



OFFICE OF
THE QUEENSLAND

Integrity
Commissioner

Annual Report

2025–26

Encouraging confidence in
public institutions and public office

Acknowledgement of Traditional Owners and Custodians

The Office of the Queensland Integrity Commissioner acknowledges Aboriginal and Torres Strait Islander peoples as the Traditional Owners and Custodians of the Country on which we live and work, and pays respects to Elders past and present.

We are committed to working in partnership with Aboriginal and Torres Strait Islander peoples to build enduring relationships founded on mutual trust, respect and understanding. We thank them for protecting our Queensland lands, coastline and ecosystems since time immemorial.

Through this commitment, we aim to support a shared vision of integrity, respect and inclusion for all Queenslanders.

Commitment to human rights

Our commitment to respecting, protecting and promoting human rights forms the foundation of our policies, actions and decisions. We are dedicated to ensuring that these are fair, inclusive and uphold the inherent dignity and rights of every individual. By fostering a culture of respect and accountability, we align our efforts with the principles of equality, justice and non-discrimination.

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2026

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Accessibility



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If you have difficulty understanding this report, you can contact us on (07) 3096 6406 and we will arrange an interpreter to communicate the report effectively to you.

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28 September 2026

Mr Martin Hunt MP,
Chair, Justice, Integrity and
Community Safety Committee
Parliament House
George Street
BRISBANE QLD 4000

Dear Chair,

I am pleased to submit for presentation to the Parliament the Annual Report and financial statements for the Office of the Queensland Integrity Commissioner.

I certify that this annual report complies with:

- the prescribed requirements of section 85K of the *Integrity Act 2009*
- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements is provided at [page 58](#) of this annual report.

Yours sincerely



Linda Waugh
Queensland Integrity Commissioner

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About us

The Office of the Queensland Integrity Commissioner (OQIC) is an independent statutory body established under the *Integrity Act 2009* (Integrity Act). As the OQIC is a key component of Queensland's integrity framework, we are committed to leading ethics, integrity and accountability across public administration.

The OQIC was established as a statutory body on 1 July 2024 and operates under the obligations set out in the *Financial Accountability Act 2009* (Qld) and the *Statutory Bodies Financial Arrangements Act 1982* (Qld). These Acts ensure we remain transparent and accountable for our performance through comprehensive public reporting, including the publication of our annual report and service delivery statements.

The Queensland Integrity Commissioner

The Queensland Integrity Commissioner (Integrity Commissioner) serves as the chief executive of the OQIC, supported in this role by the Deputy Integrity Commissioner and an Executive Leadership Team.

The Integrity Commissioner is a statutory office holder appointed by the Governor-in-Council and functions as an Officer of the Queensland Parliament. In performing their duties, the Integrity Commissioner operates independently and is not subject to external direction regarding the exercise of their functions and powers.

Linda Waugh was appointed as Queensland Integrity Commissioner on 5 December 2022.

Oversight of our operations

The OQIC is overseen by the Legislative Assembly's Justice, Integrity and Community Safety Committee. The committee's responsibilities include monitoring and reviewing the Integrity Commissioner's performance in fulfilling their functions under the Integrity Act and tabling each annual report in the Legislative Assembly.

What we do

The Integrity Commissioner's statutory functions, as outlined in section 7 of the Integrity Act, are to:

- give written advice about ethics or integrity issues to designated persons, former designated persons and former ministerial advisors
- meet with and advise members of the Legislative Assembly, orally or in writing, about interests issues
- register lobbyists and maintain the Queensland Lobbying Register (QLR)
- provide education and training to government representatives, Opposition representatives and registered lobbyists about the operation of Chapter 4 (Lobbying activity) of the Integrity Act
- raise public awareness of ethics and integrity issues.

Vision, values and stakeholders

In 2025–26, our work was informed by our vision, values and stakeholders.

Our vision

Confidence in public institutions and public office.

Our values

Our values underpin everything we do.

- **Challenge** misconceptions and myths around ethics and integrity.
- **Engage** key stakeholders to raise awareness about ethics, integrity and lobbying regulation.
- **Lead** by developing and promoting good practice standards for ethics and integrity and lobbying regulation.
- **Resolve** ethics and integrity issues in the public interest.

Our stakeholders

The OQIC's key stakeholders are defined by the powers and functions of the Integrity Commissioner under the Integrity Act, as outlined below.

