen science, to manage and support their Master Reef Guides to deliver world-class immersive educational Reef experiences centred on the outstanding universal value of the World Heritage Area.



High Standard Tourism Operators deliver world class immersive educational Reef experiences.
© Commonwealth of Australia (Reef Authority)

Corporate result 3.2: Partnering with others to care for the Reef

The following information outlines the Reef Authority’s achievements against our purpose statement and performance criteria for corporate result 3.2: Partnering with others to care for the Reef. The activities relate directly to the Portfolio Budget Statement strategic result: Sustainable use of the Reef.

Traditional Use of Marine Resources Agreements

Traditional Use of Marine Resources Agreements (TUMRA) are a unique partnership agreement that recognises and supports the Native Title rights and interests of Traditional Owners who hold an inherent spiritual connection to the Reef. They recognise and support Traditional Owner lore and customs with a robust legislative framework under the Marine Park Act, Great Barrier Reef Marine Park Regulations 2019 and Great Barrier Reef Marine Park Zoning Plan 2003.

Under the agreements, Sea Country management tools describe how Traditional Owner groups manage their traditional use of marine resources and their role in compliance, research and monitoring of plants and animals. They also help protect cultural heritage values and the management of human activities in the Marine Park.

This program continues to be the benchmark in Traditional Owner-designed and led Sea Country management agreements in the Marine Park. The program has maintained 10 accredited marine resource agreements, covering approximately 43 per cent of the coastline. Moreover, one extra Indigenous Land Use Agreement brings the total approximate coverage of agreements to 46 per cent of the coastline. In addition to the 10 accredited marine resource agreements, the Reef Authority has commenced new partnerships to develop four new marine resource agreements.

Ten TUMRA implementation contracts ceased on 30 June 2022. To ensure continuous service, the TUMRA groups will now be supported with longer-term contracts of seven years, including an increase in funding of at least 20 per cent for accredited TUMRA contracts. This provides certainty to Traditional Owners and the Reef Authority in cooperatively managing Sea Country.

TUMRA group activities include employing marine resource agreement coordinators, running junior ranger programs, and recording, promoting and protecting heritage values, such as burial sites, song and storylines, women’s and men’s places, and fish traps. Groups also conduct research and monitoring of seagrass, mangrove, coral and water quality. These projects include monitoring of



The Reef Guardian Council program encourages innovation and best practice activities to address threats to the Reef © Commonwealth of Australia (Reef Authority)

iconic species, such as turtle, dugong, crocodile, stingrays and swordfish on Country.

Mapping Sea Country values has been a focus of the TUMRA groups with some significant cultural information recorded and shared. The first publicly available product is from Mandubarra Traditional Owners, which can be viewed on the Reef Authority’s website.

Reef Joint Field Management Program Business Strategy 2021–2025

The Reef Joint Field Management Program plans and delivers field operations to monitor and protect the World Heritage Area. This includes commonwealth and state marine parks (plus commonwealth islands zones) and protected areas on islands, such as national parks. The program is delivered jointly by the Reef Authority and QPWS. We also collaborate closely with government agencies, First Nations people, research institutions, industry and the community to protect the World Heritage Area.

Reef Guardian Councils

The 19 Reef Guardian Councils between Bundaberg and Cooktown showcase environmentally sustainable practices undertaken by councils in the Reef catchment. A total of 17 councils submitted action plans that cover the 2021–22 year. They contain targeted actions to help manage factors influencing the Reefs ecological and heritage values, and address threats to the Reef identified in the 2019 Outlook Report, including climate change, coastal development, land-based run-off and direct use.

Capacity building through the Reef Guardian Councils Program

The Reef Guardian Councils program includes professional development and networking opportunities for council staff, to encourage innovation and best practice for addressing threats

to the Reef. In 2021–22, this included presentations and information-sharing sessions on:

- climate change initiatives, Cairns Climate Change Strategy and Whitsunday Climate Innovation Hub
- recreational fishing strategies — lessons and benefits
- urban water management, including implementation of the Urban Water Stewardship Framework and Bundaberg's drain naturalisation case study
- Make Sustainability Second Nature, delivered by Rockhampton Regional Council
- Revised Reef 2050 Plan, Reef Blueprint and Reef protection funding and how they relate to local government
- Wetlands in the Great Barrier Reef Catchments Management Strategy
- Rubber crumb — issues and alternatives.

The Reef Authority provided assistance for officers to attend the Local Government Association of Queensland Natural Resource Management forums in Bundaberg, Emerald and Ingham. We also helped staff organise and attend the Reef Guardian Councils working group, executive committee and field trip.

Results from an evaluation survey of participating Reef Guardian Councils, indicated 100 per cent of respondents agreed that the Reef Authority's capacity building activities were highly beneficial.

Eye on the Reef

Eye on the Reef is a Reef monitoring, assessment and capacity-building program run by the Reef Authority for tourism industry staff and the wider community. The program enables anyone who visits the Reef to contribute to its long-term protection by collecting valuable information about Reef health, marine animals and incidents, including sightings of crown-of-thorns starfish and charismatic megafauna, such as whale sharks.

The data obtained is an additional and critical source of information on Reef health for Marine Park managers. This program currently stores more than 60,000 reef health surveys and more than 32,500 records of protected species and significant event sightings. We received nearly 5500 Reef health surveys in 2021–22 alone.

Eye on the Reef offers a range of assessment and monitoring methods, including:

- rapid monitoring (232 rapid monitoring surveys were submitted in 2021–22)



*Eye on the Reef is a Reef monitoring, assessment and capacity-building program run by the Reef Authority for tourism industry staff and the wider community.
© Commonwealth of Australia (Reef Authority)*

- tourism weekly monitoring — tourism operators undertake weekly observations of specific sites, providing invaluable early warning data (517 site monitoring surveys were submitted by reef tourism operators in 2021–22)
- Reef health and impact survey — a robust and rapid method for providing a snapshot of Reef health used to assess the impacts of cyclones, bleaching, disease and predation (4748 reef health and impact surveys were submitted by 143 people in 2021–22).
- Sightings network — a smartphone app enables any user to access Marine Park zoning in real-time and report interesting or unusual sightings (3226 sightings by 321 people were submitted in 2021–22, bringing the total number of sightings to 32,511).

Eye on the Reef smartphone app redevelopment

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

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

The Reef Authority will conduct an open approach to market in the first half of 2022–23 to ascertain the redevelopment cost for the Eye on the Reef smartphone app.

Program area 4: Supporting a high-performing organisation

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

The Reef Authority continues to invest in its people and the tools they need to enable them to perform at their best. Improvements to technology and processes are front and centre of corporate priorities as is the investment in developing capabilities in key areas such as project management, digital services, and leadership. Alongside this, significant work continues on embedding the our culture. There are four pillars that underpin our culture:

- We are one GBRMPA
- We strive for excellence
- We are professional
- We deliver.

This year, a Culture Champions network was created, which is a group of internal champions who are passionate about positive change in the workplace and working with other staff to further embed our culture. Using the Reef Authority journey map and visualisation workshops, our leadership group continues to support staff through the agency's transformation journey. These combined initiatives will support us to connect across the agency and deliver on our shared purpose.

Table 8: Summary of performance results against Program area 4

Corporate result	Performance criteria	2021–22 Target	2021–22 Actual
4.1 Operational excellence	4.1.1: We work to strengthen our capabilities by investing in the diversity, inclusiveness, and development of our people	Organisational diversity, inclusion and development targets are met	Targets have been met
	4.1.2: We deliver budget outcomes while working to improve the financial sustainability of the Authority by enhancing our understanding of the financial challenges and exploring potential solutions	Spend aligns to Portfolio Budget Statement	100% of our spend aligned with the outcomes and strategic direction identified in the Portfolio Budget Statement
	4.1.3: We are enhancing our platforms and tools to provide innovative and fit for purpose outcomes	A continued increase in user satisfaction with the platforms and tools available	Annual satisfaction survey to be conducted in 2022–23
4.2 Delivery excellence	4.2.1: We work to transform our ways of working to ensure our resources and systems can support staff to deliver our program of work while remaining responsive to change and customer expectations	The 'Productivity and Ways of Working' Australian Public Service Employee Census results are continually improving	Implementing a consistent 'Agile' approach to work methodology

Corporate result 4.1: Operational excellence

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

Information management maturity

The National Archive of Australia has a national scoring system, Check-up PLUS, that measures the maturity of organisations' information management. It measures governance, creativity, interoperability, storage, disposal and digital operation. The Reef Authority has improved, with a score of 2.79 in 2021–22 compared with 2.69 in 2019–20.

We have embarked on a digital transformation journey through 2021–22 and will continue towards digitisation and disposal of physical records. We expect further improvement in our information management maturity with the next Check-up PLUS scheduled in the second quarter 2022.

Indigenous enterprise procurement

As part of the opportunities identified under the Reef Authority's Reconciliation Action Plan, the Reef Authority has promoted the understanding of the Commonwealth's intent to maximise procurement activities through Aboriginal and Torres Strait Islander suppliers. During the 2021–22 reporting period, five per cent (almost \$4 million) of procurement spend for goods and services for the Reef Authority came from eligible Indigenous enterprises. This is in line with the Commonwealth Indigenous Procurement Policy. Education and awareness have been strengthened to ensure Indigenous procurement opportunities are maximised.

Training staff and development

The number of courses offered in 2021–22 was higher than in 2020–21. There were 25 non-mandatory training sessions made available to staff during 2021–22, with three being fully subscribed. Non-mandatory courses are centrally funded and facilitated that target agency priorities. The courses offered included chief fire warden, coaching skills for leaders, presentation skills, giving and receiving feedback, first aid, mental health first aid and other role-specific health and safety training.

In 2021–22, we expanded Aboriginal and Torres Strait Islander cultural training to include cultural competency training. This e-learning opportunity was accessible to all staff to build their cultural knowledge and apply it in practical and structured ways. This assessment-based program provided 43 participants with an increased understanding

into Aboriginal and Torres Strait Islander history, cultures and kinship systems, worldviews, and connection to Country.

Enhancing digital tools and platforms

Significant progress has been made across various initiatives including the migration to modern cloud-based tools and platforms such as Microsoft Teams and the Microsoft Office 365 suite of products. These initiatives will continue with the aim of stabilising digital services and improving the user experience. Critical to the next phase of this work, these services will be a strategic review of opportunities to improve the end-user experience.

Management reporting has been improved through the use of Power Bi Reporting. This project is continuing in conjunction with the upgrade to the finance software that will provide further functionality and reporting capabilities.

Corporate result 4.2: Delivery excellence

Resources and systems to support staff

The Reef Authority is implementing a more consistent approach to the way we work, using the 'Agile' methodology. It incorporates new work practices and digital tools to manage operational and project work. The Agile approach focuses on how the Reef Authority can better collaborate with partners, increase working output, respond to change and empower our teams. We have made significant progress. For example, a common digital work planning tool has improved the transparency of work, improving awareness, efficiency and collaboration. We will further embed the Agile approach across the Reef Authority in 2022–23.

An underwater photograph of a sea turtle swimming over a vibrant coral reef. The turtle is positioned in the center-right of the frame, moving towards the left. The coral reef is a dense, textured field of orange-brown polyps in the foreground. The water is clear and blue, with sunlight filtering through from the surface, creating shimmering patterns. The top half of the image is a dark blue gradient containing the title text.

PART 4

Management and accountability

The Reef Authority's governance framework in the 2021–22 reporting period enables implementation of the legislative requirements of the Great Barrier Reef Marine Park Act 1975 (Marine Park Act), the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and the *Public Service Act 1999* (Public Service Act).

Corporate governance

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

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

The Reef Authority uses the best available scientific information to guide its work and engages with experts and the community, including two Reef Advisory Committees (Indigenous and Tourism) and 11 Local Marine Advisory Committees.

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

Great Barrier Reef Marine Park Authority Board

Under the Marine Park Act, the Reef Authority Board must comprise a part-time Chairperson, the Chief Executive Officer and five part-time members. The Board meets formally six times per calendar year and has a dedicated secretariat provided by the Reef Authority.

The Board is responsible for managing the Marine Park under the Marine Park Act, to provide for the long-term protection and conservation of the environment, biodiversity and heritage values of the Great Barrier Reef region. This includes:

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

Board discussions focus on broad policy and legislative matters. The Board may delegate its powers to enable agency staff to make

decisions that give effect to the board's policies and guidelines (for example permit decisions). Responsibility for operational matters (including delegated permit and development application decisions) rests with the Chief Executive Officer and senior management. The Board does not make decisions on how the Reef Authority spends its budget. The Reef Authority's budget and expenditure is the responsibility of the Chief Executive Officer as the accountable authority.

Membership in 2021–22

Chairperson: Dr Ian Poiner

Dr Poiner is a highly respected marine scientist with a long history of involvement in Reef science and conservation. He is a member of the board of the Australian Maritime Safety Authority. His recent roles include Chair of the Australian and New Zealand International Ocean Discovery Program Consortium, Chair CSIRO Oceans and Atmosphere Advisory Committee, Chair of Australia's Integrated Marine Observing System, Chair Marine National Facility Steering Committee and the Chair Reef and Rainforest Research Centre Ltd. Dr Poiner is also the Patron of the Australian Marine Sciences Association.



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

In 2008, Dr Poiner was appointed a Fellow of the Australian Academy of Technological Sciences and Engineering in recognition of his leadership of research and development-based enterprises for the benefit of marine science, the conservation of some of the most iconic marine life and marine

habitats on Earth, including the Reef, and the development of the marine industry.

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

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

**Chief Executive Officer:
Mr Josh Thomas**

Mr Thomas has 20 years of experience in the public and private sector in Australia and overseas. He has helped shape and lead environmental policy and programs for the Reef and in terrestrial natural resource management.



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

Mr Thomas' policy experience in the marine environment extends across the 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 throughout his career.

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

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

**Member:
Ms Wendy Morris**

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

After graduating from James Cook University with a Bachelor of Science in Marine Biology–Zoology, Ms Morris completed an Honours degree at Murdoch University. She founded the first marine biologist guided snorkelling tours with her company Reef Biosearch on Quicksilver from Port Douglas in 1986 and continues to spend time on the Reef.

Since 1990, Ms Morris has been involved in tourism businesses, including Reef charter vessels, hotels, resorts and attractions. Through her family's company, she was involved in the successful establishment of the Mt Emerald Windfarm.

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

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



**Member:
Professor Emma Johnston AO FAA FTSE**

Professor Johnston is a highly awarded and world-leading authority in marine science and conservation and a former Dean of Science and Pro Vice-Chancellor (Research). Professor Johnston's current research focuses on global change, including marine debris, biological invasions, extreme events and Antarctica's environmental future. As the past President of Science and Technology Australia, she is a highly influential figure in the Australian higher education and research sector.



Professor Johnston has led major research projects for industry, government, the Australian Research Council and the Australian Antarctic Science Program, and contributed to the development of international and national research strategies, priorities and plans. She is a sustainability and diversity champion and a Chief Author of the *Australian State of Environment Report 2021*. She is also a trusted advisor working across a range of government and industry bodies.

Professor Johnston 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 and was made an Officer of the Order of Australia in the 2018 Queen's Birthday Honours for 'distinguished service to higher education, particularly to marine ecology and ecotoxicology, as an academic, researcher and administrator, and to scientific institutes'.

