



GasFields Commission Queensland

2020 – 2021 Annual Report

About this Report

This annual report outlines activities and achievements of the GasFields Commission Queensland (GFCQ or the Commission) for the 2020-2021 financial year (FY21). These activities and achievements are set against strategic objectives and measures of success listed in the Commission's current [2020–2024 Strategic Plan](#), which was adopted on 25 February 2020. This annual report has been prepared in accordance with the Commission's regulatory reporting obligations under s35 of the [Gasfields Commission Act 2013](#), the [Financial Accountability Act 2009](#) and [Financial and Performance Management Standard 2019](#).

Public availability and further information

This report, the strategic plan and other publications by the Commission are available at www.gfcq.org.au/about-us/our-organisation. Please contact the Commission on +61 7 3067 9400 or via the address below to request a printed copy of this report. Additional reporting requirements are published online at www.gfcq.org.au.

Interpreter service



GFCQ is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this annual report, you can contact the Commission on +61 7 3067 9400, or via enquiries@gfcq.org.au, and we will arrange an interpreter to effectively communicate the report to you.

Have your say

GFCQ hopes you find the GasFields Commission Queensland 2020–2021 Annual Report useful and informative. This report is part of the Commission's commitment to keeping people informed about its role in managing and improving sustainable coexistence among landholders, regional communities and Queensland's onshore gas industry.

The Commission welcomes your comments about the design and content of the report. Please send your feedback to the Chief Executive Officer, GasFields Commission Queensland, PO Box 15266, CITY EAST, QLD 4002 or email us at enquiries@gfcq.org.au.

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14 September 2021

The Honourable Scott Stewart MP
Minister for Resources
PO Box 15009
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the 2020 – 2021 Annual Report and financial statements for the GasFields Commission Queensland.

I certify that this annual report complies with:

- prescribed requirements set out under section 35 of the [Gasfields Commission Act 2013](#)
- prescribed requirements of the [Financial Accountability Act 2009](#) and the [Financial and Performance Management Standard 2019](#), and
- detailed requirements set out in the [Annual Report Requirements for Queensland Government Agencies](#).

A checklist outlining the annual reporting requirements can be found on page 60 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Ian Langdon'.

Ian Langdon
Chair

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Message from the Chair

The Commission continues to play an important role in managing and improving sustainable coexistence between landholders, regional communities and Queensland's onshore gas industry.

FY21 was an extremely productive year with the Commission continuing to build on the new strategic direction established during FY20. The Commission has undergone significant improvements over the past 18 months including establishing a new Board, leadership team and strategic plan along with an increased focus on stakeholder engagement and strategic leadership in the coexistence space.

Building on the vision defined in the [2020-2024 GasFields Commission Strategic Plan](#), the Commission has continued to address the recommendations from the Queensland Audit Office's 2019 performance review into the government's role in managing the coal seam gas (CSG) industry. The Commission also continues to evolve its role to meet the changing dynamics in the onshore gas industry and community needs and aspirations.

The Commission recognises that open and transparent engagement and communication with a broad range of stakeholders is fundamental to its role in managing and improving sustainable coexistence between landholders, regional communities and Queensland's onshore gas industry. That is why over the past 12 months the Commission has continued to reinvigorate its engagement and communications platforms and bolster relationships with landholders, regional communities, peak bodies, resource companies and government departments to better understand stakeholders' perceptions and assess how best to deliver its functions.

The Commission established two new stakeholder advisory groups during FY20 (the Stakeholder Advisory Group [SAG] and Surat Stakeholder Advisory Group [SSAG]) to obtain stakeholder feedback, gain awareness of matters relevant to the function of the Commission, disseminate information, and provide stakeholder advice and support in a timely and effective manner.

These stakeholder groups are one of the primary mechanisms used by the Commission to identify, understand and resolve any urgent, current, systemic or emerging issues that could potentially impact coexistence between landholders, regional communities and resource companies.

The Commission continues to take a leadership role in facilitating dialogue around coexistence and has reinvigorated its Community Leaders Council (CLC). The CLC, held in April this year, brought together community and industry leaders to explore the theme 'Cultivating Coexistence – learning from experiences, facing challenges and harnessing future opportunities'.

The Commission's strong stakeholder engagement activities are complemented by focused communication tools that seek to address information imbalances through the provision of pertinent information, practical tools (e.g. [Gas Guide 2.0](#)), and educational sessions (e.g. [webinars](#) and workshops). In this way, stakeholders – especially landholders – have easy access to the information and support they need to make informed decisions and achieve fair and reasonable outcomes throughout negotiations with the petroleum and gas industry.

The Commission continues to publish factual and contemporary information related to the onshore gas industry, that is both meaningful and valuable to our stakeholders. The Commission published its [‘Shared Landscapes – Industry Snapshot’ Report](#) in April 2021, providing valuable and comprehensive information about Queensland’s onshore gas industry.

Closely working with all key stakeholders, the Commission has developed a framework that ensures the delivery of its oversight (review) function adds value and provides stakeholders with the information and assurance they need that the policy and legislative framework regulating the onshore gas industry is being implemented effectively.

In line with the theme of regulatory oversight, the Commission is nearing completion of a review of assessment processes associated with the [Regional Planning Interests Act 2014](#) and has also commenced an evaluation of remedies for neighboring landholders of gas activities. These are landmark projects for the Commission, representing the first time that the organisation has delivered such reviews under its statutory remit.

Whilst there is still significant work to be done, it is important to note the Commission continues to garner considerable support from stakeholders for its new direction and reinvigorated approach to performing its role and functions.

The Commission stands committed to delivering valued outcomes that contribute to managing and improving sustainable coexistence between landholders, regional communities and Queensland’s onshore gas industry.



Ian Langdon
Chair

About the GasFields Commission Queensland

The Commission is an independent statutory body established under the [Gasfields Commission Act 2013](#) (the Act). Its purpose is to manage and improve the sustainable coexistence of landholders, regional communities and the onshore gas industry in Queensland.

Our vision

To achieve thriving and inclusive communities in areas of gas development supported by respectful and balanced stakeholder relationships.

Our functions

The [Act prescribes 14 functions](#) for the Commission:

- (a) facilitating better relationships between landholders, regional communities and the onshore gas industry;
- (b) reviewing the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry;
- (c) advising Ministers and government entities about the ability of landholders, regional communities and the onshore gas industry to coexist within an identified area;
- (d) in response to requests for advice from the chief executive under the *Regional Planning Interests Act 2014* about assessment applications under that Act, advising that chief executive about the ability of landholders, regional communities and the resources industry to coexist within the area the subject of the application;
- (e) making recommendations to the relevant Minister that regulatory frameworks and legislation relating to the onshore gas industry be reviewed or amended;
- (f) making recommendations to the relevant Minister and onshore gas industry about leading practice or management relating to the onshore gas industry;
- (g) advising the Minister and government entities about matters relating to the onshore gas industry;
- (h) obtaining particular information from government entities and prescribed entities;
- (i) obtaining advice about the onshore gas industry or functions of the Commission from government entities;
- (j) supporting the provision, to the community and stakeholders, of information prepared by appropriate entities on health and wellbeing matters relating to the onshore gas industry or geographical areas in which the onshore gas industry operates;
- (k) facilitating appropriate entities to undertake community engagement and participation in initiatives about assessing health and wellbeing concerns relating to onshore gas activities;
- (l) publishing educational materials and other information about the onshore gas industry;

- (m) partnering with other entities for the purpose of conducting research related to the onshore gas industry;
- (n) convening advisory bodies to assist the Commission to perform a function mentioned in paragraphs (a) to (m).

Our strategic objectives

The above 14 functions can be broadly summarised in four categories which form the basis of the strategic objectives of the 2020-2024 GasFields Commission Strategic Plan:

1. Facilitate effective stakeholder relationships, collaborations and partnerships to support information sharing related to the onshore gas industry
2. Review the effectiveness of implementation of regulatory frameworks related to the onshore gas industry
3. Advise Ministers, government entities and the onshore gas industry on matters related to sustainable coexistence, leading practice and management of the onshore gas industry
4. Develop a capable, high-performing and adaptable workforce.

Our services

As an independent statutory body, the Commission has a unique responsibility to facilitate engagement and collaboration across a diverse and varied range of stakeholder perspectives and interests. Our key stakeholders include landholders, agriculture peak bodies, the gas industry and related peak bodies, regional communities, government and other non-government entities, academic and research organisations.

The Commission provides the following services in line with the [14 functions](#) prescribed under the Act:

- engage with landholders and regional communities to help them adapt to the introduction and operation of gas development
- provide information, advice and support to stakeholders (especially landholders) to enable informed decision-making
- inform on best practice business-to-business relationships between landholders and resource companies
- provide advice to government on the implementation of the current policy and regulatory framework, and options for improvement
- recommend improved industry practice by all involved
- respond as the first point of contact for anything related to the onshore gas industry in Queensland
- compile and distribute information, data and facts about the gas industry.

Geographic distribution

The Commission's head office is located in Brisbane, with regional staff based in Toowoomba and Dalby. All staff are equipped to travel throughout Queensland to provide support to landholders and regional communities where required.

Key strategic risks and opportunities

The Commission's key opportunities, challenges, and the management of key strategic risks during FY21 are outlined below.

STRATEGIC RISKS	
Demonstrating and communicating our role	There is a strong and ongoing need to effectively communicate the Commission's role and demonstrate its value proposition to all stakeholders.
Maintaining trusted and respectful working relationships with all stakeholders	Strong and effective relationships and partnerships with stakeholders are fundamental to the Commission's success. A strong, structured and ongoing effort is required to continue to develop, maintain and strengthen relationships with a diverse range of stakeholders.
Making a difference	Being a small organisation, the Commission needs to ensure it is innovative in its approach, collaborates with stakeholders, leverages resources, and prioritises its capabilities on those matters that are significant and strongly aligned with its legislative purpose and functions.
OPPORTUNITIES	
Unique and independent role	The Commission is the only entity charged with reviewing the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry. Our unique role, along with our independent status, enables us to operate in a way that can deliver important facilitation, review and advisory services.
Agility	Given its small size and regional presence, the Commission is able to quickly identify and respond to the needs of our stakeholders as they arise.
Partnerships and collaboration	We develop and maintain strong working relationships to partner and collaborate with all stakeholder groups to address sustainable coexistence issues.