- **Designated persons:** Members of Parliament (MPs), senior public officials and leaders, statutory office holders and other individuals specified under the Integrity Act, who can seek advice from the Integrity Commissioner on ethics, integrity and interests issues.
- **Government and Opposition representatives:** The Integrity Commissioner has a function to provide education and training about lobbying regulation to this stakeholder group.
- **The Premier:** May request advice from the Integrity Commissioner on standard setting for ethics and integrity matters.
- **The Minister for Integrity:** Following the Queensland State Election in October 2024, the Attorney-General and Minister for Justice assumed the additional role of Minister for Integrity. As outlined in their ministerial charter letter, this role includes working closely with the Integrity Commissioner to establish standards and procedures for fostering respectful conduct between Members of Parliament, the Executive Government and the Public Service.
- **Registered lobbyists:** Entities and individuals who are required to be registered in Queensland under the Integrity Act.

Beyond our focus on key stakeholders, we also share information on ethics, integrity and lobbying practices through our website and social channels, promoting transparency and a culture of integrity that benefits all Queenslanders.

Future strategic framework 2026–30

Following our transition to an independent statutory body in 2024, we reviewed our strategic foundations, including our vision, purpose and values, to ensure they remain fit for purpose. The review process involved all staff members and supported a shared understanding of our strategic direction. It reinforced our role in supporting the Integrity Commissioner to deliver their functions effectively and achieve organisational objectives.

The review informed our strategic framework for 2026–30, including our revised vision, purpose and values, which are outlined below.

Our vision

We are recognised as a leader in the field of ethics and integrity.

Our purpose

To build trust in public institutions by guiding the integrity of leaders and lobbyists.

Through our advisory services, regulation of lobbyists, and education initiatives, we ensure that leaders and lobbyists act transparently and in the public interest. By delivering these functions, we strengthen confidence in the ethical conduct of public administration and safeguard the integrity of Queensland's institutions.

Our values

- **Independence:** promote ethics and integrity without fear or favour.
- **Collaboration:** connect with others to achieve outcomes greater than the sum of our parts.
- **Trust:** build credibility by being reliable, transparent and committed to the public interest.
- **Excellence:** strive for the highest standards by taking on board feedback and embracing continuous improvement.

2025–26 at a glance

Advice

240

formal requests from a designated person for advice on **ethics, integrity or interests issues**

68%

of formal written advice requests **were from statutory office holders**

226

formal written advice requests **finalised**

65%

of advice requests **finalised in less than 10 business days**

83%

of formal written advice requests **were about conflicts of interest**

Engagement, training and education

62

education, training and awareness **presentations delivered**

16

mandatory training sessions **delivered to registered lobbyists**

16

publications

204

meetings with other stakeholders

142

meetings with designated persons about formal written advice requests

Lobbying

124

registered lobbying entities

237

registered lobbyists

1,324

lobbying activities recorded in the Queensland Lobbying Register

5

reports of potential offences under Chapter 4 of the Integrity Act

204

enquiries received about lobbying

84

instances of non-compliance recorded

Our workforce

~18

full-time equivalent employees

67%

overall employee engagement according to the 2025 Working for Queensland survey

19

people employed

74%

women

26%

from culturally or linguistically diverse backgrounds

Our financial position

\$5.575 million

annual budget

(\$6.862 million revised annual budget)

\$4.679 million

in total expenses

Message from the Integrity Commissioner

Another year of high demand for the services of the OQIC has reinforced the importance of our role within Queensland's integrity framework.

As I reflect on the year and all that has been achieved, it takes on even greater meaning given this is my final annual report as Queensland Integrity Commissioner. It is therefore appropriate for me to reflect not only on the work of the past 12 months but also the significant growth and development of the office over the past 4 years. During that time the OQIC has evolved from a very small office of only a couple of staff to an independent statutory body with broader responsibilities, increased capability, and a growing role within Queensland's integrity framework.

Against that broader backdrop the 2025–26 year was no exception, with continued growth across each of our key service areas: advice on ethics, integrity and interests issues; regulating lobbying; and engagement, training and education.

While this creates challenges for a small organisation like ours, I regard this sustained growth positively. It reflects greater awareness of ethics and integrity obligations and, importantly, a willingness by our stakeholders to seek guidance, understand their responsibilities, and uphold high standards of conduct.

Requests for advice reached the highest number in 5 years, at a total of 266. Among them were 234 formal written advice requests, predominantly about conflicts of interest. This is the third consecutive year of growth in this function. We also saw a significant shift in the complexity of matters, particularly in relation to conflicts of interest involving statutory office holders and government boards. In these matters, we regularly deal with people who have multiple roles and private interests that could give rise to a conflict of interest.