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

Member:
Mr Duane Fraser

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, current and ex-politicians from both major parties, senior executives and grass roots communities. He uses his profile to create positive change and impact to ensure Traditional Owners are given the opportunity for full and effective participation and leadership roles at all levels of decision-making in political, economic and public life. Mr Fraser has presented at numerous international forums on the advancement of Indigenous peoples of the world and their empowerment in protecting and safeguarding their delicate biocultural land and seascapes, heritage and cultural expressions.

Mr Fraser has a high-level understanding of the Authority's strategic objectives and ministerial priorities and has demonstrated experience in providing advice to multiple state and federal government ministers.

Mr Fraser is currently Chair of the Indigenous Advisory Committee to the Federal Minister responsible for the Environment, council member of the Australian Institute of Aboriginal and Torres Strait Islander Studies and non-executive Director of Tourism and Events Queensland.

Member:
Ms Robbie Sefton

Robbie Sefton is a respected leader and influencer in regional and rural Australia and possesses a wealth of experience in stakeholder engagement, natural resource management, strategic planning and communications.



Ms Sefton is currently the Managing Director of Seftons, a national communications and marketing company in business for more than 25 years. She is also a partner in a New South Wales farming enterprise.

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

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

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

**Member:
Mr Mark Cridland**

Mark Cridland is currently the acting 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.



Prior to this role, Mr Cridland was the Associate Director-General of The Cabinet Office in the Queensland Department of Premier and Cabinet, responsible for leading policy, intergovernmental relations and cabinet and parliamentary services

and for providing high-level strategic policy advice to the Premier and the Cabinet. This included supporting the Premier’s participation on the National Cabinet. He has also held senior roles in the private sector at KPMG Australia and in Queensland and NSW government departments, including more than 15 years of senior executive service experience. He was a co-Chair and member of the Australia-New Zealand Counter-Terrorism Committee and on the Board for Economic Development Queensland. Mr Cridland also chaired the Queensland Government Investment Panel responsible for more than \$4 billion in incentive and industry development programs.

His passion and commitment to public service is driven through his view, based on his 30-years of experience, that we can play a fundamental role in creating positive influence and outcomes for all Queenslanders.

Authority Board meeting schedule

Table 9: Meetings of the Authority Board 2021–22

Meeting	Date	Location	Attendance
MPA 268	24 August 2021	Virtual	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Duane Fraser Ms Robbie Sefton</p> <p>Apologies: Mr Mark Cridland</p>
MPA 269	19–20 October 2021	Virtual	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Ms Robbie Sefton Mr Duane Fraser Mr Mark Cridland</p> <p>Apologies: Nil</p>
MPA 270	30 November 2021	Virtual	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Duane Fraser Ms Robbie Sefton Mr Mark Cridland</p> <p>Apologies: Nil</p>

Meeting	Date	Location	Attendance
MPA 271	1–2 March 2022	Townsville	<p>Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Duane Fraser Ms Robbie Sefton Mr Mark Cridland</p> <p>Apologies: Nil</p>
MPA 272	22 June 2022	Virtual	<p>Present: Dr Ian Poiner Mr Richard Quincey Mr Fred Nucifora Prof Emma Johnston AO Ms Wendy Morris Mr Mark Cridland Ms Robbie Sefton</p> <p>Apologies: Mr Duane Fraser Mr Josh Thomas</p>

Senior executive

Table 10: Senior executive appointments in the Reef Authority in 2021–22.

Name	Branch	Dates
Margaret Johnson	Strategic Policy and Partnerships	01/07/2021 – 30/06/2022
David Wachenfeld (Acting)		22/11/2021 – 26/11/2021
David Wachenfeld (Acting)		16/05/2022 – 20/05/2022
Teena Browning (Acting)		04/01/2022 – 30/01/2022
Fred Nucifora (Acting)		20/06/2022 – 30/06/2022
Jessica Hoey (Acting)		04/04/2022 – 06/04/2022
Richard Quincey	Reef Protection	01/07/2021 – 17/01/2022
Richard Quincey promoted		18/01/2022 – 30/06/2022
Belinda Jago (Acting)		13/07/2021 – 22/07/2021
Belinda Jago (Acting)		18/10/2021 – 22/10/2021
Belinda Jago (Acting)		01/11/2021 – 17/12/2021
Belinda Jago (Acting)		18/02/2022 – 21/06/2022
Roger Beeden (Acting)		21/06/2022 – 01/07/2022
Natalie Conner	Corporate Services	01/07/2021 – 02/01/2022
Kim Corrie (Acting)		20/12/2021 – 18/01/2022
Jameelie Fletchett (Acting)		24/01/2022 – 01/05/2022
Jameelie Fletchett promoted		02/05/2022 – 30/6/2022

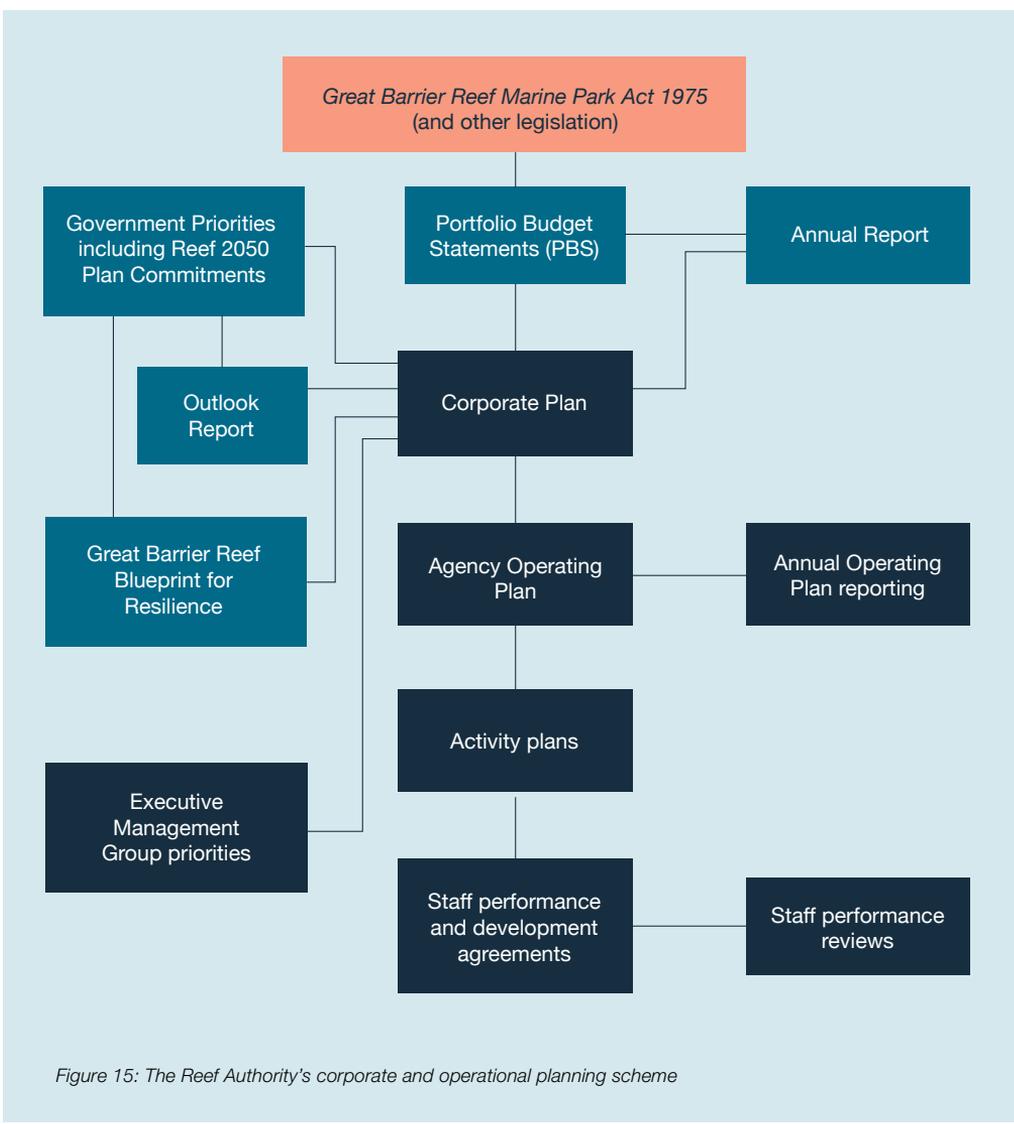


Figure 15: The Reef Authority's corporate and operational planning scheme

Corporate and operational plans

Figure 15 demonstrates how the Reef Authority's legislation is supported through corporate and operational planning.

Corporate Plan 2021–22

The Reef Authority's Corporate Plan 2021–22 outlines the agency's purpose, activities, performance criteria and other information as required under the PGPA Act. The Reef Authority delivers its management program under four main program areas:

Program area 1: Enhancing Reef resilience by providing expert knowledge to advise key decision

makers on managing, reducing or avoiding significant threats to the Reef.

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

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

Program area 4: A high-performing organisation.

Annual delivery plan

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

Service Charter 2020–2024

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

Ethical standards

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

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

Reconciliation Action Plan

The Reef Authority commenced development of an 'innovate' Reconciliation Action Plan (RAP), a second tier RAP that builds on our reconciliation journey following the implementation of the 'reflect' RAP. The Innovate RAP focuses on strengthening relationships with Aboriginal and Torres Strait Islander peoples, and engaging staff and stakeholders in reconciliation. It also develops and pilots innovative strategies to empower Aboriginal and Torres Strait Islander peoples and create greater inclusion in the way we work.

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 assistance to the accountable authority and the Authority Board on the Reef Authority's risk, control and compliance framework, and its financial and performance reporting responsibilities.

Functions and responsibilities

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

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

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

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

The Audit and Risk Management Committee Charter of Operation for 2021–22 can be viewed at <https://elibrary.gbrmpa.gov.au/jspui/handle/11017/3625>. The Audit and Risk Management Committee Charter of Operation for 2021–22 can be viewed at <https://elibrary.gbrmpa.gov.au/jspui/handle/11017/3625>.

Membership in 2021–22

Chair: Mr Ian Rodin

Ian Rodin is a chartered accountant with more than 35 years of experience in professional services, including external audit, investigations, acquisition due diligence, risk management and internal audit. He was a partner in Ernst and Young for more than 15 years specialising in internal audit and risk management, delivering value-adding internal audit services to government and private sector organisations, and leading internal audit transformations.

Mr Rodin has served on the boards of several organisations in the private sector and not-for-profits, and has served on several audit committees as an external member. This includes Griffith University (Chair), Cancer Council Queensland (Director), Institute of Internal Auditors (Australia), Queensland Audit Office (Chair), South Bank Corporation (Queensland), Queensland Department of Regional Development, Manufacturing and Water (Chair), DNR Capital Pty Ltd (Chair), Queensland Department of State Development, Infrastructure, Local Government and Planning, Queensland Art Gallery and Council of the City of Gold Coast.

Member: Mr Peter Bell

Peter Bell is a Fellow of the Association of Certified Practising Accountants with more than 30 years of experience in internal audit, external performance audit and risk management. This includes roles as a senior public servant in the Australian Government for the Australian National Audit Office and Australian Broadcasting Corporation, and senior roles in the profession as a partner in Ernst and Young for 12 years and as Managing Director of Protiviti for six years.

Mr Bell has worked extensively with non-corporate and corporate accountable authorities. His recent work with the Australian National Audit Office included coverage of agency compliance with PGPA Act requirements and better practice board governance. This work involved working with agencies such as the Australian Skills Quality Authority, National Housing Finance and Investment Corporation, Commonwealth Superannuation Corporation and Australian Film, Television and Radio School. His current audit committee appointments include Queensland South Native Title Services and Australian Institute of Marine Science.

Member: Ms Filly Morgan PSM

Filly Morgan is the Deputy Director-General (Corporate and Government Services) of the Department of the Premier and Cabinet. She has more than 25 years of experience in the Queensland public sector.

Ms Morgan has broad experience in central and line agencies. She has previously worked in senior roles in the Department of the Premier and Cabinet and Department of Tourism, Major Events, Small

Business and the Commonwealth Games. Ms Morgan is a Clerk of the Executive Council and is the Queensland representative on the Council for the Order of Australia and the Australian Bravery Decorations Council. She was awarded a Public Service Medal on Australia Day 2018 for her outstanding service through a range of coordination and governance roles in Queensland. Her current audit committee appointments include the Department of the Premier and Cabinet.

Member: Mr Basil Ahyick

Basil Ahyick is Chief Finance Officer and Corporate Services Manager for Australian Institute of Marine Science. As a member of the AIMS leadership team, he is responsible for finance, human resources, information and communications technology, business development, legal services, Project Management Office and information services. Mr Ahyick leads AIMS's leadership and culture program and coordinates the planning and financial strategy of the business. He has had a varied industry background for the last 30 years, including 17 years with BHP Billiton with experience in corporate, treasury, petroleum, steel, iron ore, nickel and shared services, and led the BHP and Billiton merger integration.

His other experience includes clothing and fruit juice manufacturing, sugar milling, mergers and integrations, dentistry and consulting across Melbourne, Sydney, Port Hedland, Perth and Townsville with international travel to many locations. He has a Bachelor of Business (Accounting), is a Fellow of the Association of Certified Practising Accountants and is a Graduate of the Australian Institute of Company Directors.

Meeting schedule for the Risk Management and Audit Committee

Table 11: Meetings of the Risk Management and Audit Committee 2021–22

Meeting	Date	Location	Attendance
AC 92	27 August 2021	Virtual	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Ms Filly Morgan (member) Mr Basil Ahyick (member) Apologies: Nil
AC 93	16 November 2021	Virtual	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Ms Filly Morgan (member) Mr Basil Ahyick (member) Apologies: Nil

Meeting	Date	Location	Attendance
AC 94	17 February 2022	Townsville / Virtual	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Mr Basil Ahyick (member) Apologies: Ms Filly Morgan (member)
AC 95	23 May 2022	Townsville	Present: Dr Ian Poiner Mr Josh Thomas Prof Emma Johnston AO Ms Wendy Morris Mr Duane Fraser Ms Robbie Sefton Mr Mark Cridland Apologies: Nil
MPA 272	22 June 2022	Townsville / Virtual	Mr Ian Rodin (Chairperson) Mr Peter Bell (member) Ms Filly Morgan (member) Mr Basil Ahyick (member) Apologies: Nil

Remuneration and meeting attendance of the Audit and Risk Management Committee N/APGPA Rule Section 17AG (2A) (b)-(e) - Audit committee

Table 12: Remuneration and meeting attendance of Audit and Risk Management Committee

Member name	Tenure	Number of meetings attended / total number of meetings	Total annual remuneration (GST inc.)	Total annual remuneration (GST inc.)
Ian Rodin (Chair)	01/07/2021 – 30/06/2022	4	\$14,500	N/A
Peter Bell (Member)	01/07/2021 – 30/06/2022	4	\$6,000	N/A
Filly Morgan (Member)	01/07/2021 – 30/06/2022	3	\$0	N/A
Basil Ahyick (Member)	01/07/2021 – 30/06/2022	4	\$0	N/A

Internal audit reports

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 2021–22, the following internal audits were undertaken in accordance with the strategic internal audit plan:

- Fraud control and risk management
- Tourism Activation and Reef Protection Initiative Payroll
- Reef HQ Aquarium (capital works).

Risk management

The Reef Authority continued to develop its risk management maturity during 2021–22 by focusing on enhancing its risk management culture and capability so decisions are risk-informed.