Non-Financial Performance

Government's objectives for the community

The Commission contributes to **creating jobs in a strong economy** by:

- managing and improving sustainable coexistence which allows the agriculture and gas industries to grow and prosper side-by-side; and
- supporting the growth of strong working and business relationships between landholders, resource companies and regional communities through communication and engagement.

The Commission contributes to **keeping Queenslanders healthy** by:

- promoting relevant mental health information through its regular engagement and communication activities, including those targeted at landholders in emerging areas of gas development; and
- circulating mental health awareness information, where suitable, by way of its publications, engagement and communications activities.

The Commission contributes to **being a responsive government** by:

- reviewing implementation of regulatory frameworks and providing advice and recommendations on improvements;
- providing information and tools to support stakeholders to effectively navigate the complex regulatory framework;
- publishing comprehensive data and information on trends in the petroleum and gas industry;
- providing practical tools to assist landholders and resource companies in reaching mutually beneficial land access agreements, and to address the information imbalance between landholders and industry; and
- proactively communicating via a range of platforms to suit a range of stakeholders, with a particular focus on regional engagement.

Strategic objectives and performance indicators

STRATEGIC OBJECTIVE 1: Facilitate effective stakeholder relationships, collaborations and partnerships to support information-sharing related to the onshore gas industry

Performance indicators:

- Role of the Commission is understood and valued by stakeholders
- The Commission is trusted by stakeholders to provide valued, balanced and independent services and support
- Strong stakeholder satisfaction with, and participation in, stakeholder engagement activities.

Achievements:

Implementation of comprehensive communications and stakeholder engagement strategy and associated plans

- The Commission has developed and implemented a comprehensive Stakeholder Engagement and Communications Strategy. Its purpose is to identify:
 - our key stakeholders;
 - our objectives and methods for communicating and engaging with them;
 - key messages about the Commission, the onshore gas industry and coexistence; and
 - a broad overview of the specific communication and engagement strategies and initiatives we have planned for 2021.
- Implementation of this strategy will help demonstrate how the Commission is fulfilling requirements and recommendations as per:
 - the [Gasfields Commission Act 2013](#)
 - the Queensland Audit Office's recent performance audit [Managing coal seam gas activities](#)
 - feedback from key stakeholders
 - the [Independent Review of the GasFields Commission Queensland and Associated Matters](#) by Robert P. Scott.

Stakeholder Engagement Plan

- Consistent with the Stakeholder Engagement and Communications Strategy, the Commission developed and is implementing a comprehensive Stakeholder Engagement Plan.
- The Commission's 2020/2021 Stakeholder Engagement Plan is a structured approach to the engagement activities undertaken by the Commission over the financial year. These engagement activities are critical to ensure that we continue to:

- engage with key stakeholders early and regularly to identify, discuss, and understand current and emerging issues, challenges, and opportunities;
 - identify opportunities to collaborate and partner with key stakeholders on coexistence issues, community engagement and information/data collection; and
 - develop and provide timely and tailored support, education and information that meet stakeholders needs.
- For each planned stakeholder engagement activity, the Stakeholder Engagement Plan sets out the:
 - outcomes sought (scope);
 - objectives of the activity;
 - key stakeholders to be engaged;
 - locations, frequency and broad timing; and
 - supporting areas within the Commission, government and other stakeholders (subject matter experts).

Stakeholder engagement forums

- The Commission has taken the lead role in establishing and coordinating three stakeholder groups/committees towards the end of FY20. The respective purposes and number of occasions the group has met during FY21 are as follows:

Group/Committee	Date established	Meetings held
<u>Stakeholder Advisory Group (SAG)</u> The SAG provides a forum for proactive engagement with local government, agriculture and gas industry peak bodies, state government departments and research entities to identify and discuss systemic and emerging issues, challenges and opportunities.	March 2020	4
<u>GFCQ/Department of Resources/Department of Environment and Science Steering Committee</u> This group's purpose is to collaborate on the implementation and delivery of shared QAO Performance Review recommendations.	May 2020	4
<u>Surat Stakeholder Advisory Group (SSAG)</u> The SSAG is the primary regional mechanism for the Commission to consult with and inform its key stakeholders and the Surat regional community on its operations and related sustainable coexistence matters. The SSAG has proven to be an excellent mechanism for identifying community issues and concerns, fostering trustworthy relationships, and developing communication channels with subject matter experts to inform landholders, community members and council representatives in the area.	July 2020	5

- Through the SSAG, the Commission hosted a number of information sessions presented by relevant subject matter experts from the:
 - Department of Resources (Resources) – land access, dispute resolution and tenure framework;
 - Department of Environment and Science (DES) – environmental approvals, financial assurance and residual risk;
 - Department of State Development, Infrastructure Local Government and Planning – *Regional Planning Interests Act 2014* (RPI Act) operation;
 - Department of Agricultural and Fisheries (DAF) – assessment processes for agricultural land under the RPI Act;
 - Office of Groundwater Impact Assessment (OGIA) – groundwater management framework and subsidence research program; and
 - University of Queensland Centre for Natural Gas (UQCNG) – subsidence research program.
- The Commission is also involved in various other stakeholder engagement forums including the:
 - Resource Engagement Coordinating Group – chaired by Resources and established to provide a more coordinated and collaborative approach to stakeholder engagement in the resource sector;
 - UQCNG Strategic Advisory Board which explores areas of research, funding opportunities and research project outcomes;
 - Residual Risk Working Group – participation in the DES led stakeholder working group which provides advice to the department on implementation of the residual risk framework;
 - Brine Management Working Group - participation in the DES led stakeholder working group which provides advice in relation to brine disposal policy options; and
 - DES/Resources/GFCQ Intel meetings – participation in quarterly DES and Resources intel meetings which provide a forum for the exchange of intel and information about key issues and activities relevant each jurisdiction.
- The Commission has commenced regular (4-6 weekly) engagements with peak-bodies including Queensland Farmers' Federation (QFF), AgForce, the Australian Petroleum Production & Exploration Association (APPEA) and the Queensland Resources Council (QRC) to provide a forum to maintain regular contact and update stakeholders on key issues and activities.
- The Commission has commenced discussions with UQCNG regarding a formal collaborative arrangement, in the context of the Commission having greater involvement in developing research investment priorities for UQCNG and building stronger ties with other research entities.

New and Emerging Areas Engagement Strategy

- The Commission has commenced development of an engagement strategy targeting new and emerging areas of gas development.
- The purpose of the initiative will be to identify growth areas for onshore gas exploration and development, and to develop tailored, fit-for-purpose engagement processes and activities to target delivery of information and advice to communities as gas development evolves in those areas.

Communications and Social Media Plan

- The Commission has implemented the 2020/21 Communications and Social Media Plan. Amongst other things, its purpose is to:
 - increase general awareness of the GFCQ brand;
 - increase trust in the services and functions delivered by the GFCQ;
 - clearly define the role, value, and positioning/jurisdiction of the GFCQ to all stakeholders; and
 - build trust and improve relationships (both new and existing) with key stakeholder groups.
- Key elements that will facilitate the successful delivery of this plan will be the release of the Commission's new website and the continued growth of its online audiences (social media 'followers', webinar attendees, visitors to the website).
- The Commission's YouTube channel published 10 videos during FY21, obtaining to date approximately 2,600 new views, whilst gaining 12 new channel subscribers.
- For the 12 months ending 30 June 2021, the Commission had increased follower numbers across all social media channels by an average of 36.6% (>20% on [Facebook](#), >11% on [Twitter](#), >40% on [Instagram](#), >22% on [LinkedIn](#) and >88% on [YouTube](#)).
- During FY21, the Commission sent a total of six EDM (Electronic Direct Mail) campaigns via MailChimp to an audience of over-active 1,840 subscribers, achieving an average 'open rate' of >41% and a 'click through rate' of >8.4%.
- Topics published included: Gas Guide 2.0, RPI Act Review, 'Shared Landscapes – Industry Snapshot' Report, Heart of Australia rural medical services, Queensland Exploration Program, LNG export trade data, CLC event and mental health awareness campaigns.

Hosting the Community Leaders Council (CLC)

- Section 29 of the Act requires the Commission to establish a CLC to bring together key leaders and subject matter experts (at the CEO/Board Chair/executive level) from all sectors to play a leadership role in managing and improving sustainable coexistence.

- The CLC is a high-level forum which is a catalyst to drive increased collaboration, strategic problem solving and honest dialogue relating to the most pressing coexistence issues being faced within Queensland’s onshore gas industry.
- During FY21, the Commission hosted the CLC welcoming over 60 senior leaders of industry, executives from state and local government (including the Minister for Resources – Honourable Scott Stewart MP), regional mayors, representatives from academia and the heads of relevant industry peak bodies for a half-day conference in April 2021.
- The theme for the FY21 CLC was ‘Cultivating Coexistence – learning from experiences, facing challenges and harnessing future opportunities’.

Targeted information sessions

- Due to ongoing constraints imposed by the COVID-19 pandemic, the Commission had to devise alternative methods of delivering information to landholders and regional communities. The Commission continued to be proactive in its collaboration and communication with key stakeholders to maintain and continue to improve relationships and trust built.
- The Commission successfully delivered the first in the series of educational webinars (titled [‘Navigating Land Access’](#)) in collaboration with Resources, DES, the Land Court of Queensland (LCQ) and the Office of the Land Access Ombudsman (OLAO) on 31 August 2020. The webinar has achieved over 500 views to date.
- The Commission continues to plan the webinar series to be run in conjunction with Resources, DES, LCQ, OLAO and OGIA. The webinars are being designed to assist landholders who are engaging with petroleum and gas companies to gain relevant information on laws, best practice processes, environmental management, the support available to them, and the role and responsibilities of each of the relevant entities.

Industry engagement

- The Commission has commenced a structured engagement process focusing on ensuring positive relationships with onshore gas companies and sharing of information around development profiles and on the ground issues and intel.
- The Commission has hosted two ‘showcase’ style meetings in February and June 2021 with key petroleum and gas companies to gain greater understanding of development plans at a company and portfolio level and also intelligence on key community and landholder issues on the ground.
- These meetings are key in terms of keeping track of state-wide and regional development trends and informing the Commission’s work program moving forward, particularly around stakeholder engagement.
- In addition, the Commission regularly attends information and engagement sessions held by gas companies. In FY21 the Commission has attended information sessions and community updates facilitated by Shell QGC, APLNG/Origin, Arrow Energy and Santos on current operations in the field.