We also made significant progress in strengthening Queensland's lobbying regulatory framework. We completed a comprehensive review of the Queensland Registered Lobbyists Code of Conduct and introduced a new code and accompanying directives, which came into effect on 1 July 2026. To support implementation and a smooth transition, we introduced a 3-month adjustment period. This will allow registered lobbyists time to understand the new requirements, seek guidance and provide operational feedback.

During this period, other stakeholders will also be invited to provide feedback. We will then report on and implement any changes needed to support uptake of the code by mid-2026–27.

This year we also delivered the first annual mandatory training program for registered lobbyists, building on the foundational training introduced last year. The training focused on the new code and directives, and our compliance program. Our compliance capability was further strengthened through the appointment of a Regulatory Compliance and Audit Officer, supporting a more systematic approach to monitoring, auditing and regulatory action moving forward.

Education and engagement remained a significant part of our work, with 46 presentations and education sessions delivered to more than 1,050 participants. While the number of sessions was lower than last year, we found that presentations required more effort, as stakeholders increasingly sought detailed content tailored to the needs of their organisation or department. This has required more preparation and research by our team, and has also led to subsequent requests for advice, increasing demand on this function. Managing the increasing volume and complexity of work, while maintaining appropriate staffing levels, will remain an important focus. We also aim to maximise our education services in future years through increased use of the new online learning system implemented this year.

We also made considerable progress on many of the priorities identified in last year's report. Human resources and financial services arrangements were successfully transitioned to the Corporate Administration Agency as part of establishing our independent operating model. We continued to explore the most appropriate case management solution for the OQIC, commenced a major upgrade of the QLR, and progressed the redevelopment of our website.

These substantial projects will continue into 2026–27 and are important for improving our efficiency, regulatory capability and stakeholder experience.

It has been a privilege and an honour to have served as Queensland's sixth Integrity Commissioner.

The functions and purpose of the Integrity Commissioner are unique. There is no equivalent statutory office or officer in any other jurisdiction within Australia. The Integrity Commissioner plays an important role within the integrity system for the Queensland Parliament and Government – its contribution to improving community trust and confidence in our public institutions through the functions it performs is distinct from that of other integrity bodies.

It has been evident to me, from the feedback of those who seek ethics and integrity advice, that there is importance and value in having access to a confidential and independent advice service. Similarly, the regulation of third-party lobbyists in Queensland is viewed by many as the most effective and comprehensive scheme in Australia. The functions of raising awareness, educating and delivering training are equally important elements which underpin the success of this unique office.

I was fortunate to have followed five esteemed former Integrity Commissioners, all of whom made invaluable contributions to the work of this Office and to public office in Queensland:

- Dr Nikola Stepanov (2017–2022)
- Richard Bingham (2014–2017)
- David Solomon AM (2009–2014)
- Gary Crooke QC (2004–2009)
- The Hon. Alan Demack AO (2000–2004).

The changes and improvements during my tenure build upon the work of those previous Commissioners. The next Integrity Commissioner will come into an established independent statutory body with a great team of people ready to support them in performing their statutory functions and delivering on their vision and strategic goals for the OQIC.

As I conclude my term, I want to acknowledge and thank the staff both past and present, who have supported me and contributed so much to the development of this organisation.

Their professionalism, expertise and commitment have been central to the growth and achievements over the years. Together, we have seen the office evolve considerably, supported by increased funding, a stronger emphasis across government on integrity and ethical decision-making, and growing recognition of the importance of the services we provide.

Our team continues to work exceptionally hard, consistently rising to the challenge of increasing workloads and the demands of this office. Their professionalism, resilience and commitment continually exceed expectations, and the achievements outlined in this report are a direct result of their dedication.

I leave this role confident the OQIC is well placed for the future. It will continue to build its authority and capability within Queensland's integrity framework, supported by a dedicated team, clear strategic direction, and a strong foundation for continued improvement. It is well positioned to meet future demands and continue delivering high-quality advice, education and regulatory oversight in the public interest.

My time as Queensland Integrity Commissioner has been both deeply fulfilling, and, at times, challenging. I leave the role proud of what has been accomplished, grateful to all the people who have supported and worked with me, and confident in the OQIC's ongoing contribution to a strong and effective integrity framework in the Queensland public sector.



Linda Waugh
Queensland Integrity Commissioner

Performance

Strategic objectives

These objectives reflect the Integrity Commissioner's statutory functions and responsibilities outlined in the Integrity Act

- **Objective 1:** Provide advice on ethics, integrity and interests issues.
- **Objective 2:** Regulate lobbying activities.
- **Objective 3:** Train, educate and raise awareness of ethics, integrity and lobbying regulation.