The Reef Authority has a well-documented risk management framework in place. During the financial year, the Reef Authority engaged Deloitte Risk Advisory Pty Ltd to provide advice and assistance in identifying and reporting on strategic risks. This work will continue to assist the Reef Authority to embed risk management principles and practices consistently throughout the Reef Authority's operations.

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

Fraud control

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

The Reef Authority has a very low appetite for risk in relation to fraud and misconduct. It is currently updating its detailed fraud risk assessments to provide a solid platform for its fraud control activities.

Collectively, the Reef Authority's fraud policies, internal controls and broader fraud control framework give effect to the provisions of the PGPA Act and rule 10 of the Public Governance, Performance and Accountability Rule. Together, they:

- 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.

Two enquiries regarding suspected fraud were made to the Reef Authority's fraud liaison officer during 2021–22. In each case, a thorough preliminary investigation by a senior legal officer, enlisting other internal expertise as required, found that there was no reason to investigate the matter further from a fraud perspective. The enquirers were notified and no further action was taken.

Advisory committees

The Reef Authority's advisory committees provide objective advice, insights and recommendations to the Reef Authority Board on:

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

Reef Advisory Committees

Two Reef Advisory Committees provide advice to the Reef Authority Board (and Reef Authority) on the management of the Marine Park — the Indigenous Reef Advisory Committee and the Tourism Reef Advisory Committee. Both committees comprise competency-based appointments, considering members' experience, knowledge, skills, relationships and networks with Reef Traditional Owners, Reef tourism industry and relevant groups and sectors. All committee members are expected to adopt a broad perspective on committee business. Reef Advisory Committees are not decision-making bodies and the advice and recommendations provided to the Reef Authority Board are non-binding. Each Reef Advisory Committee operates in accordance with their Charter of Operation and terms of reference.

Indigenous Reef Advisory Committee

The Indigenous Reef Advisory Committee held three formal meetings during 2021–22, in Townsville in November 2021, virtually in February 2022, and in Townsville in June 2022. Membership of this committee can be found on the Reef Authority's website. The Indigenous Reef Advisory Committee has provided advice on matters relating

to Marine Park management. It also provided advice on actions by the Reef Authority to assist Aboriginal and Torres Strait Islander peoples keep their heritage strong, safe and healthy, and contribute towards Aboriginal and Torres Strait Islander aspirations for Sea Country and future heritage management. The committee provided advice on ways to facilitate partnerships, enhance engagement with industry sectors, including tourism, and build the capacity of Traditional Owners.

Tourism Reef Advisory Committee

During 2021–22, the Tourism Reef Advisory Committee met virtually in July 2021, October 2021 and February 2022. The COVID-19 pandemic continued to have major impacts on the marine tourism industry during the year. The Tourism Reef Advisory Committee provided advice on the development and implementation of strategies, management policies, plans and guidelines to ensure ecologically sustainable tourism within the Marine Park. The committee considered global tourism management actions and how they may be applied to the management of the Marine Park, particularly concerning the evolution of the High Standard Tourism Operators program.

Asset management

In 2021–22, the Reef Authority engaged a consultant to assess the organisation's asset management systems and platforms. This included exploring the Reef Authority's needs, examining compatibility and integration with existing systems, assessing options for commercially available products and recommending a preferred system. This will be followed by a second phase that will deliver training and implementation of the system.

Stakeholders within the Reef Authority have been consulted to determine their requirements for asset management. The project is now in the option assessment phase. A recommendation is likely in early 2023 with full operability planned for mid-2023. This will be in time for the Reef HQ Transformation Program to collect and store data in the new system.

External scrutiny

Australian National Audit Office reports

Crowe Australasia, under contract to the Australian National Audit Office, undertook an external audit of the Authority's 2021–22 financial statements (see Part 5 Finances).

Other Auditor General reports of 2021–22 that may contain recommendations of relevance to the Reef Authority are:

No.2	Workforce Planning in the Australian Security Intelligence Organisation
No.6	Management of the Civil Maritime Surveillance Services Contract
No.17	Australian Government Advertising
No.30	Procurement by the National Capital Authority
No.34–36	Various audits on the Effectiveness of Public Sector Boards
No.41	Management of Complaints by the Office of the Commonwealth Ombudsman
No.43–45	Various audits on Effectiveness of the Management of Contractors
No.46	Management of Staff Leave in the Australian Public Service

Management of human resources

Managing and developing employees

People Services provide a range of services, including:

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

The Reef Authority invested \$483,256 for learning and development in 2021–22, which included the costs of training courses, conference attendance, online learning, formal qualifications, study fee reimbursements and professional memberships.

In 2021–22, we implemented a new online learning management system. The system allows training to be delivered more efficiently, including booking processes, approvals and recording attendance. The system integrates with the whole-of-public service learning management system providing the Reef Authority with access to a broad range of online resources. It is also used to facilitate the induction program for new employees.

In-house corporate training programs contributed to the development of employability, technical and public service craft skills, including presentation and facilitation skills, coaching skills for managers, mental health first aid, cultural competency, Chief

Fire Warden and Health and Safety representative. Specialised in-house training included Agile Ways of Working, selection and recruitment, decision-making and delegations, freedom of information, and information management. We also invested in leadership development through the provision of 360-degree feedback for senior leaders and supported participating leaders and their direct reports with training on giving and receiving feedback.

The Reef Authority supports the professional development of its employees with leave for face-to-face study where appropriate and reimbursement of professional fees upon successful completion of a semester of study or for relevant professional memberships.

Workplace agreements

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

Consistent with government policy, all non-senior executive service employees are covered by the enterprise agreement.

The current agreement provides salaries for non-senior executive service employees, ranging from \$43,888 for APS Level 1 to \$155,112 for Executive Level 2, including a specific legal officer classification. More information is provided in the staffing overview table in Appendix B.

Non-salary benefits provided to employees include:

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

Employee statistics

The Reef Authority had a headcount of 210 ongoing employees as at 30 June 2022. Of these, 151 people were employed at APS Levels 1 to 6, 56 were employed at Executive Levels 1 or 2 and three were employed at senior executive service level, excluding the Chief Executive Officer. More information is provided in the staffing overview table in Appendix B.

Supporting a diverse workplace

The Reef Authority recognises the importance of creating a workplace that is inclusive and diverse and reflects the diversity of the Australian community (Table 13). We are committed to the inclusion of diversity and equity principles and practices across all work areas. In line with APS-wide strategies to address diversity and inclusion, we are developing action plans to implement the Commonwealth’s Aboriginal and Torres Strait Islander Workforce Strategy 2020–24, the Disability Strategy, and the Gender Equity Strategy.

Table 13: Staff diversity within the workforce during 2021–22

Women (per cent of total workforce)	65
People with a disability (per cent of total workforce)	1
Aboriginal and Torres Strait Islander peoples (per cent of total workforce)	5
Staff who speak English and another language (per cent of total workforce)	6

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

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

Performance pay

The Reef Authority does not operate a performance pay scheme.

Workplace health and safety (WHS)

The Reef Authority's working environment varies from contemporary office accommodation to remote camping and offshore and aquarium diving operations. Staff conduct extensive fieldwork that includes the use of boats for patrols, in-water reef health surveys, engineering, and water quality management. Our 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 WHS Committee met four times during the reporting period. The Committee is chaired by the General Manager, Reef Protection. During the period 1 July 2021 to 30 June 2022, 48 incidents and seven near-miss reports were submitted by employees. Of those reported, one near-miss was classified as notifiable to Comcare, the WHS regulator, as a dangerous incident. Twelve hazards were reported over the period, with one being deemed notifiable to Comcare as a dangerous incident. Three claims for compensation were submitted with two subsequently accepted by Comcare over the period between 1 July 2021 to 30 June 2022. Comcare records three claims where the Reef Authority is the rehabilitation authority. These are legacy cases (dating as far back as 1996 in one case). All staff depicted in these claims have resigned from the Reef Authority.

We continue to provide an employee assistance program to enable support for work and family matters. Between 1 July 2021 and 30 June 2022, 38 people accessed the service with a total of 68 sessions delivered to staff and their immediate families. We also trialled a wellness coaching program over the period. The program commenced in June 2021 and continued into the 2021–22 reporting period.

In May 2022, approximately 120 employees received free influenza vaccinations as part of the Reef Authority's health and wellbeing program. These numbers continue to increase each year as more staff access this initiative. This program will continue, helping and encouraging staff to stay healthy.

COVID-19 response

In navigating COVID-19 responses, the Reef Authority relied on information from the Australian Public Service Commission, relevant state and territory departments of health and the Commonwealth Department of Agriculture, Water and the Environment. Our leadership team and key staff representatives met regularly to respond and manage the operational impacts associated with COVID-19. With the acceptance that COVID-19 would have an ongoing impact on operations, in February 2022 we adopted a business-as-usual approach to managing COVID-19 related issues and have maintained that position.

External service providers

Purchasing

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

The accountable authority instructions are the primary mechanism for an accountable authority to set out the processes 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.

Consultants and contracts

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

Reportable consultancy contracts

During 2021–22, three new reportable consultancy contracts were entered into involving total actual expenditure of \$146,913. In addition, five ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$257,614 (Table 14).

Consultants are engaged when specialist expertise is not available within the Reef Authority or where an independent assessment is considered desirable. In 2021–22, consultants were engaged for legal and strategic advice.

Table 14: Expenditure on consultancy contracts for the 2021–22 reporting period

New contracts entered into during the reporting period	3	146,913
Ongoing contracts entered into during a previous reporting period	5	257,614
Total	8	404,527

Reportable non-consultancy contracts

During 2021–22, 14 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$4.466 million. In addition, 124 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$27.517 million.

Table 15: Expenditure on reportable non-consultancy contracts for the 2021–22 reporting period

	Number	Expenditure \$ (GST inc.)
New contracts entered into during the reporting period	14	4,466 million
Ongoing contracts entered into during a previous reporting period	124	27,517 million
Total	138	31,983 million

There is no additional information in regard to section 17AGA about organisations receiving amounts under reportable consultancy and non-consultancy contracts.

Competitive tendering and contracting

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

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

Exempt contracts

During 2021–22, no contract was exempted by the accountable authority from publication in AusTender.

Grants

The Reef Authority did not award any grants during 2021–22.

Procurement initiatives to support small business

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

The Reef Authority’s procurement practices support small and medium enterprises in ways that are consistent with paragraphs 5.5 to 5.7 of the Commonwealth Procurement Rules, including consideration of the capabilities of small and medium enterprises and their commitment to Townsville and regional markets, and through such practices as electronic systems or use of payment cards that facilitate on-time payment performance.

The Reef Authority recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.

PART 5

Finances



2021–22 Financial statements

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INDEPENDENT AUDITOR'S REPORT

To the Minister for the Environment and Water

Opinion

In my opinion, the financial statements of the Great Barrier Reef Marine Park Authority (the Entity) for the year ended 30 June 2022:

- (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 2022 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 2022 and for the year then ended:

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

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

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

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of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



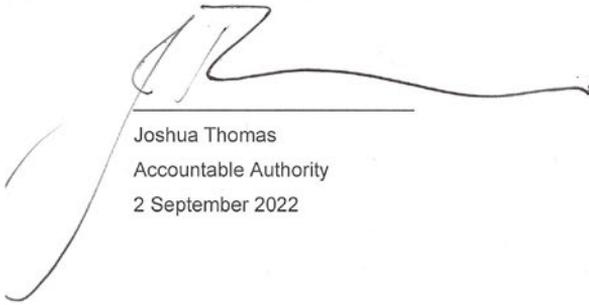
Bradley Medina
Executive Director
Delegate of the Auditor-General

Canberra
2 September 2022

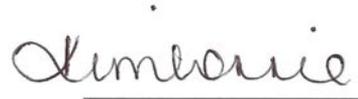
GREAT BARRIER REEF MARINE PARK AUTHORITY**STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER**

In our opinion, the attached financial statements for the year ended 30 June 2022 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



Joshua Thomas
Accountable Authority
2 September 2022



Kim Corrie
Chief Financial Officer
2 September 2022

Statement of Comprehensive Income
for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	27,486	25,689	28,810
Suppliers	1.1B	27,860	32,097	27,067
Douglas Shoal remediation	3.5A	-	277	487
Grants		201	-	-
Depreciation and amortisation	3.2	3,420	2,801	3,294
Finance costs	1.1C	13	129	33
Write-down and impairment of other assets	3.2	5	2,818	-
Cost of goods sold		-	30	-
Payments to Queensland Government for Field Management Program	5.2	27,719	24,024	27,636
Total Expenses		86,704	87,865	87,327
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	35	620	146
Fees and fines	1.2B	-	4	-
Receipts from Queensland Government for Field Management Program	5.2	19,218	16,468	19,227
Grants	1.2C	9,391	8,884	7,878
Other revenue	1.2D	86	274	54
Total own-source revenue		28,730	26,250	27,305
Gains				
Douglas Shoal remediation	3.5A	208	-	-
Total gains		208	-	-
Total own-source income		28,938	26,250	27,305
Net cost of services		(57,766)	(61,615)	(60,022)
Revenue from Government	1.2E	58,814	75,642	57,656
Total Revenue from Government		58,814	75,642	57,656
Surplus		1,048	14,027	(2,366)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		2,442	(894)	-
Total comprehensive income		3,490	13,133	(2,366)

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

Budget Variances Commentary	Affected line items and statement
Statement of Comprehensive Income	
Comprehensive income	
Grants	
Additional grant funding was received for the Green Turtle Research Program, Strengthening Sea Country Relationships and Crown of Thorns Starfish Control after the budget was finalised during the period.	Grants
Revenue from Government	
Funding for new measures were received as part of the portfolio additional estimates totalling \$1.158m.	Revenue from Government
Gains	
This is a result of the Douglas Shoal remediation discounted cash flow generating a gain of \$0.208 against a budgeted expense of \$0.487m. With the wage price index significantly higher than previous years (an increase of 1.17% compared to 2020-21), the discount applied created a gain at year end.	Douglas Shoal remediation
Other comprehensive income	
Revaluation conducted by Jones Lang LaSalle Incorporation (JLL) resulted in an uplift in asset values \$2.442m. This is primarily a result of the increase in prices of equivalent replacement assets.	Changes in asset revaluation reserve

Statement of Financial Position
as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	30,675	31,300	30,623
Trade and other receivables	3.1B	56,384	54,793	38,832
Total financial assets		87,059	86,093	69,455
Non-financial assets¹				
Buildings	3.2	11,828	11,514	30,985
Commonwealth islands	3.2	5	-	-
Leasehold improvements	3.2	56	53	-
Plant and equipment	3.2	1,556	1,728	3,199
Computer software	3.2	994	1,665	2,420
Capital works in progress (WIP)	3.2	9,489	4,930	-
Reef HQ shop inventories		-	-	29
Prepayments		226	506	407
Total non-financial assets		24,154	20,396	37,040
Total assets		111,213	106,489	106,495
LIABILITIES				
Payables				
Suppliers		2,238	5,805	2,912
Other payables	3.3A	667	634	1,358
Permit bonds	3.3B	1,495	1,384	427
Total payables		4,400	7,823	4,697
Interest bearing liabilities				
Leases	3.4	1,890	3,383	2,002
Total interest bearing liabilities		1,890	3,383	2,002
Provisions				
Employee provisions	6.1	7,838	8,040	7,859
Provision for Douglas Shoal remediation	3.5A	25,171	26,391	26,551
Total provisions		33,009	34,431	34,410
Total liabilities		39,299	45,637	41,109
Net assets		71,914	60,852	65,386
EQUITY				
Contributed equity		40,735	33,163	52,103
Reserves		4,705	2,263	2,497
Accumulated surplus		26,474	25,426	10,786
Total equity		71,914	60,852	65,386