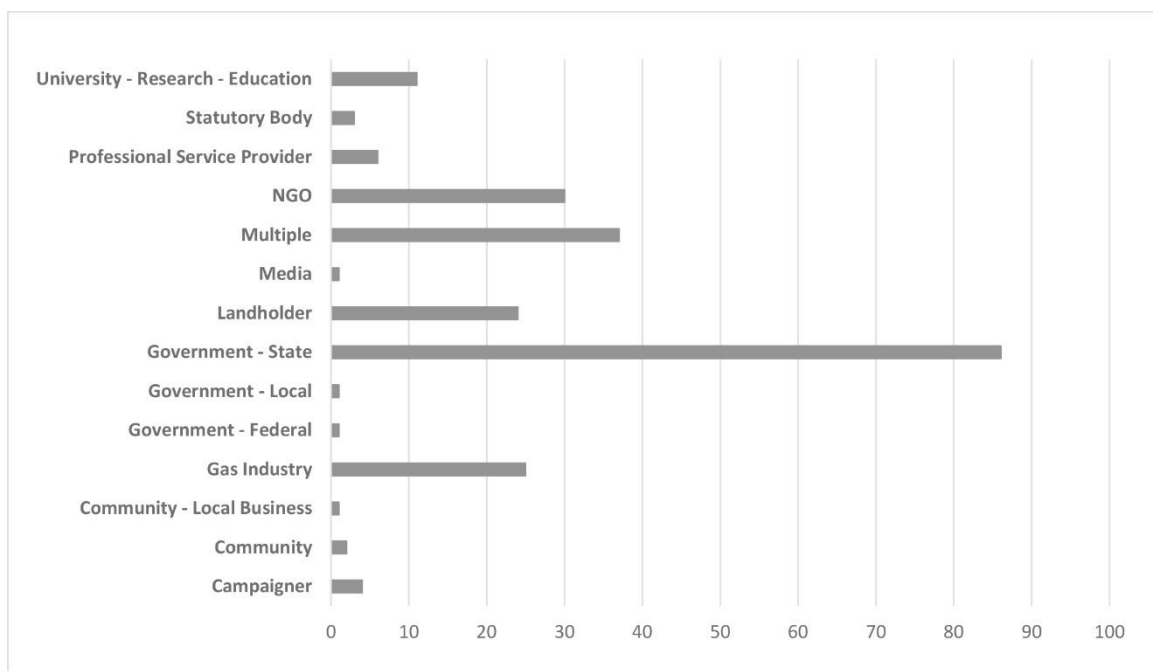
Other engagement activities

The Commission has participated in a number of stakeholder-initiated workshops, public forums and engagement sessions to support improvement of long-term sustainability within regional communities and greater transparency about the onshore gas industry. These included the:

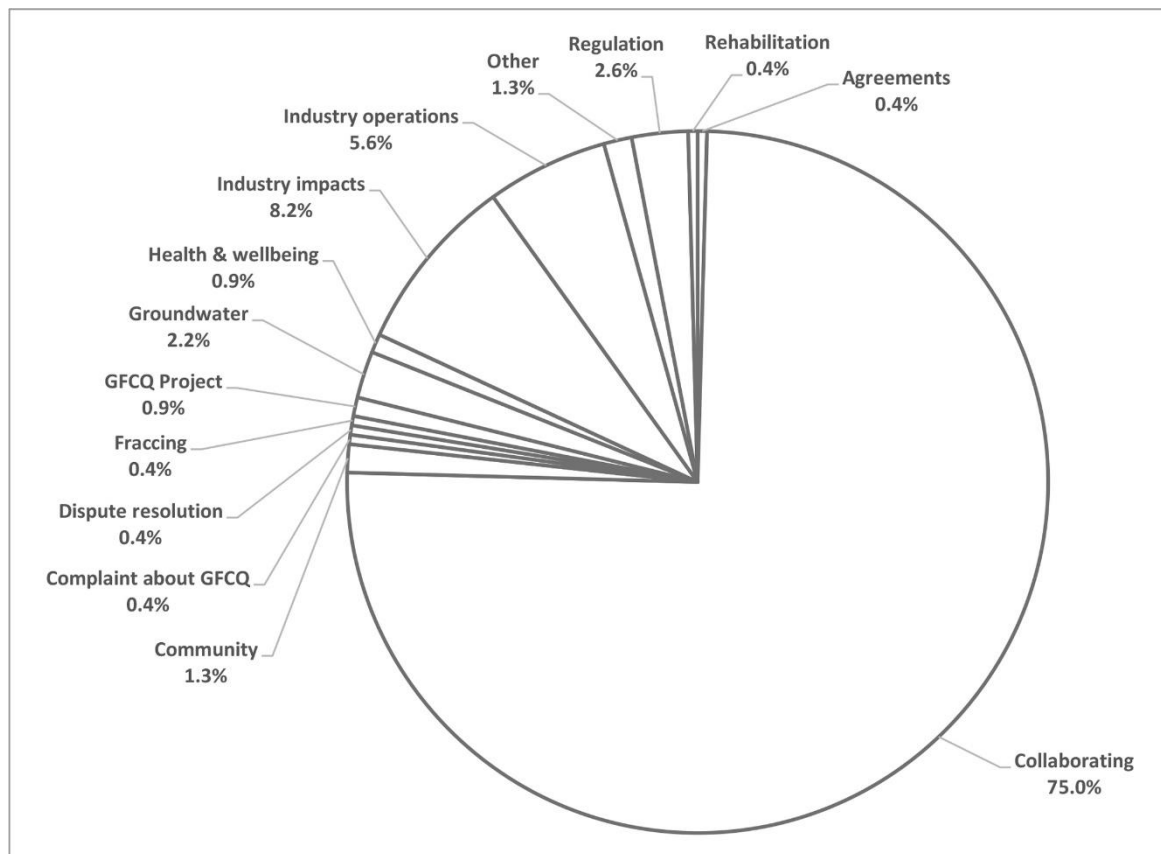
- Subsidence landholder workshops hosted by the Office of Groundwater Impact Assessment;
- Subsidence landholder workshops hosted by Arrow Energy;
- Land Court Queensland (LCQ) and Referring Agencies Annual Conference 2021;
- CSIRO Health Study community engagement sessions;
- Chinchilla Show;
- Elders FarmFest Toowoomba;
- Toowoomba and Surat Basin Enterprise (TSBE) Enterprise Evenings;
- Cotton Australia's Cotton Open House Brisbane;
- Dalby/Chinchilla/Miles Chamber of Commerce meetings;
- Dalby/Wandoan/Miles community updates hosted by Western Downs Regional Council;
- University of Queensland Centre for Natural Gas Annual Research Review; and
- Queensland Resource Industry Development Plan launch and related Chinchilla consultation session.

Stakeholder engagement activities

- The Commission's Stakeholder Relationship Management System (SRM) recorded 232 cases (engagements) with approximately 1,073 individual stakeholders. A snapshot of the SRM data for the reporting period 1 July 2020 - 30 June 2021 is illustrated below:



Types of stakeholders engaged in FY21



Subjects discussed with stakeholders in FY21

Shared Landscapes

- During FY20, the Commission completed a comprehensive evaluation of their publication Shared Landscapes (first published in August 2019), which included detailed feedback being sought from relevant stakeholders.
- Based on the feedback received, the Commission developed a programmed and stakeholder-informed approach for updating Shared Landscapes in preparation for future publications, which was approved by the Commission Board.
- Through active stakeholder engagement and collaboration, the Commission successfully published the ‘Shared Landscapes – Industry Snapshot’ Report in April 2021. The report combines a range of information from a variety of data sources and aims to briefly delineate the current state of Queensland’s petroleum and gas industry (reporting on FY20 data), including development areas, groundwater management processes, compliance, and economic contributions made to regional communities and the State.
- To date, the ‘Shared Landscapes – Industry Snapshot’ Report has been viewed/downloaded 614 times. The release of this report received ‘positive sentiment’ media coverage via the Toowoomba Chronicle and the Surat Basin News.
- The Commission continues to actively engage with key stakeholders to determine the type of information that would add value, and with regulators and industry to identify relevant, available and reliable information sources.

- The Commission is currently refining its data-sharing systems and processes with government agencies to improve the visibility and usability of data. This includes agreement on data requirements and a common identifier for CSG-related activities to better facilitate the exchange of information between the entities.
- The Commission has commenced preparations for the development of the next iteration of the comprehensive ‘Shared Landscapes – Industry Trends’ Report due for publication in mid-2022.

Health and wellbeing information

- The Commission consulted with representatives from Queensland Health, Rural and Remote Mental Health, the Queensland Mental Health Commissioner, the Darling Downs Hospital and Health Service, the University of Southern Queensland, and CSIRO to maintain a catalogue of mental health information, services and training relevant to the Commission’s stakeholders.
- The Commission maintains regular 6-monthly engagement sessions with relevant health care providers to ensure the Commission’s mental health information remains up to date.
- The Commission has sought support and assistance from Queensland Health to help identify and deliver mental health resources to landholders and other groups. The Commission has commenced the development of a strategy specifically focused on identifying and supporting the delivery of these services to landholders, utilising established groups and networks to disseminate appropriate information.

Review of the GasFields Commission website

- The Commission has undertaken a comprehensive review of its current website in response to stakeholder feedback to improve its useability and content.
- Phase 1 of the 2-phase website update, which focused on immediate updates and improvements possible within the current website content management system (CMS) limitations, was completed during FY20.
- Phase 2 of the website update involves the design, population and testing of the new website, which is expected to be published during Q1 FY22.

Gas Guide 2.0: Revising ‘The Gas Guide’

- During FY21 the Commission completed a comprehensive review of The Gas Guide which was first published in May 2019. This flagship publication contains all the information landholders need to know about gas development in one document, covering everything from the awarding of exploration permits through to rehabilitation of the field.
- Working in consultation with key stakeholders including Resources, DES, Resources Safety & Health Queensland (RSHQ), LCQ and OGIA, the Commission successfully delivered [Gas Guide 2.0](#), the first major update to The Gas Guide. It included updates to the Dispute Resolution and Land Access/Conduct and Compensation/Make Good Agreement chapters – with the aim of clearly defining landholders' rights and obligations when dealing with resource companies operating on, or near their land.

- To date, Gas Guide 2.0 has been viewed/downloaded approximately 2,835 times. The release of Gas Guide 2.0 received 'positive sentiment' media coverage via a [Ministerial Media Statement](#), the Barcoo Independent, the National Tribune and the Surat Basin News.

STRATEGIC OBJECTIVE 2: Review the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry

Performance indicators:

- Evidence-based and valued advice and recommendations provided to government
- Stakeholders engaged in development of the regulatory review methodology and its implementation.