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

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

Budget Variances Commentary	Affected line items and statement
<p>Statement of Financial Position</p> <p>Assets</p> <p>Trade and other receivables is \$17.552m (45%) more than was originally budgeted primarily due to an increase in unspent appropriations, as detailed at Note 5.1 (Appropriations).</p> <p>Building assets is \$19.085m (62%) less than was originally budgeted. This is due to delays in finalising contracts associated with the ReefHQ upgrade project. This underspend was partly offset by the revaluation increment on buildings as detailed at Note 3.2 (Non-financial Assets). Variance is also attributed to the corresponding increase in the work in progress balance. See work in progress balance commentary below.</p> <p>The carrying amount of WIP was \$9.489m (100%) more than was originally budgeted due to the refurbishment of assets associated with the ReefHQ upgrade project, as detailed at Note 3.2 (Non-financial Assets). This WIP will be held until these assets are brought into service. The original budget identified these assets as buildings to be capitalised by the end of the financial year.</p> <p>Equity</p> <p>Equity reserves are \$2.208m (88%) more than was originally budgeted as a result of the comprehensive, independent revaluation of the non-financial assets, which resulted in an overall increase to their fair value in 2021-22. This is further detailed at Note 3.2 (Non-financial Assets).</p> <p>Accumulated surplus is \$15.688m (145%) more than originally budgeted. Factors contributing to this are outlined by the budget variances commentary, within the Statement of Comprehensive Income.</p>	<p>Financial Assets - Trade and other receivables</p> <p>Non-Financial Assets - Buildings</p> <p>Non-Financial Assets - Works in progress (WIP)</p> <p>Equity - Reserves</p> <p>Equity - Accumulated surplus</p>

Statement of Changes in Equity
for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		33,163	23,809	46,989
Adjustment for errors		-	(250)	-
Adjusted opening balance		33,163	23,559	46,989
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations	5.1A	4,359	8,853	4,359
Departmental capital budget	5.1A	7,923	751	755
Repealed appropriations		(4,710)	-	-
Total transactions with owners		7,572	9,604	5,114
Closing balance as at 30 June		40,735	33,163	52,103
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		25,426	11,809	13,152
Adjustment for errors		-	(410)	-
Adjusted opening balance		25,426	11,399	13,152
Comprehensive income				
Surplus for the period		1,048	14,027	(2,366)
Total comprehensive income		1,048	14,027	(2,366)
Closing balance as at 30 June		26,474	25,426	10,786
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		2,263	2,497	2,497
Adjustment for errors ¹		-	660	-
Adjusted opening balance		2,263	3,157	2,497
Comprehensive income				
Other comprehensive income	3.2	2,442	(894)	-
Total comprehensive income		2,442	(894)	-
Closing balance as at 30 June		4,705	2,263	2,497
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		60,852	38,115	62,638
Adjusted opening balance		60,852	38,115	62,638
Comprehensive income				
Surplus for the period		1,048	14,027	(2,366)
Other comprehensive income	3.2	2,442	(894)	-
Total comprehensive income		3,490	13,133	(2,366)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations	5.1A	4,359	8,853	4,359
Departmental capital budget	5.1A	7,923	751	755
Repealed appropriations		(4,710)	-	-
Total transactions with owners		7,572	9,604	5,114
Closing balance as at 30 June		71,914	60,852	65,386

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

Accounting Policy

Equity injections

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

Budget Variances Commentary

Statement of Changes in Equity

Contributed equity

Appropriation repealed due to the timing of expenditure with funds being moved to future years. Additional capital funds received during Portfolio Additional Estimates.

Retained earnings

There was an overall increase in the surplus for the period due to reduced revenue, offset by a greater underspend in expenses.

Asset revaluation reserve

As outlined by the budget variances commentary, within the Statement of Comprehensive Income, a desktop revaluation has led to an increase in the asset revaluation reserve in 2021-22.

Affected line items and statement

Contributed equity

Surplus for the period

Other comprehensive income

Cash Flow Statement

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		53,471	52,438	57,935
Receipts from Government and industry partners		9,391	8,884	7,878
Sale of goods and rendering of services		3,456	603	146
GST received		692	966	-
Receipts from Queensland Government for Field Management Program		19,218	16,468	19,227
Other		368	274	-
Total cash received		86,596	79,633	85,186
Cash used				
Employees		27,761	25,425	28,810
Suppliers		29,461	28,281	28,739
GST paid		3,304	3,141	-
Interest payments on lease liabilities		13	129	33
Payments to Queensland Government for Field Management Program		27,719	26,359	27,915
Total cash used		88,258	83,335	85,497
Net cash from/(used by) operating activities		(1,662)	(3,702)	(311)
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment	3.2	4,954	5,508	5,114
Total cash used		4,954	5,508	5,114
Net cash used by investing activities		(4,954)	(5,508)	(5,114)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		7,572	9,604	5,114
Total cash received		7,572	9,604	5,114
Cash used				
Principal payments of lease liabilities		1,581	1,443	1,415
Total cash used		1,581	1,443	1,415
Net Cash from Financing activities		5,991	8,161	3,699
Net (decrease) in cash held				
Cash and cash equivalents at the beginning of the reporting period		(625)	(1,049)	(1,726)
Cash and cash equivalents at the end of the reporting period	3.1A	31,300	32,349	32,349
		30,675	31,300	30,623

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

Budget Variances Commentary	Affected line items and statement
Cash Flow Statement	
Operating activities - Cash Received	
Additional grant funding was received for the Green Turtle Research Program, Strengthening Sea Country Relationship and Crown of Thorns Starfish Control Program.	Receipts from Government and industry partners
Special Appropriations of \$2.6m transferred from Sundry Debtors to Equity as the funds have not been drawn down.	Cash received from sale of goods and rendering of services
A reduction in the Administered SPER Account was recorded with \$113K received during the period. SPER continues to act upon requests to collect funds where due.	
Other debtors reduced with milestone payments raised in 2020-21, received in 2021-22 from Reef Trust for Future Coral Bleaching Health Assessment and Green Turtle Project.	
Operating activities - Cash Used	
The GST paid had not been included in the original budget	GST paid
Financing activities - Cash Received	
Total cash received for contributed equity was higher as additional equity injections were received in the Portfolio Additional Estimates Statements.	Equity

Administered Schedule of Comprehensive Income
for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Depreciation and amortisation		14	-	-
Total expenses		14	-	-
Income				
Revenue				
Non-taxation revenue				
Infringement notices	2.1A	113	106	80
Rent from island properties	2.1B	-	-	375
Total non-taxation revenue		113	106	455
Total revenue		113	106	455
Total income		113	106	455
Net contribution by services		99	106	455
Surplus		99	106	455
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	4.2	4,003	847	-
Total other comprehensive income		4,003	847	-
Total comprehensive income		4,102	953	455

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

Budget Variances Commentary	Affected line items and statement
Statement of Comprehensive Income	
Revenue	
As a result of greater than anticipated compliance activity in the period, the Authority received \$0.033m (41.2%) more than originally budgeted in infringement notices revenue.	Infringement notices
Due to the Australian Government waiver of lease payments, as detailed at Note 2.1 (Administered - Income), the Authority received no rental income from island properties.	Rent from island properties
Other comprehensive income	
Island properties were revalued during the period, as detailed at Note 4.2 (Administered - Non-financial Assets), the asset valuation reserve increased by \$4.003m (100%) more than originally budgeted.	Changes in asset valuation reserve

Administered Schedule of Assets and Liabilities
as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Receivables - Environmental management charge	4.1	-	-	179
Receivables - CDPP Court ordered fines	4.1	565	622	662
Total financial assets		565	622	841
Non-financial assets				
Island properties	4.2	7,832	3,843	2,996
Total non-financial assets		7,832	3,843	2,996
Total assets administered on behalf of Government		8,397	4,465	3,837
LIABILITIES				
Payables				
Environmental management charge payable to Commonwealth	4.3	-	-	179
CDPP court ordered fines payable to Commonwealth	4.3	565	622	662
Total payables		565	622	841
Total liabilities administered on behalf of Government		565	622	841
Net assets		7,832	3,843	2,996

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

Budget Variances Commentary	Affected line items and statement
Statement of Financial Position	
Assets	
Accrued receivables associated with the Environmental Management Charge (EMC) were \$0.179m (100%) less than was originally budgeted due to these charges being waived until 1 July 2023.	Receivables
Debt recovery on infringement notices has improved compared to prior year and budget.	
As per the budget variance commentary, within the Administered Statement of Comprehensive Income, the valuation of island properties increased by \$4.003m (100%) more than was originally budgeted.	Island properties
Liabilities	
Accrued payables associated with the Environmental Management Charge (EMC) were \$0.179m (100%) less than originally budgeted due to the final collection of EMC in 2019-20 being transferred to the Official Public Account (OPA) in 2020-21. These charges have been waived until 1 July 2023.	Payables
Infringement notices continue to decline at period end with an optimistic outlook in future years.	

Administered Reconciliation Schedule

for the period ended 30 June 2022

	2022 \$'000	2021 \$'000
Opening assets less liabilities as at 1 July	3,843	2,996
Net contribution by services		
Income	113	106
Expenses	(14)	-
Transfers (to) the Australian Government:		
Appropriation transfers to Official Public Account (OPA)		
Transfers to OPA	(113)	(106)
Other comprehensive income		
Administered revaluations taken to reserves	4,003	847
Closing assets less liabilities as at 30 June	7,832	3,843

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

Accounting PolicyAdministered 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 2022

	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash received			
Rent from island properties	-	-	375
Infringement notices	170	106	80
Total cash received	170	106	455
Net cash from operating activities	170	106	455
Cash to Official Public Account			
Other	170	106	455
	170	106	455
Cash and cash equivalents at the beginning of the reporting period	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-

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

Budget Variances Commentary**Administered Cash Flow Statement****Operating activities****Cash received and Cash to Official Public Account**

Due to the Australian Government waiver of lease payments, detailed at Note 2.1 (Administered - Income), the Authority received \$0.375m less in rent from island properties than was originally budgeted.

The Authority received cash from the collection of infringement notices that was \$0.090m more than originally budgeted due to a greater number of notices issued and a greater than budgeted collection of cash from prior year infringement notices. This cash was transferred to the Official Public Account.

Affected line items and statement

Rent from island properties

Infringement notices

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Overview

Objectives of the Great Barrier Reef Marine Park Authority

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

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

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

The registered office and principal place of business is:

280 Flinders Street
Townsville QLD 4810

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

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

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

Basis of Preparation of the Financial Statements

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

The financial statements have been prepared in accordance with:

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

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

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

Significant Accounting Judgements and Estimates

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

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

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

New Australian Accounting Standards

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

AASB 1060 General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities

AASB 1060 applies to annual reporting periods beginning on or after 1 July 2021 and replaces the reduced disclosure requirements (RDR) framework. The application of AASB 1060 involves some reduction in disclosure compared to the RDR with no impact on the reported financial position, financial performance and cash flows of the entity.

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 2021-22, and the final financial outcome in the 2021-22 financial statements. The original budget provided is not audited, however major changes in budget have been explained as part of the variance analysis where relevant.

Variances are considered to be 'major' where:

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

The relevant budget bases are:

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

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

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

Taxation

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

Insurance

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

Reporting of Administered activities

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

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

Events After the Reporting Period

Departmental

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

Administered

There were 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 2022.

1.1: Expenses

	2022 \$'000	2021 \$'000
1.1A: Employee Benefits		
Wages and salaries	21,038	18,965
Superannuation		
Defined contribution plans	1,109	1,117
Defined benefit plans	2,595	2,177
Leave and other entitlements	2,500	2,904
Separation and redundancies	13	335
Other employee benefits	216	180
Fringe benefit tax	15	11
Total employee benefits	27,486	25,689

Accounting Policy

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

1.1B: Suppliers

Goods and services supplied or rendered

Aircraft and vessel charter costs	901	956
Consultants	1,175	944
Contractors	17,477	20,015
Employee related and training	516	522
Employment agency temporary staff	914	2,786
External audit fees	52	52
Internal audit fees	70	93
IT Services	1,624	1,469
Legal fees and other legal	220	208
Library and subscriptions	60	40
Meetings and engagement costs	100	80
Property and minor equipment	342	603
Reef HQ general expenses	632	734
Telephone and communications	946	904
Travel	1,357	1,152
Utilities	494	601
Other general expenses	804	800
Total goods and services supplied or rendered	27,684	31,959

Goods supplied

Goods supplied	331	632
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Services rendered

Services rendered	27,353	31,327
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Total goods and services supplied or rendered

Other Suppliers

Operating lease rentals	63	26
Workers compensation premiums	113	112
Total other suppliers	176	138
Total suppliers	27,860	32,097

The GBRMPA had no short-term or low value lease commitments as at 30 June 2022.

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

1.1C: Finance Costs

Interest on lease liabilities	13	129
Total finance costs	13	129

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains

	2022 \$'000	2021 \$'000
Own-Source Revenue		
1.2A: Revenue from contracts with customers		
Sale of goods ¹	1	60
Rendering of services ¹	34	560
Total revenue from contracts with customers	35	620

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

Accounting Policy

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

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

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

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

1.2 Own-Source Revenue and Gains (cont)

	Notes	2022 \$'000	2021 \$'000
Own-Source Revenue (cont.)			
1.2B: Fee and fines			
Permit assessment fees	5.3	-	4
Total fees and fines		-	4
1.2C: Grants			
Capacity Building for Indigenous Rangers ³		-	569
Crown of Thorns Starfish Control 2019-22 ²		6,791	2,605
Curtis Island Offsets Program ¹		1,720	1,948
Future Coral Bleaching and Reef Health Assessment ¹		-	390
Great Barrier Reef Green Turtle Research Program ¹		500	1,872
Reef Islands Restoration ¹		-	1,500
Strengthening Sea Country Relationship ¹		380	-
Total grants received from Government and Industry Partners		9,391	8,884
1. Funding received directly from Department of Agriculture, Water and the Environment			
2. Funding received directly from the Great Barrier Reef Foundation			
3. Funding received directly from the National Indigenous Australians Agency			
1.2D: Other revenue			
Other revenue		31	212
Sale of assets		3	10
Resources received free of charge - external audit services		52	52
Total other revenue		86	274

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.

Grants

Grant received are not recognised as revenue immediately if there is reasonable assurance that the conditions attached to the grant have not been fulfilled.

Sale of Assets

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

1.2E: Revenue from Government

Appropriations			
Departmental appropriation		39,386	42,824
Departmental special appropriation		-	16,242
Field management program	5.2	19,428	16,576
Total revenue from Government		58,814	75,642

Accounting Policy

Revenue from Government

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

Special Appropriation

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

Grants

Grant received are not recognised as revenue immediately if there is reasonable assurance that the conditions attached to the grant have not been fulfilled.

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

	2022 \$'000	2021 \$'000
REVENUE		
Non-Taxation Revenue		
2.1A: Fees and fines		
Infringement notices	113	106
Total fees and fines	113	106
2.1B: Rental income		
Commonwealth islands operating leases	-	-
Total rental income	-	-
Operating Leases		
The Great Barrier Reef Marine Park Authority, in its capacity as lessor, manages two leases on behalf of the Commonwealth.		
Dent Island 15 year lease to Hamilton West Pty Ltd expiring 31 January 2029 with an option to extend for 2 terms at 15 years each term.		
Lady Elliot Island 10 year lease to Reef Resort Management Pty Ltd expiring 30 November 2025 with an option to extend for another 10 years.		
The GBRMPA manages the risk associated with any rights it retains in the underlying assets through a regime of activities not limited to; general maintenance programs, regular inspections, environmental management plans, historic precinct management plans, operations committees, a bank guarantees, tenant insurance requirements, and public liability insurance.		
Due to the impacts of COVID 19 on the tourism industry the Government waived the lease payments from the 23/3/2020 to 20/12/2020 (39 weeks). This waiver was then extended at least until 30 June 2022, and consequently the GBRMPA has received no lease payments in 2021-22. Rent will recommence from 1 July 2022.		
Maturity analysis of operating lease income receivables:		
	2022 \$'000	2021 \$'000
Within 1 year	379	-
One to two years	395	374
Two to three years	409	377
Three to four years	252	381
Four to five years	137	385
More than 5 years	283	434
Total undiscounted lease payments receivable	1,855	1,951

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

Accounting Policy

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

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge (EMC) from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Due to the impacts of COVID 19 on the tourism industry this charge has been waived by the Government until 30 June 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	2022 \$'000	2021 \$'000
3.1A: Cash and cash equivalents			
Field Management special account - cash at bank	<u>5.2</u>	26,963	27,433
Field Management special account - cash held in OPA	<u>5.2</u>	3,308	3,432
Cash on Hand or on deposit		404	435
Total cash and cash equivalents		30,675	31,300

Accounting Policy

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

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

3.1B: Trade and other receivables

Goods and services receivables

Goods and services

Total goods and services receivables

	112	3,533
Total goods and services receivables	112	3,533

Appropriations receivable

Appropriations receivable

Total appropriations receivable

<u>5.1B</u>	56,011	50,668
Total appropriations receivable	56,011	50,668

Other Receivables

GST receivable from the Australian Taxation Office

Other

Total other receivables

Total trade and other receivables (gross)

	315	593
	(54)	(1)
Total other receivables	261	592
Total trade and other receivables (gross)	56,384	54,793

Total trade and other receivables (net)

Total trade and other receivables (net)	56,384	54,793
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Credit terms for goods and services were within 20 days (2021: 20 days).

Accounting Policy

Financial assets

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

3.2 Non-Financial Assets

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

	Buildings \$'000	Commonwealth Islands \$'000	Leasehold Improvements \$'000	Work in Progress \$'000	Plant & Equipment \$'000	Computer Software \$'000	Total \$'000
As at 1 July 2021							
Gross book value	36,886	-	72	4,930	3,216	2,098	47,201
Accumulated depreciation, amortisation and impairment	(25,372)	-	(19)	-	(1,488)	(433)	(27,312)
Total as at 1 July 2021	11,514	-	53	4,930	1,728	1,665	19,889
Additions							
Purchase or internally developed	-	-	-	4,559	395	-	4,954
Right-of-use assets	240	-	-	-	8	-	248
Revaluations and impairments recognised in other comprehensive income	2,688	5	7	-	42	-	2,742
Recognition of accumulated depreciation on revaluation in other comprehensive income	(316)	-	3	-	13	-	(300)
Disposals	-	-	-	-	(5)	-	(5)
Other movements	(181)	-	-	-	-	-	(181)
Depreciation and amortisation	(870)	-	(7)	-	(424)	(671)	(1,972)
Depreciation on right-of-use assets	(1,247)	-	-	-	(201)	-	(1,448)
Total as at 30 June 2022	11,828	5	56	9,489	1,556	994	23,927
Total as at 30 June 2022 represented by							
Gross book value	39,814	5	79	9,489	3,661	2,098	55,145
Accumulated depreciation, amortisation and impairment	(27,986)	-	(23)	-	(2,105)	(1,104)	(31,218)
Total as at 30 June 2022	11,828	5	56	9,489	1,556	994	23,927
Carrying amount of right-of-use assets	1,734	-	-	-	136	-	1,870

1. There are no property, plant and equipment and intangibles that are expected to be sold or disposed with the next 12 months.

Revaluations of non-financial assets and intangible assets

Jones Lang LaSalle Incorporated (JLL) were contracted to provide valuation services to GBRMPA during 2021-22 financial year. The period of the contract is five years, which commenced last year (2021). A desktop review was conducted for all assets except for Commonwealth Islands, whereby onsite assessments were carried out.

In terms of the valuation result, JLL measured the total replacement cost of all existing assets alongside their current written down value (WDV). This resulted in an uplift of \$2.742m of asset costs and \$0.3m in accumulated depreciation. JLL noted in their review, an increase in replacement prices is driving the increase in the value (buildings).

Commonwealth Islands

Little Fitzroy Island has been classified as an administered asset by the Minister of Finance as of 19 July 2022. Little Fitzroy Island has been recorded as Departmental in the Financial Statements for the 2021-22 financial year. The island was transferred at consideration of \$1 and revalued at \$5,000.

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

As at 30 June 2022, the GBRMPA had contractual commitments for asset acquisitions of \$7,34m (2021: \$2,704m).

Reef HQ Aquarium

The Reef HQ Building was funded as a Commonwealth-State Bicentennial project, through the Great Barrier Reef Wonderland Association Incorporated (the Association) on land leased from the Port of Townsville Limited. Following the winding up of the Association in September 2001 the lease arrangement for the land is now between the Great Barrier Reef Marine Park Authority and the 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.

In 2021-22, GBRMPA is also carrying \$9.49m in work in progress (WIP). This is due to the Reef HQ Transformation to refurbish the aquarium over the next few years. These assets will be commissioned from WIP as they are brought online during the course of the upgrade.

3.2 Non-Financial Assets (cont)

Accounting Policy

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

Asset Recognition Threshold

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

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

Lease Right of Use (ROU) Assets

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

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

Revaluations

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

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

Any accumulated depreciation as at the revaluation date is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

Depreciation

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

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

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

	2022	2021
Buildings	5 - 50 years	5 - 50 years
Leasehold improvements	Lease Term	Lease term
Plant and equipment	3 to 20 years	3 to 20 years

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

Impairment

All assets were assessed for impairment at 30 June 2022. 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.

3.2 Non-Financial Assets (cont)

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Computer software

These assets are carried at fair value as determined by an independent valuer. Computer software costing less than \$5,000, is expensed in the year of acquisition.

Computer software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the GBRMPA's software is 3 to 10 years (2021: 3 to 10 years).

All software assets were assessed for indications of impairment as at 30 June 2022.

3.3 Payables

	2022 \$'000	2021 \$'000
3.3A: Other payables		
Wages and salaries	437	510
Amounts owed to Commonwealth	230	124
Total other payables	667	634
3.3B: Permit bonds		
Cash Bonds held on behalf of Permit Holders	1,495	1,384
Total permit bonds	1,495	1,384

Accounting Policy

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

3.4 Leases

3.4: Leases

Lease liabilities	1,890	3,383
Total leases	1,890	3,383

Total cash outflow for leases for the year ended 30 June 2022 was \$1.581m (2021: \$1.433m).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	1,477	1,585
Between 1 to 5 years	385	1,868
Total leases	1,862	3,453

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

Accounting Policy

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

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

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

3.5 Provisions

	2022 \$'000	2021 \$'000
3.5A Provision for Douglas Shoal Remediation¹		
Balance carried forward from previous period	26,391	27,790
Additional provisions made	-	-
Expenses against provisions	(1,012)	(1,676)
Discounting of provision	(208)	277
Total provision for Douglas Shoal Remediation	25,171	26,391

1. On 3 April 2010, the Chinese owned bulk carrier, *Shen Neng 1*, grounded on Douglas Shoal within the Great Barrier Reef Marine Park. Douglas Shoal is a reef shoal located 90 kilometres off the central coast of Queensland. The *Shen Neng 1* traversed a significant area of Douglas Shoal over 3-12 April 2010 before being re-floated. The damage to Douglas Shoal comprises both physical and contaminant damage. The grounding created large depressions of rubble across Douglas Shoal as well as leaving behind large concentrations of toxic anti-fouling paint, in particular tributyltin (TBT) (banned in Australia since 2008).

The Commonwealth of Australia, acting through the Great Barrier Reef Marine Park Authority, commenced proceedings in March 2013 against the shipowner of the *Shen Neng 1*. The Commonwealth claimed damages for remediation of Douglas Shoal. The hearing was held in the Federal Court, however it was settled out of court for \$35.000m with payment made in October 2016.

In 2020-21, the program was forecasted to extended into a 6th period (2023-24), due to delays in the procurement for remediation contractors and associated delays in progressing Government approvals and agreements for commercial arrangements for anticipated onshore contaminated and uncontaminated waste storage and disposal

Assets and Liabilities Administered on Behalf of the Government

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

4.1 Administered - Financial Assets

	2022 \$'000	2021 \$'000
4.1: Other receivables		
Receivables - CDPD Court ordered fines	565	622
Total other receivables	565	622

Accounting Policy

Loans and receivables

The GBRMPA, as agent for the Commonwealth, collects an Environmental Management Charge from permit holders who collect on behalf of individual tourists and remit to the GBRMPA. Amounts collected are paid into the Official Public Account. Fees and fines payable to the Commonwealth are administered by QLD Government State Penalties Enforcement Registry (SPER).

4.2 Administered - Non-Financial Assets

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

Reconciliation of the opening and closing balances of Commonwealth Island Properties that are subject to operating leases for 2022

	Commonwealth Island Properties \$'000	Total \$'000
As at 1 July 2021		
Gross book value	3,843	3,843
Total as at 1 July 2021	3,843	3,843
Depreciation	(14)	(14)
Revaluations and impairments recognised in other comprehensive income	4,003	4,003
Total as at 30 June 2022	7,832	7,832
Total as at 30 June 2022 represented by		
Gross book value	7,832	7,832
Total as at 30 June 2022	7,832	7,832

The GBRMPA is the custodian of 22 Island properties on behalf of the Commonwealth, with 19 having only a nominal value. Island properties were assessed for impairment during the year with no impairment expense being required.

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

Revaluations of non-financial assets

In 2020-21, the GBRMPA contracted Jones Lang LaSalle Incorporated (JLL) for a period of 5 years for valuation services. For Commonwealth Island properties, a full assessment of the highest and best use of each of the 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 \$4.003m to the gross book value due to the change in approach from income based to a market assessment. The properties will be subject to an indexation review in 2023.

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 (2021: Nil).

Accounting Policy

Island properties

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

Heritage and Cultural assets

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

4.3 Administered - Payables

	2022 \$'000	2021 \$'000
4.3: Suppliers		
CDPP court ordered fines payable to the Commonwealth	565	622
Total suppliers	565	622

Settlement was usually made within 30 days (2021: 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 2022

	Annual Appropriation ¹ \$'000	Adjustments to Appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2021 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services	58,814	8,281	67,095	73,530	(6,435)
Capital Budget ⁴	7,923	-	7,923	196	7,727
Other services	-	-	-	-	-
Equity injections	4,359	-	4,359	339	4,020
Total departmental	71,096	8,281	79,377	74,065	5,312

Notes

- In 2021-22, there were no appropriations that have been quarantined under section 51 of the PGFA Act.
- In 2021-22, adjustments are from section 74 of the PGFA Act.
- In 2021-22, there is a material difference primarily due to the supplier underpends as per the Statement of Comprehensive Income budget variance commentary, variance in buildings in the Statement of Financial Position budget variance commentary.
- 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 2021

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

Notes

- In 2020-21, there were no appropriations that have been quarantined under section 51 of the PGFA Act.
- In 2020-21, adjustments are for section 74 of the PGFA Act.
- In 2020-21, there is a material difference primarily due to the supplier underpends as per the Statement of Comprehensive Income Budget Variance Commentary, and the variance in Buildings in the Statement of Financial Position Budget Variance Commentary.
- 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')

	2022	2021
	\$'000	\$'000
Departmental		
Appropriation Act (No. 1) 2019-2020	-	9,058
Appropriation Act (No. 4) 2019-2020	-	4,836
Appropriation Act (No. 5) 2019-2020	-	3,305
Appropriation Act (No. 1) 2020-2021	22,120	26,131
Appropriation Act (No. 2) 2020-2021	3,688	3,688
Supply Act (No. 2) 2020-2021	3,458	3,650
Appropriation Act (No. 1) 2021-2022	14,207	-
Appropriation Act (No. 2) 2021-2022	4,212	-
Appropriation Act (No. 3) 2021-2022	8,326	-
Cash on hand or on deposit	404	435
Total departmental	56,415	51,103

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

	Appropriation applied	
	2022	2021
Authority	\$'000	\$'000
<i>Assistance for Severely Affected Regions (Special Appropriation)</i>		
(Coronavirus Economic Response Package) Act 2020 (Cth) s.4, Limited	-	16,264
Total Special Appropriations Applied	-	16,264

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)* :

- the management, protection or maintenance of the Great Barrier Reef World Heritage Area;
- purposes incidental to the management, protection or maintenance of the Great Barrier Reef World Heritage Area;
- 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:

- 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;
- 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;
- 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;
- Economic growth and the long-term health of the Great Barrier Reef ecosystem are interconnected, and actions or changes in one can impact on the other and must be taken into account, in particular
 - population growth and economic development increases the demand for resource and recreational use of the Great Barrier Reef
 - land-use activities in the catchment, and urban development can have adverse impacts on the quality of water entering the Great Barrier Reef, and
 - regulation of activities that exploit marine resources, measures for protection of marine parks, or initiatives to reduce external pressures on the ecosystem can have regional and local social and economic effects, and improve the long term viability of the region
- 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;
- Co-ordinated long-term monitoring and research and the collection and sharing of marine-based biological, physical, social and economic data is fundamental;
- 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
- Initiatives should be delivered through a concerted response across all levels of government with shared funding arrangements of joint Commonwealth-State initiatives agreed on a case-by-case basis.

Departmental	Note	Great Barrier Reef Field Management Account	
		\$ 2022	\$ 2021
Balance brought forward from previous period		30,870,298	31,969,018
Increases			
Payments received from Queensland Government		19,218,069	16,468,164
Government appropriation ¹		19,428,069	16,679,664
Receipts from external parties		2,633	21,989
Curtis Islands Offsets revenue ²		1,720,416	1,947,189
Total increases		40,369,187	35,117,006
Available for payments		71,239,485	67,086,024
Decreases			
Payments made to Queensland Government for Field Management Program		27,718,536	24,023,434
Further payments made to Queensland Government ³		1,895,571	1,327,626
Payments made to employees and suppliers		8,177,755	7,888,914
Capital expenditure		5,245	25,690
Curtis Islands Offset payments made to employees and suppliers ⁴		2,209,514	1,273,872
Douglas Shoal remediation payments made to employees and suppliers ⁴		1,012,093	1,676,190
Total decreases		41,018,714	36,215,726
Total balance carried to the next period		30,220,770	30,870,298
Balance represented by:			
Cash on deposit		(50,075)	5,105
Cash held in the Official Public Account	3.1A	3,307,922	3,432,269
Cash held in the GBRMPA bank account	3.1A	26,962,923	27,432,923

Notes

- Includes \$19.428m from Appropriation Act (No. 1) 2021-22
- Included in note 1.2B: Grants received from Government.
- Additional payments were made to the QLD Government for vessels, patrol staffing, traditional owner advice and maintenance of infrastructure.
- The Curtis Islands Offsets program and the Douglas Shoal remediation project, also utilise the Field Management Special Account.