Achievements:

Regulatory Review Framework and Annual Review Program

- The Commission has developed a new regulatory review framework and annual review program in consultation with agriculture and gas industry peak bodies, regulators and research entities, in accordance with the Commission's legislative review and advisory functions.
- The annual review program sets out the Commission's forward program of proactive reviews in addition to the delivery of reviews in response to the QAO performance audit recommendations.
- The Commission plans to release the finalised regulatory review framework and annual review program during Q1 FY22.

Reviewing the assessment process under the *Regional Planning Interests Act 2014*

- The review process was initiated in late 2020 with the release of a Terms of Reference developed by the Commission to establish the scope of the review and set the expectations of stakeholders.
- The Terms of Reference was followed by the release of a consultation paper which formed the basis of the targeted consultation process that commenced in February 2021.
- After four-weeks of consultation which included interviews, briefings and questionnaires, the Commission received 21 submissions.
- These submissions have been used to inform the Commission's findings and recommendations. The findings and recommendation will be presented to government in Q1 FY22.

Evaluating the adequacy of remedy – neighbouring landholder impacts

- The Commission has completed its work with Resources and DES to develop a collaborative approach to address the QAO recommendation to further evaluate the adequacy of remedy for property owners neighbouring CSG activities. Resources and DES address their commitments via the provision of additional information and communications materials on the respective websites.
- The Commission was also committed to conducting a further evaluation of the adequacy of remedy and subsequently developed a project plan during Q4 FY20.
- The Commission has developed a Terms of Reference in relation to the evaluation and has undertaken targeted consultation on the project scope.

Review of the future role and function of GasFields Commission Queensland

- In response to the QAO recommendation that the scope, future function and role of the GasFields Commission be reviewed, the Commission has undertaken an internal review and provided a report to government to assist in this determination. This report was provided to the Department of Regional Development and Manufacturing in September 2020.
- As a result of a ‘Machinery of Government’ change, the responsibility of considering the report and review of the Commission’s form and function is now with Resources.

Reviewing the residual risk framework

- In response to the release of the [‘Managing residual risks in Queensland’ discussion paper](#), the Commission facilitated a number of stakeholder workshops to evaluate the effectiveness of the implementation of the existing residual risk legislative provisions.
- Stakeholder feedback during Commission-facilitated residual risk sessions identified concerns with certain elements of the proposed implementation approach.
- The Commission subsequently assisted the regulator to develop an alternative proposal for implementing the existing residual risk legislative provisions which was more effective and addressed these concerns.

Responding to emerging and systemic coexistence issues

The Commission has adopted a proactive approach to addressing issues identified through its established engagement strategy. This approach includes ensuring relevant stakeholders are briefed on emerging issues, and where appropriate, the Commission leading collaborative working/steering groups to explore issues in more detail and develop solutions collaboratively.

Landholder access to public liability

- The [Commission assembled a working group](#) in June 2020 comprised of key representatives from the Insurance Council of Australia (ICA), AgForce Queensland, Queensland Farmers Federation, Cotton Australia, APPEA and relevant government

departments to address the issue of a major insurer announcing its intention to withdraw from the market in mid-2020.

- The working group aimed to ensure better alignment of interests between landholders and resource companies and to confirm that public liability cover for landholders would continue to be available from a broad range of insurers.
- A [new indemnity clause](#) was subsequently developed and released publicly so that, if required by the insurer and agreed by the landholder and proponent, it can be used to ensure ongoing farm public liability coverage in Queensland.
- During discussions around the indemnity clause, landholder concerns were raised around public liability coverage and decommissioned or rehabilitated gas infrastructure.
- Through the working group, work is continuing in seeking a resolution for the long-term liability issue.

Subsidence

- Through the SSAG, the Commission was made aware of landholder concerns regarding the potential risk of subsidence and ground movement due to groundwater and gas extraction. In particular, landholders have raised concerns as their farming operations are often laser levelled to optimise the overland water flow and are highly susceptible to variations in ground levels.
- In response, the Commission has facilitated a dialogue between OGIA, the UQCNG and the relevant resource company to ensure that the best available science is informing knowledge of potential subsidence impacts and monitoring.
- The Commission is continuing to take a leadership role in working with relevant State agencies to examine the current regulatory framework for CSG-induced subsidence and seek to identify opportunities for improvements.

Deviated Wells

- The Commission was made aware of landholder concerns regarding potential risks associated with directionally drilled gas wells underneath their property.
- In acknowledgment of the importance of this issue, the Commission has taken a leadership role and is currently working with relevant State agencies (including Resources and RSHQ) to examine the adequacy of the regulatory framework and seek out opportunities to improve the framework.
- The Commission continues to play a key role in facilitating engagement between industry and agricultural stakeholder groups, and also proactively engages with relevant industry stakeholders and agricultural peak bodies to ensure that they are aware of landholder concerns.

STRATEGIC OBJECTIVE 3: Advise ministers, government entities and the onshore gas industry on matters relating to sustainable coexistence, leading practice and management of the onshore gas industry

Performance indicators:

- Provision of evidence-based advice and recommendations supported by stakeholders as balanced and independent
- Strong stakeholder engagement in advisory initiatives.

Achievements:

Hosting the Ministerial Tour

- The Commission led a [field visit to the Dalby district with Minister for Resources – Honourable Scott Stewart MP](#) to see first-hand how the gas industry is interacting with landholders and regional communities.
- The tour centred around meetings with landholders to hear and discuss their concerns and opportunities relating to the gas industry’s development and coexistence in areas of high value and intensive agriculture.
- The group visited farming properties to speak with landholders, and parts of Arrow Energy’s \$10 billion Surat Gas Project located south-west of Dalby, together with Arrow Energy CEO and, finally, aspects of Shell QGC’s gas project developments in and around Chinchilla with Shell QGC Vice President.

Ministerial Briefings

- As part of its advisory initiatives, the Commission has regularly briefed the Minister for Resources, staff and senior departmental representatives on the issues being raised by the stakeholders and the current work program to address these.
- The Commission continues to provide regular briefings to the Minister’s Chief of Staff and Policy Advisor.

Responding to major policy initiatives

- The Commission responded to Resources request for comments resulting from its consultation on the proposed changes to land access guidance materials.
- The Commission has been involved in the development of the Residual Risk Framework, including its implementation. The Commission attended six workshops facilitated by DES and made two submissions in response.
- In response to landholder concerns, Resources developed a fact sheet ([‘Considerations when accessing private land to carry out directional drilling on adjacent land’](#)) to assist

stakeholders understanding of deviated wells. The Commission was closely involved in the development of the fact sheet.

- The Commission is currently a member of the CSG Brine Management targeted stakeholder engagement working group. The working group has been established by DES to examine the long-term disposal options for CSG brine.
- The Commission has provided and continues to provide input into the development of the Queensland Resources Industry Development Plan led by Resources.

Providing advice under the *Regional Planning Interests Act 2014*

- There were four regional interest development assessment (RIDA) applications submitted to government under the RPI Act during FY21 by two petroleum and gas companies and two coal mining companies to carry out activities on a Priority Living Area (PLA), Priority Agricultural Area (PAA) or Strategic Cropping Area (SCA).
- The Commission provided advice to government about the ability of landholders, regional communities and the petroleum and gas industry to coexist within a PLA, PAA or SCA.

Providing advice on the Queensland Exploration Program

- In a first for the Commission, it has been asked to provide input into the development of the Queensland Exploration Program as part of the constraints mapping process.
- Advice was sought to provide feedback on the proposed areas for gas exploration and greenhouse gas storage.

Advice regarding deviated wells

- The Commission provided advice in relation to the content of a draft fact sheet on deviated drilling notification prepared by Resources. The fact sheet is very focused on industry and providing guidance on compliance.
- The Commission has also actively engaged with relevant resource companies to encourage a 'beyond compliance approach' with deviated wells which addresses public liability insurance matters, as well as potential future compensation.

STRATEGIC OBJECTIVE 4: Develop a capable, high performing and adaptable workforce

Performance indicators:

- Positive employee survey results
- Performance and development agreements in place and being implemented for all staff
- Strong acceptance and embedded compliance with values, governance systems, policies and procedures.

Achievements:

Risk management

- During the reporting period, the Commission completed its Risk Maturity Project to advance its risk maturity in accordance with the Queensland Audit Office (QAO) Risk Management Maturity Model.
- The Commission developed and implemented a new Risk Management Framework, including a new:
 - Risk Appetite Statement
 - Risk Matrix
 - Risk Management Policy
 - Risk Management Procedure
 - Risk Register
- All staff participated in the Commission's inaugural annual Risk Workshop and management from all business units participated in quarterly risk management meetings to identify new opportunities and improve business practices. This suite of deliverables and activities resulted in the Commission exceeding its Risk Management Project objectives.

Workplace Health, Safety and Wellbeing

- The Commission developed and implemented an updated operational plan to ensure it delivers on the 2020-2024 GasFields Commission Strategic Plan by identifying specific deliverables and milestones and allocating officer delivery responsibilities.
- Commission staff completed the Rural Minds Community Workshop facilitated by Rural and Remote Mental Health, providing staff with improved awareness and understanding of mental health issues, and the confidence to better support rural and regional stakeholders.
- Travel protocol policy and procedures were reviewed to align with contemporary standards for managing risks associated with travel.

- A forward schedule of policies and procedures were reviewed and implemented for FY21/22 to ensure the Commission's guiding documents remain contemporary and responsive to legislative change.
- An initial assessment of the Commission's SRM was conducted to assess the existing state of the Dynamics 365 environment to identify any inadequacies and recommend solutions. Work has already commenced on the upgrade and enhancement of the system to streamline engagement and communication processes, and to ensure a better alignment with legislative requirements and the Commission's strategic and business needs.
- Role descriptions of all staff have been reviewed to ensure alignment with the new organisational structure and strategic objectives.

Corporate systems, policies and practice

- The Commission undertook a 'health check' of corporate systems, policies and practice and implemented systems and procedures to ensure they are fit-for-purpose and compliant.
- The Commission has reviewed and updated several corporate and governance policies and procedures, including a revised Procurement Policy and Procedure.
- Work has commenced on the development of the Commission's Project Management Framework including a revised Project Management Policy, Project Management Procedure and supporting templates to ensure that Commission staff are equipped with the right level of project management tools to successfully and effectively deliver project outcomes that are consistent with Commission policy and strategic objectives.