Accounting Policy

Except for expenditure on fixtures upon land owned by or under the direct control of the Commonwealth or the GBRMPA, payments to the Queensland Department of Environment and Science for the JFMP are fully expensed in the year of payment.

5.3 Regulatory Charging Summary

	2022 \$'000	2021 \$'000
Expenses		
Departmental	2,193	2,658
Total expenses	2,193	2,658
Amounts applied		
Own source revenue	-	4
Total amounts applied	-	4

Cost recovered activities

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

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

Permit charges have been waived throughout the period due to the impact of COVID-19, although regulatory activities in managing existing permits have been incurred.

5.4 Net Cash Appropriation Arrangements

	2022 \$'000	2021 \$'000
Total comprehensive income excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on right-of-use assets, and principal repayments on leased assets	(790)	12,669
Plus: depreciation/amortisation expenses previously funded through revenue	1,972	1,226
Plus: depreciation right-of-use-assets	1,448	1,575
Less: principal payments - leased assets	(1,582)	(1,443)
Total comprehensive income - as per the Statement of Comprehensive Income	1,048	14,027

From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriation for depreciation/amortisation expenses ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

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

People and relationships

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

6.1 Employee Provisions

	2022	2021
	\$'000	\$'000
6.1: Employee Provisions		
Leave	7,797	7,973
Other	41	67
Total employee provisions	7,838	8,040

Accounting Policy

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

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

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

Leave

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

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

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

Superannuation

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

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

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

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

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

6.2: Key Management Personnel Remuneration

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

Board (Great Barrier Reef Marine Park Authority Act 1975)	Period as KMP
Dr Ian Poiner - Chairman - appointed under s10(2)	1/7/21 - 30/6/22
Mr Joshua Thomas - Member - appointed under s10(6)	1/7/21 - 30/6/22
Ms Emma Johnston - Member - appointed under s10(6)	1/7/21 - 30/6/22
Ms Wendy Morris - Member - appointed under s10(6B)	1/7/21 - 30/6/22
Mr Duane Fraser - Member - appointed under s10(2)	1/7/21 - 30/6/22
Ms Robyn Sefton - Member - appointed under s10(2)	1/7/21 - 30/6/22
Mr Mark Cridland - Member - appointed under s10(2-4)	19/8/21 - 30/6/22
Executive Management Group (Public Governance, Performance and Accountability Act 2013)	Period as KMP
Mr Joshua Thomas - Accountable Authority	1/7/21 - 30/6/22
Ms Margaret Johnson - General Manager Strategic Policy and Partnerships	1/7/21 - 30/6/22
Ms Natalie Conner - Chief Operating Officer	1/7/21 - 19/1/22
Mr Richard Quincey - General Manager Reef Protection	1/7/21 - 30/6/22
Mrs Jameelie Fletchett - Chief Operating Officer	2/2/22 - 30/6/22

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

	2022	2021
	\$	\$
Short-term employee benefits	1,357,409	1,355,899
Post-term employee benefits	173,739	180,488
Other long-term employee benefits	40,564	21,253
Total key management personnel remuneration benefits	1,571,712	1,557,640

The total number of key management personnel that are included in the above table is 10 individuals (2021: 11 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 2021-22, no loans were made to key management personnel or key management personnel-related entities (2020-21: Nil).

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

In 2021-22, no other transactions were made to key management personnel or key management personnel-related entities (2020-21: 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 and liabilities for the 2021-22 financial year (2020-21: Nil)

Accounting Policy

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

7.1B Administered - Contingent Assets and Liabilities

Contingent Assets and Liabilities

The GBRMPA has no Contingent assets and Liabilities for the 2021-22 financial year (2020-21: Nil)

7.2 Financial Instruments

	2022 \$'000	2021 \$'000
7.2: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	30,675	31,300
Receivables for goods and services	112	3,533
Other receivables	(54)	(1)
Total financial asset at amortised cost	30,733	34,832
Total financial assets	30,733	34,832
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade Creditors	2,238	5,805
Other	667	634
Total financial liabilities measured at amortised cost	2,905	6,439
Total financial liabilities	2,905	6,439

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

Accounting Policy

Financial Assets

In accordance with AASB 9 Financial Instruments, the GBRMPA classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPi) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

7.3 Administered - Financial Instruments

	2022	2021
	\$'000	\$'000
7.3: Categories of Financial Instruments		
Receivables - CDPP Court ordered fines	565	622
Total financial assets at amortised cost	565	622
Total financial assets	565	622

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

7.4 Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2022 \$'000	2021 \$'000
Non-financial assets		
Buildings - Level 3	11,827	11,514
Commonwealth islands	5	-
Leasehold improvements - Level 3	56	53
Plant and equipment - Level 2	1,499	1,599
Plant and equipment - Level 3	57	129
Computer software - Level 3	994	1,665
Total non-financial assets	14,438	14,960
Total fair value measurements of assets in the Statement of Financial Position	14,438	14,960
Liabilities not measured at fair value in the statement of financial position		
Payables	4,400	7,823
Interest bearing liabilities	1,890	3,383
Provisions	33,009	34,431
Total liabilities	39,299	45,637

1. The following valuation techniques were used:

Cost approach: based on the amount required to replace the service potential of an asset

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

The GBRMPA procured valuation services from Jones Lang LaSalle Incorporated (JLL) and relied on valuation models provided by JLL. A comprehensive assessment of fair value was undertaken across all major offices in 2021. JLL re-tests the valuation model every 12 months and has provided written assurance to the GBRMPA that the model developed is compliant with AASB 13. This assurance is then reviewed and subjected to an acceptance process by management prior to finalisation. As per note 3.2A, there were no transfers between classes or levels of the fair value hierarchy. For the GBRMPA's policy on revaluations see the Accounting Policy section in note 3.2.

Accounting Policy

The GBRMPA deems transfers between levels of the fair value hierarchy to have occurred at 30 June 2022.

7.5 Administered - Fair Value Measurements

	Fair value measurements at the end of the reporting period	
	2022 \$'000	2021 \$'000
Non-financial assets		
Commonwealth Islands - Level 3	6,988	3,000
Buildings - Level 2	844	843
Total non-financial assets	7,832	3,843
Total fair value measurements of assets in the statement of financial position	7,832	3,843
Liabilities not measured at fair value in the statement of financial position		
Payables	565	622
Total liabilities	565	622

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. An assessment of fair value was undertaken remotely in 2021, with site visitation to follow later in the calendar year. 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 4.2A, there were no transfers between classes or levels of the fair value hierarchy.

Other Information

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

8.1 Current / Non-Current Classification of Assets and Liabilities

	2022 \$'000	2021 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	30,675	27,774
Trade and other receivables	56,384	58,317
Prepayments	226	507
Total no more than 12 months	87,285	86,598
More than 12 months		
Buildings	11,827	11,514
Commonwealth islands	5	-
Leasehold improvements	56	53
Plant and equipment	1,556	1,729
Intangibles	994	1,665
Work in progress	9,489	4,928
Total more than 12 months	23,927	19,889
Total assets	111,212	106,487
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	2,238	5,805
Other payables	667	634
Permit bonds	1,495	1,384
Leases	1,466	1,585
Employee provisions	7,100	7,130
Provision for Douglas Shoal remediation	13,065	8,394
Total no more than 12 months	26,031	24,932
More than 12 months		
Leases	424	1,798
Employee provisions	738	910
Provision for Douglas Shoal remediation	12,106	17,997
Total liabilities	13,268	20,705

Administered

8.1B A Current / Non-Current Classification of Assets and Liabilities

	2022 \$'000	2021 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Trade and other receivables	565	622
Total no more than 12 months	565	622
More than 12 months		
Commonwealth Islands	7,832	3,843
Total more than 12 months	7,832	3,843
Total assets	8,397	4,465
Liabilities expected to be settled in:		
No more than 12 months		
Other payables	565	622
Total no more than 12 months	565	622
Total liabilities	565	622



PART 6

Appendices



Appendix A: Agency resource statement and resources for outcomes

Table 16 shows the resource statement for 2021–22 for the Great Barrier Reef Marine Park Authority. The Reef Authority's expenses and resources for Outcome 1 are listed in Table 17.

Table 16: Authority resource statement

RESOURCES	ACTUAL AVAILABLE APPROPRIATION FOR 2021–22 \$'000 (A)	PAYMENTS MADE 2021–22 \$'000 (B)	BALANCE REMAINING 2021–22 \$'000 (A) – (B)
Ordinary annual services¹			
Departmental appropriation ²	113,947	73,726	40,221
Total ordinary annual services (A)	113,947	73,726	40,221
Other services³			
Departmental non-operating			
Equity injections	16,533	339	16,194
Total other services (B)	16,533	339	16,194
Total available annual appropriations and payments	130,480	74,065	56,415
Special accounts⁴			
Opening balance	30,870	4,488	26,382
Appropriation receipts ⁵	19,428	19,428	-
Non-appropriation receipts to special accounts	20,941	17,102	3,839
Total special account (D)	71,239	41,018	30,221
Total resourcing and payments			
A+B+C+D	201,719	115,083	86,636
Less appropriations drawn from annual or special appropriations above and credited to special accounts	19,428	19,428	-
Total net resourcing and payments for GBRMPA	182,291	95,655	86,636

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

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

³ Appropriation Bill (No.2) 2019-20

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

⁵ Appropriation receipts from the Reef Authority annual and special appropriations for 2020-21 included above.

Table 17: Expenses and resources for outcome 1

Outcome 1: (The long term protection, ecologically sustainable use, understanding and enjoyment of the Great Barrier Reef for all Australians and the international community, through the care and development of the Marine Park)	BUDGET ¹	ACTUAL EXPENSES	VARIATION
	2021–22	2021–22	2021–22
	\$'000 (A)	\$'000 (B)	\$'000 (A) – (B)
Program 1.1: (Great Barrier Reef Marine Park Authority)			
Departmental expenses			
Departmental appropriation ²	44,453	42,248	2,205
Special appropriations	40,454	41,018	-564
Special accounts	33,044	36,215	-3,171
Expenses not requiring appropriation in the budget year	2,420	3,438	-1,018
Total for Program 1.1	87,327	86,704	623
Total expenses for Outcome 1	87,327	86,704	623
	BUDGET	ACTUAL	
	2021–22	2021–22	
Average staffing level (number)	240	241	

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

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

Appendix B: Staffing overview

The following tables provide an overview of full-time and part-time and ongoing and non-ongoing employees at all substantive classification levels as at 30 June 2022 and 30 June 2021 (Tables 18-21)

Table 18: Ongoing employee overview, 30 June 2022

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

Table 19: Non-ongoing employee overview, 30 June 2022

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

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

As at 30 June 2022, the total employee headcount was 257 compared to 246 in 2020–21, and 226 in 2019–20. The Reef Authority's main offices are in Townsville where on 30 June 2022, the headcount was 224 employees. In addition, 15 employees based in Cairns, three in Mackay, two in Yeppoon, two in Brisbane, four in Gladstone, one in Airlie Beach and six in Canberra.

Table 20: Ongoing employee overview (headcount), 30 June 2021

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

Table 21: Non-ongoing employee overview (headcount), 30 June 2021

Classification	Female		Male		Total
	Full-time	Part-time	Full-time	Part-time	
APS1	0	0	0	0	0
APS2	0	1	0	0	1
APS3	2	0	1	0	3
APS4	2	1	0	0	3
APS5	3	2	1	0	6
APS6	6	1	3	3	13
EL1	2	1	1	0	4
EL2	1	0	0	0	1
SES1	0	0	0	0	0
SES2	0	0	0	1	1
CEO	0	0	1	0	1
Total	16	6	7	4	33

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

Workplace diversity figures for 2021–22 have been represented in Part 4. Table 22 provides a comparison to the workplace diversity in 2020–21.

Table 22: Workplace diversity figures, 30 June 2021

Classification	Total	Women		A&TSI		NESB		NESB1		NESB2		PWD	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
APS1	1	0	0	0	0	0	0	0	0	0	0	0	0
APS2	6	5	83	0	0	0	0	0	0	0	0	0	0
APS3	15	12	80	1	7	0	0	1	7	0	0	0	0
APS4	24	21	88	2	8	2	8	3	13	3	13	0	0
APS5	41	29	71	1	2	2	5	2	5	2	5	0	0
APS6	88	51	58	4	5	7	8	6	7	11	13	1	1
EL1	52	33	63	4	8	4	8	7	13	5	10	2	4
EL2	15	8	53	0	0	3	20	2	13	1	7	0	0
SES1	2	2	100	0	0	0	0	0	0	0	0	0	0
SES2	1	0	0	0	0	0	0	0	0	0	0	0	0
CEO	1	0	0	0	0	0	0	0	0	0	0	0	0
Total	246	161	64	12	5	18	7	21	9	22	9	3	1

APS = Australian Public Service; A&TSI = Aboriginal and Torres Strait Islander; CEO = Chief Executive Officer; EL = Executive Level; NESB = Non-English speaking background; NESB1 = Non-English speaking background, second generation (mother); NESB2 = Non-English speaking background, second generation (father); No. = number; PWD = People with a disability; SES = Senior Executive Service

Table 23: Salary ranges by classification level 2021–22

Classification	2021–22		2020–21	
	Minimum salary (\$)	Maximum salary (\$)	Minimum salary (\$)	Maximum salary (\$)
CEO	319,750	368,949	319,750	319,750
SES2	0	0	338,803	338,803
SES1	156,684	225,537	151,193	217,632
EL2	123,577	155,112	119,246	140,916
EL1	105,516	134,243	101,818	111,595
APS6	84,399	97,606	81,441	92,663
APS5	76,511	83,957	73,829	81,015
APS4	68,875	75,945	66,461	73,283
APS3	62,080	68,037	59,904	65,652
APS2	54,839	61,642	52,916	59,482
APS1	47,439	54,620	42,350	52,706

Appendix C: Advertising and marketing

During 2021–22, the Reef Authority conducted numerous advertising campaigns. Further information on those advertising campaigns is available at <https://www.gbrmpa.gov.au/> and in the reports on Australian Government advertising prepared by the Department of Finance. These reports are available on the Department of Finance's website.

The details of the costs of media advertising and organisations used in 2021–22 compared to 2020–21 are outlined in Table 24.

Table 24: Expenditure for advertising and marketing campaigns in 2021–22 and 2020–21

Advertising campaign and media organisations	Amount 2021–22	Amount 2020–21
Zoning education (compliance campaigns)	\$294,190.74	\$185,798.75
Virtual Future Leaders - event	\$502.54	\$23,147.45
Recruitment	\$23,950.34	\$20,671.31
National Science Week event, Facebook	Nil	\$105.00
Local Marine Advisory Committee	Nil	\$10,999.95
Education campaign – Safe Whale Watching Practices and Distances	\$13,952.11	Nil
Reef HQ Aquarium marketing, Universal McCann	\$1,026.52	\$23,146.97
Reef HQ Aquarium Turtle Hospital marketing, Townsville and Magnetic Island Guide	Nil	\$80
Reef HQ Aquarium marketing, Facebook	Nil	\$348.15
Reef HQ Aquarium marketing, Tripping Magazine	Nil	\$700
APS1	47,439	54,620

Appendix D: Freedom of information (FOI)

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

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

FOI requests should be sent to:

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

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

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

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

The authorised decision-makers for requests made under the FOI Act for the agency are the Chief Executive Officer, general managers, director of legal services and senior legal officers.

Documents released under the FOI Act are listed on the agency's disclosure log, located at www.gbrmpa.gov.au/home/freedom-of-information-requests/foi. This does not include those documents excepted under section 11C of the FOI Act.

Freedom of information operations

During the 2021–22 financial year, the agency received five requests for access to documents under the FOI Act and one request was carried over from the previous financial year. Of those received in 2021–22, two applications were granted full access, two applications were withdrawn by the applicants and one continues to be processed within the statutory timeframe.

Appendix E: Ecologically sustainable development and environmental performance

Section 516A of the EPBC Act requires Australian Government organisations to report on their environmental performance and how they accord with, and advance, the principles of ecologically sustainable development. It also promotes the integration of environmental, economic and social considerations.

The following is a summary of the Reef Authority's 2021–22 activities per section 516A of the EPBC Act.

How we accord with the principles of ecologically sustainable development

The following activities of the Reef Authority accord with the principles of ecologically sustainable development (section 516A(6)(a)):

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

The Reef Authority made major progress towards implementing the Reef 2050 Integrated Monitoring and Reporting Program — one of the Reef Authority's most significant actions under the *Reef 2050 Long-term Sustainability Plan*. The Reef Knowledge System (online portal for the Reef 2050 Integrated Monitoring and Reporting Program)

provides an interactive service to help people access and view Reef data, understand threats and support management decisions. Over time, it will be developed to enable timely responses by Reef managers and partners to emerging issues and risks. It will also provide a reporting platform to deliver a comprehensive understanding of how the Reef 2050 Plan is progressing against its objectives.

Contributing to the conservation of biodiversity

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

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

Protecting the World Heritage values of the Reef

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

- regulation, including consideration of proposed actions in, or adjacent to, the Reef and Wet Tropics World Heritage Area
- communication, education and engagement, including active promotion of the World Heritage values of the Reef
- working in partnership with stakeholder groups, including:

- local governments, schools and fishers on the Reef Guardian Programs
- Traditional Owners, by developing sustainable traditional use practices for marine resources
- advisory groups, which assist in the management of Marine Park issues
- maintaining an accreditation program focused on high standard tourism operations
- working in partnership with Reef businesses and industry on programs that promote environmental, economic and social benefits, such as:
 - the Eye on the Reef Sightings Network, a reef monitoring and assessment program that enables anyone who visits the Reef to contribute to its long-term protection by collecting valuable information about reef health, marine animals and incidents
 - training tourism industry staff to monitor and record the health of the Reef at high value tourism sites.

How the outcomes specified in a relevant Appropriations Act contribute to ecologically sustainable development (section 516A(6)(b))

The specified outcome for the Reef Authority is:

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

This outcome is explicit in providing for the ecologically sustainable use of the Marine Park and is achieved through the delivery of three objectives:

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

A comprehensive assessment of work undertaken under these three objectives in 2021–22 is in Part 3 of this annual report.

Effect of the organisation's activities on 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 2021–22, 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.

Measures being taken by the organisation to minimise the impact of its activities on the environment (section 516A(6)(d))

In addition to positive impacts on the Reef, the Reef Authority's programs and activities result in direct benefits for greenhouse gas emissions, waste, water use and other environmental issues.

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

- Strategy, governance and reporting
- Clean energy and clean air
- Waste and water use
- Wellness and rehabilitation.

The strategy also sets a new standard for the Reef Authority to account for, and manage, greenhouse gas emissions from our services and meet the Australian Government's commitment to net zero emissions for the public service by 2030. In 2021–22, the Reef Authority reduced greenhouse gas emissions through sustainability strategy initiatives, including:

- transitioning to 100 per cent GreenPower (renewable energy purchased from the electricity provider) for all properties solely owned or leased by the Reef Authority
- implementing phase 1 of our transition to a fully electric road vehicle fleet, with the order of three new electric vehicles to replace three combustion engine vehicles

- engaging with partners to reduce corporate waste:
 - sending ReefHQ waste algae to be processed into a saleable fertiliser product (with voltage regulator module)
 - assessing the feasibility of transforming corporate uniforms and e-waste (with UNSW SmartFactorie)
 - reducing single use coffee cups (with Townsville City Council and Green Caffeen)
 - adopting the principles and actions of the Sustainable Procurement Guide (with the Department of Agriculture, Water and the Environment C-SPARK team)
 - adopting the Terra Cycle take-back scheme to reduce waste to landfill
 - collecting soft plastics, cans and other hard plastics and transporting them to collection points (an initiative of the Reef Authority staff's Green Office Committee)
 - transitioning to more sustainable technologies, such as biodegradable phone cases, best-practice environmental performance computer hardware and sustainable end-of-life options for digital equipment.

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

- transitioning new vehicle leases to eVehicles where it aligns to working arrangements and support infrastructure (charging stations)
- working with the Australian Government property service provider (Evolve FM) to transition all sites to green energy supply where possible under existing lease arrangements
- engaging a Green Star building consultant to guide the Reef HQ Transformation Project through an accreditation process to meet Green Star certification.

We have adopted an even stronger commitment to continuously improving our own environmental performance, through initiatives driven and coordinated by the Sustainability Office. The Green Office Committee, with staff representation from across the Reef Authority, has worked alongside the Sustainability Office to provide advice from internal stakeholders and contribute to initiatives.

Mechanisms for reviewing and increasing the effectiveness of these measures (section 516A(6)(e))

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

Next financial year, the Reef Authority will start tracking the volume of hydrocarbon (fuel) we use, the amount of energy used at each of our sites, the level of renewable energy being used, and the volume of waste being generated and directed to landfill.

Appendix F: Queensland Government financials

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

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

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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

GREAT BARRIER REEF MARINE PARK AUTHORITY

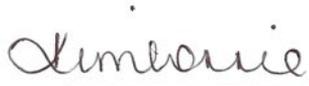
STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2022 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



Joshua Thomas
Accountable Authority
2 September 2022



Kim Corrie
Chief Financial Officer
2 September 2022

Statement of Comprehensive Income
for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	27,486	25,689	28,810
Suppliers	1.1B	27,860	32,097	27,067
Douglas Shoal remediation	3.5A	-	277	487
Grants		201	-	-
Depreciation and amortisation	3.2	3,420	2,801	3,294
Finance costs	1.1C	13	129	33
Write-down and impairment of other assets	3.2	5	2,818	-
Cost of goods sold		-	30	-
Payments to Queensland Government for Field Management Program	5.2	27,719	24,024	27,636
Total Expenses		86,704	87,865	87,327
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	35	620	146
Fees and fines	1.2B	-	4	-
Receipts from Queensland Government for Field Management Program	5.2	19,218	16,468	19,227
Grants	1.2C	9,391	8,884	7,878
Other revenue	1.2D	86	274	54
Total own-source revenue		28,730	26,250	27,305
Gains				
Douglas Shoal remediation	3.5A	208	-	-
Total gains		208	-	-
Total own-source income		28,938	26,250	27,305
Net cost of services		(57,766)	(61,615)	(60,022)
Revenue from Government	1.2E	58,814	75,642	57,656
Total Revenue from Government		58,814	75,642	57,656
Surplus		1,048	14,027	(2,366)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		2,442	(894)	-
Total comprehensive income		3,490	13,133	(2,366)

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

Budget Variances Commentary	Affected line items and statement
Statement of Comprehensive Income	
Comprehensive income	
Grants	
Additional grant funding was received for the Green Turtle Research Program, Strengthening Sea Country Relationships and Crown of Thorns Starfish Control after the budget was finalised during the period.	Grants
Revenue from Government	
Funding for new measures were received as part of the portfolio additional estimates totalling \$1.158m.	Revenue from Government
Gains	
This is a result of the Douglas Shoal remediation discounted cash flow generating a gain of \$0.208 against a budgeted expense of \$0.487m. With the wage price index significantly higher than previous years (an increase of 1.17% compared to 2020-21), the discount applied created a gain at year end.	Douglas Shoal remediation
Other comprehensive income	
Revaluation conducted by Jones Lang LaSalle Incorporation (JLL) resulted in an uplift in asset values \$2.442m. This is primarily a result of the increase in prices of equivalent replacement assets.	Changes in asset revaluation reserve

Statement of Financial Position
as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	30,675	31,300	30,623
Trade and other receivables	3.1B	56,384	54,793	38,832
Total financial assets		87,059	86,093	69,455
Non-financial assets¹				
Buildings	3.2	11,828	11,514	30,985
Commonwealth islands	3.2	5	-	-
Leasehold improvements	3.2	56	53	-
Plant and equipment	3.2	1,556	1,728	3,199
Computer software	3.2	994	1,665	2,420
Capital works in progress (WIP)	3.2	9,489	4,930	-
Reef HQ shop inventories		-	-	29
Prepayments		226	506	407
Total non-financial assets		24,154	20,396	37,040
Total assets		111,213	106,489	106,495
LIABILITIES				
Payables				
Suppliers		2,238	5,805	2,912
Other payables	3.3A	667	634	1,358
Permit bonds	3.3B	1,495	1,384	427
Total payables		4,400	7,823	4,697
Interest bearing liabilities				
Leases	3.4	1,890	3,383	2,002
Total interest bearing liabilities		1,890	3,383	2,002
Provisions				
Employee provisions	6.1	7,838	8,040	7,859
Provision for Douglas Shoal remediation	3.5A	25,171	26,391	26,551
Total provisions		33,009	34,431	34,410
Total liabilities		39,299	45,637	41,109
Net assets		71,914	60,852	65,386
EQUITY				
Contributed equity		40,735	33,163	52,103
Reserves		4,705	2,263	2,497
Accumulated surplus		26,474	25,426	10,786
Total equity		71,914	60,852	65,386

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

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

Budget Variances Commentary	Affected line items and statement
Statement of Financial Position	
Assets	
Trade and other receivables is \$17.552m (45%) more than was originally budgeted primarily due to an increase in unspent appropriations, as detailed at Note 5.1 (Appropriations).	Financial Assets - Trade and other receivables
Building assets is \$19.085m (62%) less than was originally budgeted. This is due to delays in finalising contracts associated with the ReefHQ upgrade project. This underspend was partly offset by the revaluation increment on buildings as detailed at Note 3.2 (Non-financial Assets). Variance is also attributed to the corresponding increase in the work in progress balance. See work in progress balance commentary below.	Non-Financial Assets - Buildings
The carrying amount of WIP was \$9.489m (100%) more than was originally budgeted due to the refurbishment of assets associated with the ReefHQ upgrade project, as detailed at Note 3.2 (Non-financial Assets). This WIP will be held until these assets are brought into service. The original budget identified these assets as buildings to be capitalised by the end of the financial year.	Non-Financial Assets - Works in progress (WIP)
Equity	
Equity reserves are \$2.208m (88%) more than was originally budgeted as a result of the comprehensive, independent revaluation of the non-financial assets, which resulted in an overall increase to their fair value in 2021-22. This is further detailed at Note 3.2 (Non-financial Assets).	Equity - Reserves
Accumulated surplus is \$15.688m (145%) more than originally budgeted. Factors contributing to this are outlined by the budget variances commentary, within the Statement of Comprehensive Income.	Equity - Accumulated surplus

Statement of Changes in Equity
for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		33,163	23,809	46,989
Adjustment for errors		-	(250)	-
Adjusted opening balance		33,163	23,559	46,989
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations	5.1A	4,359	8,853	4,359
Departmental capital budget	5.1A	7,923	751	755
Repealed appropriations		(4,710)	-	-
Total transactions with owners		7,572	9,604	5,114
Closing balance as at 30 June		40,735	33,163	52,103
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		25,426	11,809	13,152
Adjustment for errors		-	(410)	-
Adjusted opening balance		25,426	11,399	13,152
Comprehensive income				
Surplus for the period		1,048	14,027	(2,366)
Total comprehensive income		1,048	14,027	(2,366)
Closing balance as at 30 June		26,474	25,426	10,786
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		2,263	2,497	2,497
Adjustment for errors ¹		-	660	-
Adjusted opening balance		2,263	3,157	2,497
Comprehensive income				
Other comprehensive income	3.2	2,442	(894)	-
Total comprehensive income		2,442	(894)	-
Closing balance as at 30 June		4,705	2,263	2,497
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		60,852	38,115	62,638
Adjusted opening balance		60,852	38,115	62,638
Comprehensive income				
Surplus for the period		1,048	14,027	(2,366)
Other comprehensive income	3.2	2,442	(894)	-
Total comprehensive income		3,490	13,133	(2,366)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations	5.1A	4,359	8,853	4,359
Departmental capital budget	5.1A	7,923	751	755
Repealed appropriations		(4,710)	-	-
Total transactions with owners		7,572	9,604	5,114
Closing balance as at 30 June		71,914	60,852	65,386

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 and statement
Statement of Changes in Equity	
Contributed equity	
Appropriation repealed due to the timing of expenditure with funds being moved to future years. Additional capital funds received during Portfolio Additional Estimates.	Contributed equity
Retained earnings	
There was an overall increase in the surplus for the period due to reduced revenue, offset by a greater underspend in expenses.	Surplus for the period
Asset revaluation reserve	
As outlined by the budget variances commentary, within the Statement of Comprehensive Income, a desktop revaluation has led to an increase in the asset revaluation reserve in 2021-22.	Other comprehensive income

Cash Flow Statement
for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		53,471	52,438	57,935
Receipts from Government and industry partners		9,391	8,884	7,878
Sale of goods and rendering of services		3,456	603	146
GST received		692	966	-
Receipts from Queensland Government for Field Management Program		19,218	16,468	19,227
Other		368	274	-
Total cash received		86,596	79,633	85,186
Cash used				
Employees		27,761	25,425	28,810
Suppliers		29,461	28,281	28,739
GST paid		3,304	3,141	-
Interest payments on lease liabilities		13	129	33
Payments to Queensland Government for Field Management Program		27,719	26,359	27,915
Total cash used		88,258	83,335	85,497
Net cash from/(used by) operating activities		(1,662)	(3,702)	(311)
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment	3.2	4,954	5,508	5,114
Total cash used		4,954	5,508	5,114
Net cash used by investing activities		(4,954)	(5,508)	(5,114)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		7,572	9,604	5,114
Total cash received		7,572	9,604	5,114
Cash used				
Principal payments of lease liabilities		1,581	1,443	1,415
Total cash used		1,581	1,443	1,415
Net Cash from Financing activities		5,991	8,161	3,699
Net (decrease) in cash held				
Cash and cash equivalents at the beginning of the reporting period		31,300	32,349	32,349
Cash and cash equivalents at the end of the reporting period	3.1A	30,675	31,300	30,623

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

Budget Variances Commentary	Affected line items and statement
Cash Flow Statement	
Operating activities - Cash Received	
Additional grant funding was received for the Green Turtle Research Program, Strengthening Sea Country Relationship and Crown of Thorns Starfish Control Program.	Receipts from Government and industry partners
Special Appropriations of \$2.6m transferred from Sundry Debtors to Equity as the funds have not been drawn down.	Cash received from sale of goods and rendering of services
A reduction in the Administered SPER Account was recorded with \$113K received during the period. SPER continues to act upon requests to collect funds where due.	
Other debtors reduced with milestone payments raised in 2020-21, received in 2021-22 from Reef Trust for Future Coral Bleaching Health Assessment and Green Turtle Project.	
Operating activities - Cash Used	
The GST paid had not been included in the original budget	GST paid
Financing activities - Cash Received	
Total cash received for contributed equity was higher as additional equity injections were received in the Portfolio Additional Estimates Statements.	Equity