Procurement management

- The Commission reviewed the framework for managing procurement, delivered in-house procurement training, and developed a platform for the management of procurement activities.

Human resource management

The following systems were introduced:

- a professional development program to develop a culture of exceptional leadership across the team and identify each individual's role, commitment and engagement for creating sustainable peak performance capabilities
- monthly exceptional leadership discussions between supervisors and subordinates to actively engage staff in professional development
- a new system for monitoring workplace satisfaction (survey based).

Corporate Governance Framework

- The Commission's SharePoint 'Staff Portal' was continually developed and revised to provide a clear and single reference for Commission policies and procedures.
- Internal auditor recommendations were implemented to enhance the strength of the Corporate Governance framework.
- The Audit and Risk Management Committee Charter was reviewed to further strengthen and clearly articulate the Committee's responsibilities, role and scope.

Training and personal development

- A series of compliance training lessons were rolled out, including:
 - Ergonomics
 - Workplace bullying and occupational violence
 - Fraud and corruption awareness
 - WHS awareness
 - Code of conduct for the Queensland Public Service
 - Cyber security awareness
 - Sexual harassment prevention.
- Professional development was supported through:
 - Networking events
 - APPEA virtual seminars
 - Technical presentations and workshops for the gas and agribusiness sectors
 - Training in risk management and media and communications
 - Reviewed Performance and Professional Development Agreements.
- Commission staff have undertaken the Exceptional Leadership program – two 2-day workshops and one half-day workshop focusing on the organisation's culture and leadership and providing practical tools and skills to help staff and the organisation grow positively.
- Workplace wellness was further supported through:
 - Annual incident response training (First Aid);
 - Provision of employee assistance services to staff and immediate family members to support and promote health and wellbeing;
 - A business continuity plan to ensure appropriate arrangements are in place to continue operations as much as possible in response to the COVID-19 restrictions, including regular team catch-ups;
 - A revised Workplace Health and Safety policy and management plan to ensure health, safety and wellbeing of all staff, and compliance with legislative responsibilities;

- Weekly team safety shares to promote a proactive and responsive safety and wellbeing culture;
- Continued implementation of a safe travel policy and electronic check-in procedure for staff driving long distances; and
- Leased ANCAP-rated Fleet vehicles equipped with safety features for regional staff.

Future Priorities

The Commission's specific key priorities for FY22 service delivery include:

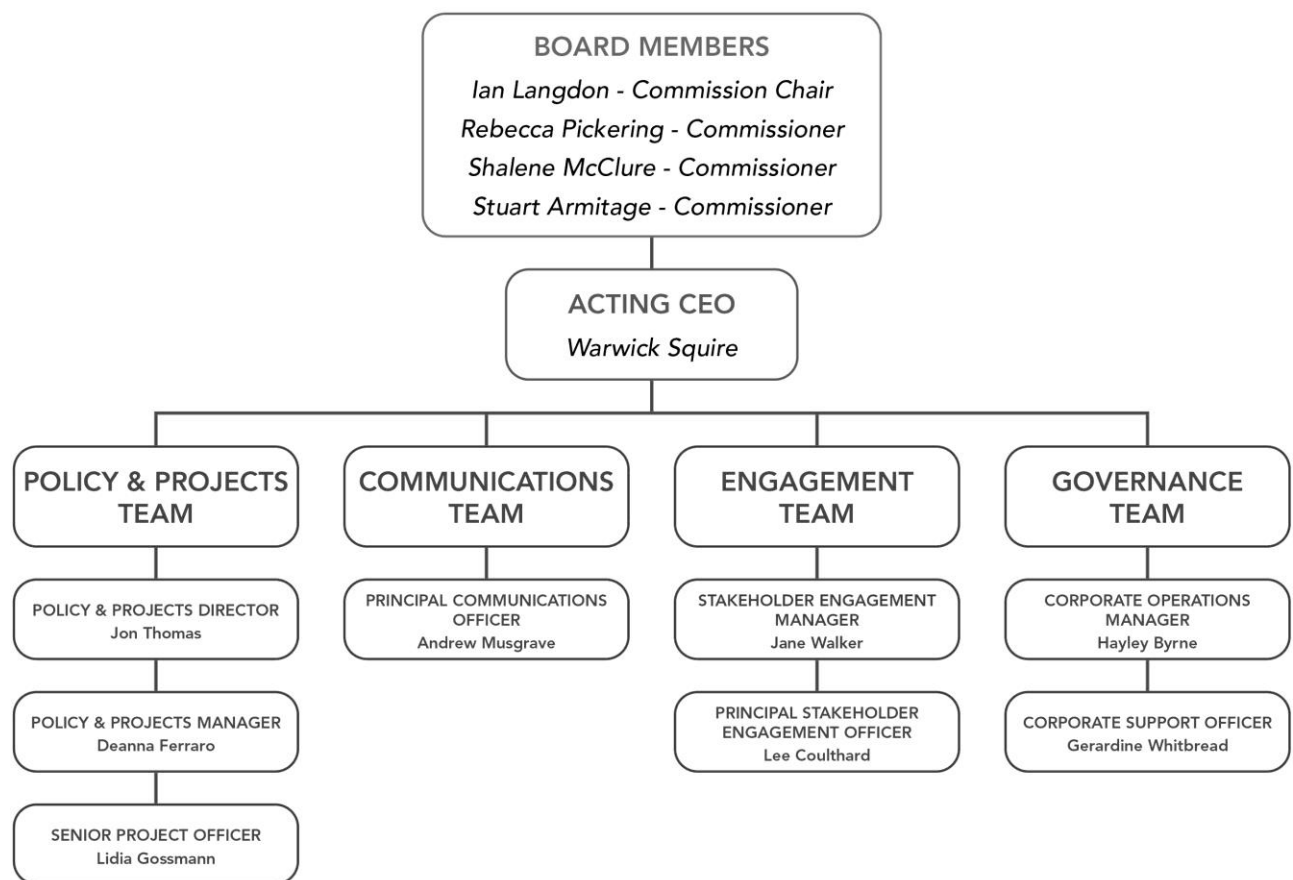
- building on already strong relationships and developing more collaborative arrangements with landholders, the gas industry, regional communities, academia and government agencies
- ensuring proactive and effective delivery of all our priority legislative functions
- working with the Resources to finalise deliberations around the future role and function of the Commission
- delivering the Commission's regulatory review framework and program priorities
- harnessing the momentum of the reinvigoration of the CLC to identify and address strategic issues regarding coexistence in Queensland's onshore gas industry
- expanding our communications and engagement program into new and emerging areas of gas exploration to stay ahead of the development curve
- continuing to support landholders and regional communities within areas of the 'Surat Gas Project' activities
- increasing engagement and education around residual risk, biosecurity, land access and make good matters related to onshore gas activities
- publishing the second edition of the GFCQ 'Shared Landscapes – Industry Trends' Report, presented via a web-based interactive platform that will delineate information and trends relating to the onshore gas industry in Queensland
- ongoing development of important tools for stakeholders, including Conduct and Compensation Agreement negotiation guidelines
- updating, supplementing and continuously improving information and education sources and delivery platforms to ensure they remain relevant, are 'fit for purpose' and meet stakeholder needs
- completing and launching the Commission's new and improved website to better meet stakeholder (especially landholder) needs
- update and release of The Gas Guide 2.1 as a comprehensive guide (especially for landholders) to the onshore gas industry's activities
- completing the review of the assessment process under the RPI Act
- continuing efforts in resolving the long-term public liability insurance issue relating to private properties that host gas activity and infrastructure
- evaluating the adequacy of remedy for property owners neighbouring CSG activities, together with Resources, DES and other key stakeholders.

Our People

The Commission employed nine (9) staff members as of 30 June 2021, equivalent to 8.8 full-time equivalents (FTE).

The Chief Executive Officer is appointed on an individual employment agreement as required under the [Gasfields Commission Act 2013](#). Other staff members are employed under the [Public Service Act 2008](#).

Organisational structure



The Commission Board

The current Commission Board (the Board) was appointed on 1 December 2019 for a three-year period. The Board is responsible for setting the Commission’s strategic direction, establishing strategic objectives for management, and monitoring the achievement of these objectives. Commission staff are responsible for the implementation of these strategic objectives.

Ian Langdon – Chair

GFCQ Chair Ian Langdon has extensive board experience as chair, audit committee chair and director of a wide range of companies and government organisations.

Mr Langdon is also chair of Gold Coast Health with responsibility for two major hospitals and a number of community-based services.

His previous roles include:

- Chair of the Peanut Company of Australia until its sale in January 2018 to Bega Cheese
- Chair of the Dairy Farmers Group, a farmer owned co-operative that operated processing plants throughout South Australia, Victoria, New South Wales and Queensland until its sale to the Lion Nathan Group
- Member of the Boards of Rabo Bank, Pivot Fertilizers and Delta Electricity
- Associate Professor and Dean of Business at Griffith University (Gold Coast Campus).

Rebecca Pickering – Commissioner

Ms Pickering has extensive experience in the energy and infrastructure industries having held senior executive roles at Energex, Origin Energy and Australian Rail Track Corporation. Her career spans policy and regulation, strategy and portfolio management, stakeholder relations, operations, safety leadership and reputation management.

During 12 years at Origin Energy, Ms Pickering worked on the regulatory framework for the CSG industry, led community engagement, secured the environmental approvals and land access for the first 1000 wells of the Australia Pacific LNG project, and ran gas field operations.

Ms Pickering has a strong interest in sustainability and the growth of regional communities.

Stuart Armitage – Commissioner

Mr Armitage is an active member of Cotton Australia, Central Downs Irrigators Limited, the Darling Downs Cotton Growers Inc, AgForce Queensland, and is the former president of the Queensland Farmers' Federation.

Mr Armitage has been involved with farming all his life. He grew up on a dairy farm near Oakey and for the past 40 years has been farming at Cecil Plains on the family operation with his wife Maxine. For the past 21 years they have grown mainly cotton on their 570-hectare flood-irrigated farm with grain as an opportunity and rotation crop.

Shalene McClure – Commissioner

Ms McClure is a petroleum geologist with more than 25 years of oil and gas industry experience and has broad and intimate knowledge of the coal seam and unconventional gas sectors of Queensland.

Ms McClure was involved in all phases of the Queensland gas industry including drilling, seismic exploration, appraisal, technical evaluations, field development and operation of assets. She is also a past Federal President of the Petroleum Exploration Society of Australia (PESA).

Warwick Squire – Acting Chief Executive Officer

Mr Squire has more than ten years of specialised experience in mining, resources and energy sectors, and twenty years in the government sector. He has successfully led the development and delivery of complex and sensitive economic, social and environmental legislative and policy projects, programs and initiatives, and structural and cultural change reforms.

Mr Squire was appointed GFCQ Acting CEO on 21 September 2020.

Board Meeting Attendance

For the period 1 July 2020 to 30 June 2021, the board held 5 full session Board meetings and 6 out of session Board meetings with attendance by Commissioners as follows:

Member	Position	Meetings attended
<i>Full session Board meeting attendance</i>		
Ian Langdon	<i>Chair</i>	4
Rebecca Pickering	<i>Member</i>	5
Shalene McClure	<i>Member</i>	5
Stuart Armitage	<i>Member</i>	4
<i>Out of session Board meeting attendance</i>		
Ian Langdon	<i>Chair</i>	6
Rebecca Pickering	<i>Member</i>	6
Shalene McClure	<i>Member</i>	6
Stuart Armitage	<i>Member</i>	6
Total full session Board Meetings for 2020-21		5
Total out of session Board Meetings for 2020-21		6

Our values

- **Integrity**

We observe the highest ethical standards to build open, honest and trusted relationships, and we provide evidence-based and objective advice to demonstrate impartiality and transparency.

- **Accountability**

We are committed to our purpose, vision and strategic objectives, and we operate professionally in accordance with the Public Service values. We take personal responsibility for our actions and behaviours. We are empowered to show initiative and deliver high quality, timely and value-adding outcomes. We seek opportunities for continued personal and professional development.

- **Collaboration**

We work as a team to support each other and benefit from differing ideas, capabilities and perspectives. We consult and engage with our stakeholders to share information and points of view.

- **Respect**

We promote a diverse, healthy and safe workplace. We enable and support all staff to perform at their best and to reach their potential. We actively listen to each other and foster strong stakeholder relationships by seeking to understand different views and contributions.

- **Adding value**

We strive for excellence by being open and receptive to receiving feedback. We strive to find solutions to existing and emerging issues that meet stakeholders' needs. We embrace change and innovation, and we invest in the development of our workforce.

Equal employment opportunities

The Commission supports the principles underlying equal employment opportunities and works to ensure that its work environment adheres to the principles of anti-discrimination, and the prevention of sexual harassment and bullying.

Ethical procedures, values and practices

The Commission's policies, procedures and practices align with the ethical principles established under the [Public Sector Ethics Act 1994](#) (integrity and impartiality, promoting the public good, and commitment to the system of government accountability and transparency).

The Commission has adopted the Code of Conduct for the Queensland Public Service as it applies to the Chief Executive Officer (appointed under the Act) and other officers of the Commission (appointed under the [Public Service Act 2008](#)).

All staff receive appropriate education and training about public sector ethics on an annual basis.

Commissioners' contracts also include the requirement to abide by the Code and to disclose any potential or actual conflicts of interest. In addition, the Australian Institute of Company Directors Code of Conduct has been adopted for Commissioners.

Human Rights

During FY21 all staff assisted the development of a better understanding of the Commission's human rights obligations and how to take them into account during our everyday work.

The Commission seeks to act and make decisions in a way that is consistent with human rights, and gives proper consideration to relevant human rights ([section 58\(1\)](#) of the [Human Rights Act 2019](#)) when making decisions, including administrative decisions, policy decisions, human resourcing decisions and corporate services decisions.

There were no human rights complaints received by the Commission during FY21.

Strategic workforce planning and performance

As of 30 June 2021, the Commission's workforce constituted 8.8 full time equivalent staff. The separation rate for permanent employees was 30.6%.

The Commission's staffing levels are based on the Commission's establishment, operational plan and annual budget.

Candidates for permanent employment undergo merit-based selection.

The Commission engages contractors periodically for specialised advice and services when required.

Employee performance management and development

All staff undergo a corporate induction program on appointment and subsequent annual training that includes orientation to the Commission's roles and functions, policies and procedures, and IT and records management systems.

Each year, staff member satisfaction levels are surveyed, with performance being evaluated and monitored through team development sessions. Monthly operational plan sessions are held, which include performance evaluation discussions, learning plans and key performance indicators (which include the identification of professional development opportunities).

The Commission is committed to maintaining an environment of continued professional development and learning, which focuses on skills development, career enhancement and supporting a culture of learning.

Responding to COVID-19

Since the outbreak of COVID-19, the Commission has made the necessary changes needed to ensure that all processes, procedures, plans and engagement activities comply with Queensland's Chief Health Officer directions, Workplace Health and Safety Queensland guidelines and the National COVID-19 Safe Workplace Principles.

Commission staff were supported to work remotely since April 2020.

Flexible work arrangements and healthy work/life balance

In order to attract and retain an inclusive, diverse and capable workforce, the Commission enables staff (where appropriate) to negotiate:

- part-time work
- flexible working hours
- working from home and telecommuting arrangements.

The Commission supports a healthy work/life balance and, to that end, encourages staff to take recreation leave on a regular basis. An employee assistance program is available to support managers, employees and their families with confidential counselling in relation to workplace and personal issues.

Industrial and employee relations framework

An employee consultation model is in place for the review and implementation of the Commission's policies and procedures.

In addition, staff members receive training when new and/or revised policies are adopted.

The Chief Executive Officer manages any workplace complaints, investigations and WorkCover claims that may arise. Investigations may be outsourced where specialist knowledge or skills are required, or where there may be a perceived conflict of interest.

We engage the Corporate Administration Agency (CAA), under a Service Level Agreement, to support the Commission in these activities.

Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during FY21.

Governance – risk management and accountability

Audit and Risk Management Committee

The Commission Board re-established the Audit and Risk Management Committee (the Committee) in October 2019. The role of the Committee is to provide assurance and assistance to the Commission Board by demonstrating due diligence and care to:

- review the organisation’s reporting functions to ensure the integrity of the financial report
- ensure all internal control and risk management functions are operating effectively and reliably
- provide strong and effective oversight of the organisation’s internal and external audit functions.

The Committee is comprised of the Board Chairperson, three Commissioners and an external member. The Chief Executive Officer, Board Secretary, Commission management team and a member of the Queensland Audit Office all attend meetings as observers.

The Committee focuses on reviewing the frameworks and procedures for effectively managing business risk and provides advice on the control mechanisms to mitigate the identified risks, protect the Commission’s employees, reputation and assets, and promote efficient and effective work practices.

The Committee has the authority to:

- conduct or authorise investigations into matters within its scope of responsibility
- access information, records and personnel of the Commission for such purpose
- request the attendance of any employee, including executive staff, at Committee meetings
- conduct meetings with the Commission’s internal and external auditors (as necessary)
- seek advice from external parties (as necessary).

The Committee observes the terms of its charter and has due regard to the Audit Committee’s guidelines.

Audit and Risk Management Committee meeting attendance

During FY21 the Committee met on three occasions with the following attendance:

Member	Position	Meetings attended
<i>Full Audit and Risk Management Committee meetings</i>		
Ian Langdon	<i>Chair</i>	3
Cathy Howarth	<i>External</i>	3
Rebecca Pickering	<i>Member</i>	3
Shalene McClure	<i>Member</i>	3
Stuart Armitage	<i>Member</i>	2

Out of session Audit and Risk Management Committee meetings

Ian Langdon	<i>Chair</i>	1
Cathy Howarth	<i>External</i>	1
Rebecca Pickering	<i>Member</i>	1
Shalene McClure	<i>Member</i>	1
Stuart Armitage	<i>Member</i>	1

Total full ARMC 2020-21		3
Total out of session ARMC for 2020-21		1

Risk management system

In accordance with the *Financial Accountability Act 2009*, the Commission is required to establish and maintain appropriate systems of internal control and risk management.

In February 2020, the Board endorsed the Commission's Risk Maturity Project Plan to:

- improve consistency across all elements of the Commission's risk management framework and alignment with the Commission's legislative functions
- advance the Commission's risk maturity level from level 1 (basic) to level 2 (developing) in accordance with the [QAO's Risk Management Maturity Model](#) once the activities and deliverables in this project plan have been implemented.

The Commission developed and implemented a new Risk Management Framework, including a new:

- Risk Appetite Statement
- Risk Matrix
- Risk Management Policy
- Risk Management Procedure
- Risk Register.

The Commission has completed its Risk Maturity Project to advance its risk maturity in accordance with the QAO's Risk Management Maturity Model.

All staff participated in the Commission's inaugural annual Risk Workshop in December 2020 and management from all business units also participated in quarterly risk management meetings to identify new opportunities and improve business practices. This suite of deliverables and activities resulted in the Commission exceeding its Risk Maturity Project objectives.

Procurement policy and procedure

The Commission is committed to advancing the principles of the Queensland Procurement Policy (QPP) 2021. The Commission ensures that its procurement activities are conducted in accordance with the QPP principles applicable to statutory bodies:

1. Putting Queenslanders first when securing value for money
2. Advancement of economic, environmental and social objectives

3. Integrity, probity and accountability
4. Leaders in procurement practice
5. Working together to achieve outcomes
6. Governance and planning.

This policy applies to all procurement activities, including the engagement of consultants and contractors and the purchase of significant plant and equipment.

All officers of the Commission are required to adhere to the Commission's policies on conflicts of interest and disclosure of related parties when undertaking procurement activities.

A person with a conflict of interest in relation to the procurement process, including a related party, will be removed from all aspects of the procurement process, including the decision-making and approval of contracts. Any conflicts of interest will be documented in the contract by the officer and the supplier.

The Commission has complied with procurement policies and practices during FY21.

Internal audit

As a small statutory body, the Commission does not have the capacity to implement an internal audit function, however, the Commission proactively manages its responsibilities under the [Financial Accountability Act 2009](#).

In FY21, the Commission conducted the following:

- developed and implemented a forward internal audit plan
- held regular Audit and Risk Management Committee meetings to provide assurance and assistance to the Commission Board on its risk, control and compliance framework and its external accountability requirements
- engaged an external contractor to perform quarterly audits to assess and report on the efficacy of internal controls and compliance with contemporary financial and governance management policies and procedures.

The Commission continually develops its internal audit function capabilities and framework.

External review

The QAO conducted a performance audit of Resources, DES and the Commission to determine how well Resources and DES are fulfilling their regulatory roles and how well the Commission is delivering on the government's sustainable coexistence policy in relation to the management of Queensland's CSG industry.

The QAO tabled its [report](#) in Parliament on 18 February 2020.