Administered Schedule of Comprehensive Income <i>for the period ended 30 June 2022</i>				
	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Depreciation and amortisation		14	-	-
Total expenses		14	-	-
Income				
Revenue				
Non-taxation revenue				
Infringement notices	2.1A	113	106	80
Rent from island properties	2.1B	-	-	375
Total non-taxation revenue		113	106	455
Total revenue		113	106	455
Total income		113	106	455
Net contribution by services		99	106	455
Surplus		99	106	455
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	4.2	4,003	847	-
Total other comprehensive income		4,003	847	-
Total comprehensive income		4,102	953	455
The above schedule should be read in conjunction with the accompanying notes.				
Budget Variances Commentary				
Statement of Comprehensive Income		Affected line items and statement		
Revenue				
As a result of greater than anticipated compliance activity in the period, the Authority received \$0.033m (41.2%) more than originally budgeted in infringement notices revenue.		Infringement notices		
Due to the Australian Government waiver of lease payments, as detailed at Note 2.1 (Administered - Income), the Authority received no rental income from island properties.		Rent from island properties		
Other comprehensive income				
Island properties were revalued during the period, as detailed at Note 4.2 (Administered - Non-financial Assets), the asset valuation reserve increased by \$4.003m (100%) more than originally budgeted.		Changes in asset valuation reserve		

Administered Schedule of Assets and Liabilities
as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Receivables - Environmental management charge	4.1	-	-	179
Receivables - CDPP Court ordered fines	4.1	565	622	662
Total financial assets		565	622	841
Non-financial assets				
Island properties	4.2	7,832	3,843	2,996
Total non-financial assets		7,832	3,843	2,996
Total assets administered on behalf of Government		8,397	4,465	3,837
LIABILITIES				
Payables				
Environmental management charge payable to Commonwealth	4.3	-	-	179
CDPP court ordered fines payable to Commonwealth	4.3	565	622	662
Total payables		565	622	841
Total liabilities administered on behalf of Government		565	622	841
Net assets		7,832	3,843	2,996

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

Budget Variances Commentary	Affected line items and statement
<p>Statement of Financial Position</p> <p>Assets</p> <p>Accrued receivables associated with the Environmental Management Charge (EMC) were \$0.179m (100%) less than was originally budgeted due to these charges being waived until 1 July 2023.</p> <p>Debt recovery on infringement notices has improved compared to prior year and budget.</p> <p>As per the budget variance commentary, within the Administered Statement of Comprehensive Income, the valuation of island properties increased by \$4.003m (100%) more than was originally budgeted.</p> <p>Liabilities</p> <p>Accrued payables associated with the Environmental Management Charge (EMC) were \$0.179m (100%) less than originally budgeted due to the final collection of EMC in 2019-20 being transferred to the Official Public Account (OPA) in 2020-21. These charges have been waived until 1 July 2023.</p> <p>Infringement notices continue to decline at period end with an optimistic outlook in future years.</p>	<p>Receivables</p> <p>Island properties</p> <p>Payables</p>

Administered Reconciliation Schedule for the period ended 30 June 2022		
	2022 \$'000	2021 \$'000
Opening assets less liabilities as at 1 July	3,843	2,996
Net contribution by services		
Income	113	106
Expenses	(14)	-
Transfers (to) the Australian Government:		
Appropriation transfers to Official Public Account (OPA)		
Transfers to OPA	(113)	(106)
Other comprehensive income		
Administered revaluations taken to reserves	4,003	847
Closing assets less liabilities as at 30 June	7,832	3,843

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 2022			
	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash received			
Rent from island properties	-	-	375
Infringement notices	170	106	80
Total cash received	170	106	455
Net cash from operating activities	170	106	455
Cash to Official Public Account			
Other	170	106	455
	170	106	455
Cash and cash equivalents at the beginning of the reporting period	-	-	-
Cash and cash equivalents at the end of the reporting period	-	-	-

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

Budget Variances Commentary	
Administered Cash Flow Statement	Affected line items and statement
Operating activities	
Cash received and Cash to Official Public Account	
Due to the Australian Government waiver of lease payments, detailed at Note 2.1 (Administered - Income), the Authority received \$0.375m less in rent from island properties than was originally budget.	Rent from island properties
The Authority received cash from the collection of infringement notices that was \$0.090m more than originally budgeted due to a greater number of notices issued and a greater than budgeted collection of cash from prior year infringement notices. This cash was transferred to the Official Public Account.	Infringement notices



Department of
Environment and Science

30 August 2022

Mr B Worrall
Auditor-General of Queensland
Queensland Audit Office
PO Box 15396
CITY EAST QLD 4002

Dear Mr Worrall

REPRESENTATIONS BY MANAGEMENT OF THE DEPARTMENT OF ENVIRONMENT AND SCIENCE FOR THE GREAT BARRIER REEF JOINT FIELD MANAGEMENT PROGRAM FOR THE PERIOD ENDED 30 JUNE 2022 AND EVENTS SUBSEQUENT TO THAT DATE [up to and including the date of this letter]

This representation letter is provided in connection with your audit of the Financial Report for the Great Barrier Reef Joint Field Management Program detailing funding provided for the period ending 30 June 2022, for the purpose of you expressing an audit opinion as to whether the statements of income and expenses and assets and liabilities are fair and true.

We acknowledge our responsibility for ensuring that the financial report is in accordance with the prescribed requirements of the Commonwealth of Australia and confirm that the financial report has been approved by management and is free of material misstatements including omissions.

We confirm that, to the best of my knowledge and belief, the statements made in appendix A to this letter are factually correct. These statements are made based on information available to me having made such enquiries as we considered necessary to appropriately inform myself on these matters.

We understand that your audit was conducted in accordance with the Auditor-General of Queensland Auditing Standards which incorporate the Australian Auditing Standards, designed primarily for the purpose of expressing an opinion on the financial report for the Great Barrier Reef Joint Field Management Program taken as a whole, in accordance with the requirements of the *Auditor-General Act 2009*; and limited to tests of the financial records and other auditing procedures you considered necessary for that purpose.

For and on behalf of the Department of Environment and Science.

Yours sincerely

A handwritten signature in black ink, appearing to read "Brad Lang".

Brad Lang
Chief Financial Officer
Department of Environment and Science
Science

Neil Cambourn
QPWS and Partnerships
Department of Environment and
Science

GPO Box 2454 Brisbane
Queensland 4001 Australia
Website www.des.qld.gov.au
ABN 46 640 294 485

Appendix A – Management representations

Financial Report and Financial Records

1. The significant accounting policies adopted in the preparation of the financial report are appropriately described in the financial report.
2. All transactions have been recorded in the accounting records and reflected in the financial report.

Fraud

3. We acknowledge that we are responsible for the design, implementation and maintenance of internal controls to prevent and detect fraud.
4. We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
5. We have no knowledge of any fraud or suspected fraud involving management or other employees who have a significant role in the entity's internal controls over financial reporting. In addition, we have no knowledge of any fraud or suspected fraud involving other employees in which the fraud could have a material effect on the financial report.

Information Provided and Completeness of Information and Transactions

6. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters
 - Additional information that you have requested from us for the purpose of the audit and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
7. All material transactions have been recorded in the accounting records and are reflected in the financial report.

Subsequent Events

8. All events that occurred subsequent to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed, including the financial and non-financial impacts of COVID-19. We are not aware of anything else that has occurred after the end of the financial year that would cause the financial report to be misleading.

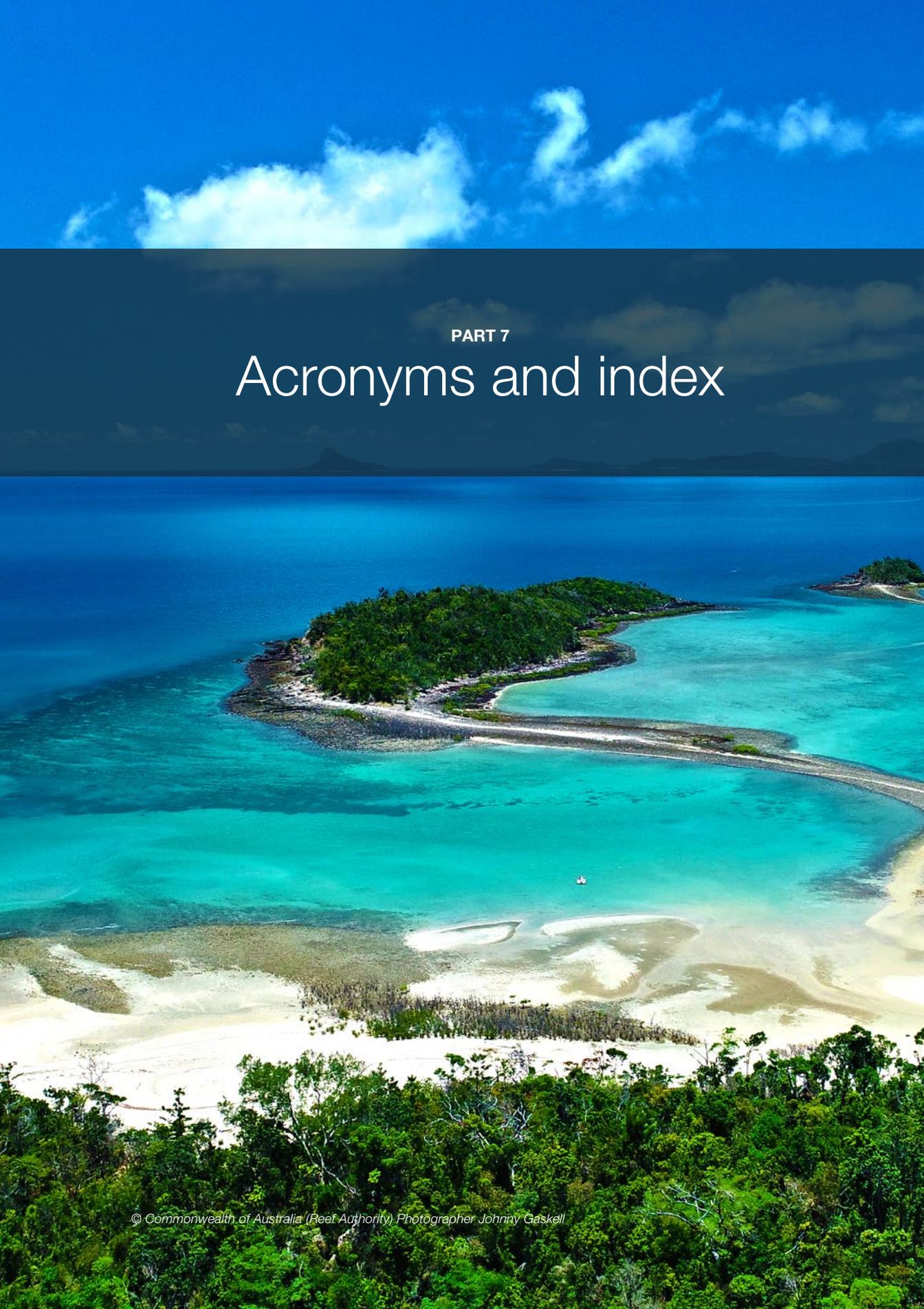
Environmental issues

9. We have considered whether environmental matters could have a material impact on the financial report and conclude that:

- (a) We are not aware of any material liabilities or contingencies arising from environmental matters, including those resulting from illegal acts;
- (b) We are not aware of environmental matters that may result in a material impairment of assets; or
- (c) if aware of such matters referred to in parts (a) and (b) above, we have disclosed to you all facts relating to those matters.

Cyber Security risk

- 10. We acknowledge our responsibility to identify the risks that Department of Environment and Science is exposed to from cyber security attacks. We confirm that we have established, maintained and operated appropriate controls to respond to those risks.
- 11. Where there has been a significant data breach or financial loss from a cyber attack, we have:
 - (a) disclosed to you all information in relation to the breach
 - (b) considered all incidents to the date of the financial report and for which Australian Accounting Standards require adjustment or disclosure have been adjusted or disclosed.

An aerial photograph of a tropical island. The island is covered in dense green vegetation and is surrounded by clear, turquoise water. A narrow, sandy isthmus connects the island to the foreground. The sky is a deep blue with scattered white clouds. The overall scene is bright and vibrant, showcasing a beautiful coastal environment.

PART 7

Acronyms and index

Acronyms

AIMS	Australian Institute of Marine Science
APS	Australian Public Service
A&TSI	Aboriginal and Torres Strait Islander
CEO	Chief Executive Officer
COTS	Crown-of-thorns starfish
CSIRO	Commonwealth Scientific and Industrial Research Organisation
C-SPARC	Commonwealth Sustainable Procurement Advocacy and Resource Centre
EL	Executive level
EMC	Environmental management charge
EPBC Act	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
FINFO	Further information
FOI	Freedom of information
GBRMPA	Great Barrier Reef Marine Park Authority
GMYPBC	Gunggandji-Mandingalbay Yidinji Peoples Prescribed Body Corporate Aboriginal Corporation
GPS	Global Positioning System
GST	Goods and services tax
ICRI	International Coral Reef Initiative
IUCN	International Union for Conservation of Nature
LMAC	Local Marine Advisory Committee
MARRS	Mars Assisted Reef Restoration System
MNA	Mooring notification approval
MP	Member of Parliament
NESB	Non-English speaking background
PhD	Doctor of Philosophy
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule
PWD	People with a disability
QPWS	Queensland Parks and Wildlife Service
RAP	Reconciliation Action Plan
RIMReP	Reef 2050 Integrated Monitoring and Reporting Program
RJFMP	Reef Joint Field Management Program
SES	Senior Executive Service
SOLAS	Safety of Life at Sea
TM	Trademark
TUMRA	Traditional Use of Marine Resources Agreement
UN	United Nations
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNSW	University of New South Wales
WHS	Workplace Health and Safety

List of requirements

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

PGPA Rule Reference	Part of Report	Description	Requirement
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)	131	Alphabetical index (print only)	Mandatory
17AJ(c)	130	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	131	List of requirements	Mandatory
17AJ(e)	ii	Details of contact officer	Mandatory
17AJ(f)	ii	Entity's website address	Mandatory
17AJ(g)	ii	Electronic address of report	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	3-6	A review by the accountable authority of the entity	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	8	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	12	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	21,25,41,49	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	8,14	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	9	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	9	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	9	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory
17AD(c)	Report on the Performance of the entity		
	Annual performance Statements		

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(c)(i); 16F	14-50	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	10-11	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
	69-104	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	106	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	61	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)	52	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non compliance with Finance law and action taken to remedy non compliance	If applicable, Mandatory
	Audit Committee		
17AG(2A)(a)	58	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	58-59	The name of each member of the entity's audit committee	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2A)(c)	58-59	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	59-60	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG(2A)(e)	60	The remuneration of each member of the entity's audit committee	Mandatory
<i>External Scrutiny</i>			
17AG(3)	62	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)	62-63	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory
17AG(4)(aa)	63,108	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)	63,108	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)	63	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

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)(i)	63	Information on the number of SES and non SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	63,110	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	63	A description of non salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	62	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)	65	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i>	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	64	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)	65	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)	65	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)	64	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)	65	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)	64	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	65	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
Exempt contracts			
17AG(9)	N/A	If an entity entered into a contract 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
Small business			
17AG(10)(a)	65	A statement that <i>"[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."</i>	Mandatory
17AG(10)(b)	65	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory
Financial Statements			
17AD(e)	69-104	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	66-67	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)	111	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)	65	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)	63	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	112	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	63,88	Information required by other legislation	Mandatory

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