The QAO report made a number of findings and recommendations. The Commission accepted all five recommendations assigned to it and is implementing all of them.

Information systems and recordkeeping

The Commission manages information and records governance systems in accordance with the [Public Records Act 2002](#), the [Queensland Government Enterprise Architecture](#) (QGEA) policies and principles, and other key information standards and guidelines. The Commission continues to make improvements to these systems, including:

- approval granted through the Whole of Government Data and ICT Functional Review to engage skilled external resources to mature the Commission's Information Security Management System (ISMS) framework, to effectively manage risk, improve security posture, and implement and manage an ISMS framework that aligns with current international standards.
- continued development of the Commission's SRM which enables staff, including regional engagement officers, to capture their records remotely and effectively analyse data
- continued development of the Commission's records management system (SharePoint), to enhance information security, performance and information accessibility
- continued development and implementation of the records governance policy requirements, to advance the Commission's recordkeeping maturity.

As part of the induction process, all staff are trained in the making and keeping of public records. Public records are managed through a whole-of-organisation record-keeping program and are principally held in digital format on a cloud-based system.

There were no breaches of information security during FY21.

Financial Summary

Detailed financial statements are included in a later section of this report. The Commission is totally reliant on annual grant funding from the Queensland State Government, with modest additional revenues generated from interest on cash balances.

Expenditure totalled \$2.259 million, with the major items of expenditure being employee expenses (\$1.415 million) and supplies and services including travel to support regional engagement activities, contractor services, and corporate service level agreements (\$0.787 million).

The Commission received an unmodified audit report from the Auditor General confirming the Commission's financial statements are a true and accurate reflection of the Commission's transactions from FY21.

Comparison of budget and actual results

In 2020-21, the Commission's revenue exceeded expenses, resulting in an operating surplus of \$0.648 million. The table below compares budget and actual results.

The financial surplus was a result of changes in establishment, a new strategic plan, and decreased field operations due to the COVID-19 pandemic.

The Commission regularly monitors its financial position and remains confident that it has the financial capacity to deliver on its strategic objectives and manage coexistence issues as they arise.

	2020-2021 Actual \$'000	2020-2021 Budget \$'000	Variance \$'000
State Government Grant	2,562	2,562	0
Other Revenue	12	20	(8)
Draw down from cash reserves	333	333	0
Total Revenue	2,907	2,915	(8)
Employee Expenses	1,415	1,677	262
Supplies and Services	787	1,206	419
Other Expenses	57	32	(25)
Total Expenditure	2,259	2,915	656
Operating Result			648

State Government Grant / Total	88.13%
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Employee Expenses / Total Expenditure	62.63%
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GasFields Commission Queensland Financial Statements

for the year ended 30 June 2021

GasFields Commission Queensland

Financial Statements 2020-21

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General Information

These financial statements cover the GasFields Commission Queensland. It has no controlled entities.

The Commission is controlled by the State of Queensland which is the ultimate parent.

The head office and principal place of business of the Commission is:

Level 15, 53 Albert Street
BRISBANE QLD 4000

A description of the nature of the Commission's operations and its principal activities is included in the notes to the financial statements.

For information in relation to the Commission's financial statements email enquiries@gfcq.org.au or visit the Commission's Internet site www.gfcq.org.au.

Amounts shown in these financial statements may not add to the correct subtotals or totals due to rounding.

GasFields Commission Queensland

Statement of Comprehensive Income for the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
OPERATING RESULT			
Income			
Grants and other contributions	2	2,562	2,526
Interest		12	22
Total Income		2,574	2,548
Expenses			
Employee expenses	3	1,415	1,605
Supplies and services	6	787	1,105
Depreciation	8	7	7
Other expenses		50	62
Total Expenses		2,259	2,779
Operating Result		315	(231)
Total Comprehensive Income		315	(231)

The accompanying notes form part of these statements.

GasFields Commission Queensland

Statement of Financial Position as at 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Current Assets			
Cash and cash equivalents	7	822	420
Other current assets		49	70
Receivables		8	11
Total Current Assets		879	501
Non Current Assets			
Plant and equipment	8	15	23
Total Non Current Assets		15	23
Total Assets		894	524
Current Liabilities			
Payables	9	138	76
Accrued employee benefits	10	108	115
Total Current Liabilities		246	191
Total Liabilities		246	191
Net Assets		648	333
Equity			
Accumulated surplus		648	333
Total Equity		648	333

The accompanying notes form part of these statements.

GasFields Commission Queensland

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

	Accumulated Surplus \$'000
Balance as at 1 July 2019	564
Operating Result	(231)
Balance as at 30 June 2020	<u>333</u>
Balance as at 1 July 2020	333
Operating Result	315
Balance as at 30 June 2021	<u>648</u>

The accompanying notes form part of these statements.

GasFields Commission Queensland

Statement of Cash Flows

for the year ended 30 June 2021

	2021	2020
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service Appropriation Receipts	2,562	2,526
GST input tax credits from ATO	12	29
Other	12	22
<i>Outflows:</i>		
Employee expenses	(1,422)	(1,650)
Supplies and services	(725)	(1,133)
GST paid to suppliers	(9)	(11)
Other	(29)	(107)
	<hr/>	<hr/>
Net cash provided by (used in) operating activities	401	(324)
	<hr/>	<hr/>
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for plant and equipment	1	(16)
	<hr/>	<hr/>
Net cash provided by (used in) investing activities	1	(16)
	<hr/>	<hr/>
Cash flows from financing activities		
<i>Outflows:</i>		
Lease payments	-	-
	<hr/>	<hr/>
Net cash provided by (used in) financing activities	-	-
	<hr/>	<hr/>
Net increase (decrease) in cash and cash equivalents	402	(340)
	<hr/>	<hr/>
Cash and cash equivalents at beginning of financial year	420	760
	<hr/>	<hr/>
Cash and cash equivalents at end of financial year	822	420
	<hr/>	<hr/>

The accompanying notes form part of these statements.

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

Note 1:	Basis of Financial Statement Preparation
Note 2:	Grants and Other Contributions
Note 3:	Employee Expenses
Note 4:	Key Management Personnel (KMP) Disclosures
Note 5:	Related Party Transactions
Note 6:	Supplies and Services
Note 7:	Cash and Cash Equivalents
Note 8:	Plant and equipment and depreciation expense
Note 9:	Payables
Note 10:	Accrued Employee Benefits
Note 11:	Contingencies
Note 12:	Events occurring after Balance Date

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

1. Basis of Financial Statement Preparation

Objectives and Principal Activities of the Commission

The GasFields Commission Queensland ("the Commission") is an independent statutory body established under the GasFields Commission Act 2013. The Commission's purpose is to manage and improve sustainable coexistence among landholders, regional communities and the onshore gas industry in Queensland.

The Commission is responsible for delivering the following legislative functions:

- facilitating better relationships between landholders, regional communities and the onshore gas industry;
- reviewing the effectiveness of government entities in implementing regulatory frameworks that relate to the onshore gas industry;
- advising Ministers and government entities about the ability of landholders, regional communities and the onshore gas industry to coexist within an identified area;
- in response to requests for advice from the chief executive under the *Regional Planning Interests Act 2014* about assessment applications under that Act, advising that chief executive about the ability of landholders, regional communities and the resources industry to coexist within the area the subject of the application;
- making recommendations to the relevant Minister that regulatory frameworks and legislation relating to the onshore gas industry be reviewed or amended;
- making recommendations to the relevant Minister and onshore gas industry about leading practice or management relating to the onshore gas industry;
- advising the Minister and government entities about matters relating to the onshore gas industry;
- obtaining particular information from government entities and prescribed entities;
- obtaining advice about the onshore gas industry or functions of the commission from government entities;
- supporting the provision, to the community and stakeholders, of information prepared by appropriate entities on health and wellbeing matters relating to the onshore gas industry or geographical areas in which the onshore gas industry operates;
- facilitating appropriate entities to undertake community engagement and participation in initiatives about assessing health and wellbeing concerns relating to onshore gas activities;
- publishing educational materials and other information about the onshore gas industry;
- partnering with other entities for the purpose of conducting research related to the onshore gas industry;
- convening advisory bodies to assist the commission to perform any function listed above.

(a) Compliance with Prescribed Requirements

GasFields Commission Queensland has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2020.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations.

With respect to compliance with Australian Accounting Standards and Interpretations, the Commission has applied those requirements applicable to not-for-profit entities, as the Commission is a not-for-profit public sector entity. Except where stated, the historical cost convention is used.

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

1. Basis of Financial Statement Preparation (cont'd)

(b) The Reporting Entity

The financial statements include the value of all income, expenses, assets, liabilities and equity of the Commission. The Commission does not have any controlled entities.

(c) Taxation

The Commission is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Commission. GST credits receivable from, and GST payable to the Australian Taxation Office, are recognised in the Statement of Financial Position.

(d) Authorisation of Financial Statements for Issue

The financial statements are authorised for issue by the Chair and CEO of the GasFields Commission Queensland at the date of signing the Management Certificate.

(e) Other Presentation Matters

Currency and Rounding - Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero unless disclosure of the full amount is specifically required.

Comparatives - Comparative information reflects the audited 2019-20 financial statements.

(f) Implementation of the Shared Services Initiative

The Corporate Administration Agency (CAA) provides the Commission with corporate services under the "Shared Services Provider" model. The fees and terms of the services are agreed through a Service Level Agreement, negotiated annually and include:

- Financial services
- Human resources, recruitment and payroll
- Information management services (Information technology).

(g) New and Revised Accounting Standards

First time mandatory application of Australian Accounting Standards and Interpretations

No new accounting standards applicable for the first time in 2020-21 had a material impact on the Commission.

Early adoption of Australian Accounting Standards and Interpretations

No accounting pronouncements were early adopted in the 2020-21 financial year.

Voluntary changes in accounting policy

No voluntary changes in accounting policies occurred during the 2020-21 financial year.

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

	2021 \$'000	2020 \$'000
2. Grants and Other Contributions		
Contributions from Government	2,562	2,526
Total	2,562	2,526

Accounting Policy

Grants and contributions are non-reciprocal transactions where the Commission does not directly give approximately equal value to the grantor. As the grant does not contain sufficiently specific performance obligations, the grant is accounted for under AASB 1058 Income of Not-for-Profit Entities and revenue is recognised upon receipt of grant funding.

3. Employee Expenses

Employee Benefits

Wages and salaries *	1,052	1,271
Employer superannuation contributions	112	131
Annual leave expense	88	73
Long service leave levy	20	25

Employee Related Expenses

Payroll tax	47	63
Other employee related expenses	96	42

Total	1,415	1,605
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	2021	2020
Number of employees:	9.8	9.8

* 2020 Wages and salaries includes \$8,500 of \$1,250 one-off, pro-rata payments for 6.8 full-time equivalent employees (announced in September 2019).

The number of employees, including both full-time employees and part-time employees, and is measured on a full-time basis.

Accounting Policies

Short-term employee benefits - wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates.

Prior history to date indicates that on average, sick leave taken in each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Long-term employee benefits - long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Commission to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

No provision for long service leave is recognised in the Commission's financial statements, the liability being held on a whole-of-Government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

3. Employee Expenses (cont'd)

Superannuation

Superannuation benefits are provided through defined contribution (accumulation) plans in accordance with employees' conditions of employment and employee instructions as to superannuation plan (where applicable).

Defined Contribution Plans – Employer contributions are based on rates specified under conditions of employment. The Commission's contributions are expensed when they become payable at each fortnightly pay period.

4. Key Management Personnel (KMP) Disclosures

Details of Key Management Personnel

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Commission during 2020-21. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Chair	Responsible, in consultation with other Commission members, to develop the strategies, objectives, and policies of the Commission and to ensure the Commission functions in a proper, effective and efficient manner.
Commissioners	Responsible to develop the strategies, objectives and policies of the Commission and to ensure the Commission functions in a proper, effective and efficient manner.
Chief Executive Officer	Responsible for ensuring the Commission's function and objectives are fulfilled in accordance with the strategy, policies and programs approved by the Commission Board.

KMP Remuneration Policies

The remuneration policy of the Chair and Commissioners is set by the Governor in Council. The remuneration of the Chief Executive Officer is set by the Board.

Remuneration expenses for key management personnel comprises the following components:

Short term employee expenses which include:

- **Monetary expenses** - consisting of base salary, allowances and leave entitlements paid and provided for the entire year. For Part-time Commissioners, remuneration for approved out-of-session activity is also included; and
- **Non-monetary benefits** - consisting of provision of a motor vehicle together with fringe benefits tax applicable to the benefit.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment benefits include amounts expensed in respect of employer superannuation obligations.

Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.

No performance bonuses were paid to any key management personnel.

The following disclosures focus on the expenses incurred by the Commission during the respective reporting periods that is attributable to key management positions. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

4. Key Management Personnel (KMP) Disclosures (cont'd)

Remuneration Expenses

1 July 2020 – 30 June 2021

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer (to 11 Sep 2020)	37	1	-	4	-	42
Chief Executive Officer (from 21 Sep 2020)	160	3	4	14	-	181
Chief Executive Officer (Relieving)	13	-	-	1	-	14
Chair	18	-	-	2	-	20
Commissioner	5	-	-	-	-	5
Commissioner	5	-	-	-	-	5
Commissioner	5	-	-	-	-	5
Total Remuneration	243	4	4	21	-	272

1 July 2019 – 30 June 2020

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer (to 29 Nov 2019)	99	3	2	11	93	208
Chief Executive Officer (from 11 Nov 2019)	118	-	-	12	-	130
Chair	27	-	-	2	-	29
Commissioner (to 30 Nov 2019)	2	-	-	-	-	2
Commissioner (to 30 Nov 2019)	4	-	-	-	-	4
Commissioner (to 30 Nov 2019)	5	-	-	-	-	5
Commissioner (from 5 Dec 2019)	3	-	-	-	-	3
Commissioner (from 5 Dec 2019)	2	-	-	-	-	2
Commissioner (from 5 Dec 2019)	2	-	-	-	-	2
Total Remuneration	262	3	2	25	93	385

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

5. Related Party Transactions

Transactions with people/entities related to KMP

There were no transactions with people or entities related to our KMP in 2020-21.

6. Supplies and Services

	2021 \$'000	2020 \$'000
Contractors	221	469
Office accommodation	201	197
Corporate service charges	166	154
Travel	29	69
Repairs and maintenance	67	79
Minor plant and equipment	2	1
Motor Vehicle	46	51
Stakeholder Engagement	3	5
Administration costs	26	19
Communications	15	13
Advertising and promotion	11	48
Total	787	1,105

Accounting Policy

Supplies and services expenses are recorded on an accrual basis as the Commission receives the goods and services.

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within office accommodation line items.

7. Cash and Cash Equivalents

Cash at bank	822	420
Total	822	420

Accounting Policy

Cash and Cash Equivalents include all cash and cheques receipted at 30 June as well as deposits held at call with financial institutions.

8. Plant and equipment and depreciation expense

Plant and Equipment at cost:

Gross	32	32
Less: accumulated depreciation plant and equipment	(17)	(9)
Carrying amount at 30 June	15	23

Represented by movements in carrying amount

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

8. Plant and equipment and depreciation expense (cont'd)

Plant and Equipment reconciliation

	2021 \$'000	2020 \$'000
Carrying amount at 1 July	23	14
Acquisitions	-	15
Depreciation for period	(7)	(7)
Carrying amount at 30 June	15	23

Accounting Policy - Recognition and Measurement

Asset Acquisition

Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use. However, any training costs are expensed as incurred.

Recognition of Property, Plant and Equipment

Items of plant and equipment with a historical cost or other value equal to or exceeding the following thresholds in the year of acquisition are reported as Plant and Equipment for the following class:

Plant and Equipment \$5,000

Expenditure on plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the statutory body. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Measurement of Non-Current Physical Assets using Cost

Plant and equipment is measured at cost in accordance with Queensland Treasury's Non-Current Asset Policies. The carrying amounts for plant and equipment at cost approximate their fair value.

Depreciation

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset, less any estimated residual value, progressively over its estimated useful life to GasFields Commission Queensland.

Depreciation rates for each class of depreciable asset:

Class	Rate
Plant and equipment	20%

9. Payables

	2021 \$'000	2020 \$'000
Trade and other creditors	42	23
Accruals	96	53
Total	138	76

Accounting Policy

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

GasFields Commission Queensland

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2020-21

	2021	2020
	\$'000	\$'000
10. Accrued Employee Benefits		
<i>Current</i>		
Provision for annual leave	97	103
Salary and wages payable	-	(1)
Accrued leave loading	7	7
Long service leave levy payable	4	5
Superannuation payable	-	1
Total	108	115

11. Contingencies

There are no legal or any other contingencies that are known to the Commission at 30 June 2021.

The Commission has not been subject to, and is not aware of any pending legal actions, litigations or any other court matters as of 30 June 2021.

12. Events Occurring after Balance Date

The Commission is not aware of any post balance date events.

**Management Certificate
for GasFields Commission Queensland**

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62 (1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects;
- (b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of GasFields Commission Queensland for the financial year ended 30 June 2021 and of the financial position of the Commission at the end of that year.

We acknowledge responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



.....
Ian Langdon
Chair
GasFields Commission Queensland

Date: 31 August 2021



.....
Warwick Squire
Acting CEO
GasFields Commission Queensland

Date: 31 August 2021

INDEPENDENT AUDITOR'S REPORT

To the Board of GasFields Commission Queensland

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of GasFields Commission Queensland (the Entity).

In my opinion, the financial report:

- a) gives a true and fair view of the Entity's financial position as at 30 June 2021, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards – Reduced Disclosure Requirements.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

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

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

Responsibilities of the Entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards – Reduced Disclosure Requirements, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the Entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

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

I communicate with the Board 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.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the Entity's transactions and account balances to enable the preparation of a true and fair financial report.



Philip Airey
as delegate of the Auditor-General

31 August 2021

Queensland Audit Office
Brisbane

Glossary

APPEA	Australian Petroleum Production & Exploration Association
ARMC	Audit and Risk Management Committee
CAA	Corporate Administration Agency
CCA	Conduct and Compensation Agreement
CC BY	Creative Commons Attribution 4.0 International licence
CLC	Community Leaders Council
CSG	Coal Seam Gas
DES	Department of Environment and Science
Resources	Department of Resources
EDM	Electronic Direct Mail
FTE	Full-Time Equivalent
FY21	Financial Year 2021
GFCQ	GasFields Commission Queensland
ISMS	Information Security Management System
LCQ	Land Court of Queensland
MGA	Make Good Agreement
OGIA	Office of Groundwater Impact Assessment
OLAO	Office of the Land Access Ombudsman
PAA	Priority Agricultural Area
PESA	Petroleum Exploration Society of Australia
PLA	Priority Living Area
QAO	Queensland Audit Office
QEP	Queensland Exploration Program
QGABAC	Queensland Great Artesian Basin Advisory Council
QGEA	Queensland Government Enterprise Architecture
QPP	Queensland Procurement Policy
RIDA	Regional Interest Development Approval
RPI Act	<i>Regional Planning Interests Act 2014</i>
SAG	Stakeholder Advisory Group
SCA	Strategic Cropping Area
SRM	GasFields Commission's Stakeholder Relationship Management System
SSAG	Surat Stakeholder Advisory Group
The Act	<i>Gasfields Commission Act 2013</i>
The Board	GasFields Commission Board
The Committee	GasFields Commission Audit and Risk Management Committee
UWIR	Underground Water Impact Report

Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	3
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	4
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	59
	<ul style="list-style-type: none"> Interpreter service statement 	Queensland Government Language Services Policy ARRs – section 9.3	2
	<ul style="list-style-type: none"> Copyright notice 	Copyright Act 1968 ARRs – section 9.4	2
	<ul style="list-style-type: none"> Information Licensing 	QGEA – Information Licensing ARRs – section 9.5	2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	5
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	10
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	11
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	N/A
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	39
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	29
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	29
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	N/A
	<ul style="list-style-type: none"> Public Sector Ethics 	Public Sector Ethics Act 1994 ARRs – section 13.4	32
	<ul style="list-style-type: none"> Human Rights 	Human Rights Act 2019 ARRs – section 13.5	32
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	31
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	35
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	35
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	37
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	37
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	38
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	-

Summary of requirement	Basis for requirement	Annual report reference	
Governance – human resources	<ul style="list-style-type: none"> • Strategic workforce planning and performance 	ARRs – section 15.1	33
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	34
Open Data	<ul style="list-style-type: none"> • Statement advising publication of information 	ARRs – section 16	2
	<ul style="list-style-type: none"> • Consultancies 	ARRs – section 33.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 33.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 33.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	55
	<ul style="list-style-type: none"> • Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	56

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*