Measuring performance

This year, we finalised our performance measures for inclusion in the 2026–27 Service Delivery Statements. Three new performance measures set standard timeframes for timely service delivery in support of our objectives. They are:

- 5 business days to approve individual lobbyist registration applications
- 7 business days to finalise requests for ethics and integrity advice
- 3 business days to finalise lobbying enquiries.

We will continue to explore opportunities to develop meaningful efficiency measures that align with the Queensland Government's Performance Management Framework and reflect the unique nature of our work.

We also continued work to develop other strategic key performance indicators and monitoring systems to enable meaningful evaluation of our operations. We now have a clear set of performance indicators in place and have established robust internal data collection and analysis processes to support comprehensive performance reporting. This framework has enhanced our internal performance monitoring and enabled us to present a more detailed account of our activities and achievements in this report.

Strategic risks, opportunities and transition progress

In 2025–26, we continued to consolidate our operations as an independent statutory body and embed the systems, processes and governance arrangements required to support sustainable, independent operations. It was a significant year of organisational development, with progress made across governance, corporate capability, technology, and workforce systems.

Operating environment

The year presented important opportunities to strengthen our organisational maturity. Building on the foundations established in 2024–25, we continued to develop the governance and policy frameworks needed to support independent operations and compliance with legislative and administrative requirements. This included finalising our risk register, developing a schedule of upcoming agenda items for the Executive Leadership Team to support more structured oversight of strategic and operational work and priorities, and creating additional internal governance oversight committees. We also began work to establish the Internal Audit function. We progressed a range of policy and operational frameworks, including in records management, correspondence and briefing processes, and right to information and privacy.

We strengthened our corporate, financial and administrative capability, and will complete our second set of financial statements and external audit as an independent statutory body in August 2026. We successfully transitioned our human resources and financial services arrangements to the Corporate Administration Agency, and our information and communication technology (ICT) services to Information and Technology Partners within the Department of Primary Industries.

Workforce capacity remained a key challenge during the year. As a small organisation, the OQIC continued to experience pressures associated with managing workload, maintaining capability and progressing strategic priorities in a competitive labour market. This included balancing the delivery of core functions with the introduction of new systems and processes, as well as progressing broader organisational initiatives such as an online learning platform, performance and development improvements, and other projects intended to strengthen organisational capability over time.

We progressed technology projects aimed at improving internal operations and enhancing stakeholder engagement, including scoping for a case management system to support future operational efficiency, procurement for major upgrades to the QLR, and a website redevelopment project, all of which are expected to be completed within the next financial year.

Recognising that our staff members are central to the OQIC's ability to deliver high-quality outcomes, we continued to invest in workforce capability and organisational development. From January 2026, the OQIC implemented the ELMO Learning & Performance Management System to support contemporary learning and development practices. During the reporting period, we also completed work on the online Performance and Development Agreement system, enabling its commencement from 1 July 2026. Incorporating organisational key performance indicators, the system provides a more structured approach to performance planning and supports stronger alignment between individual objectives and organisational priorities.

OBJECTIVE 1

Provide advice on ethics, integrity and interests issues

The provision of advice on ethics, integrity and interests issues is a key statutory function of the Integrity Commissioner under the Integrity Act. It enables designated persons, including members of the Legislative Assembly, senior public officials, statutory office holders and ministerial chiefs of staff, to seek advice relevant to their roles.

The advice provided by the Integrity Commissioner helps individuals navigate complex ethical challenges, manage conflicts of interest and uphold public trust. It is informed by approved codes of conduct, ethical standards and other relevant frameworks.

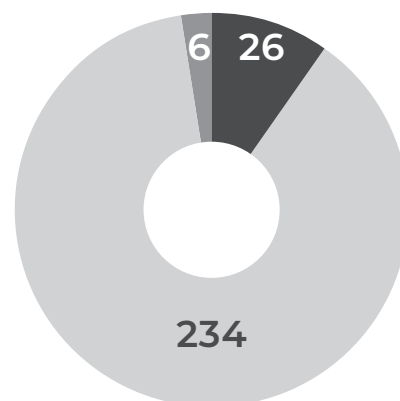
The OQIC's role is to ensure the Integrity Commissioner is supported with the resources, systems and operational capability needed to deliver timely, high-quality advice. The following section outlines the activities undertaken and outcomes achieved in 2025–26.

Advice requests

In 2025–26, demand for the Integrity Commissioner's advice continued to grow, with the total number of advice requests reaching 266. A significant reason for this growth was an increase in advice requests from statutory office holders (discussed further below). We received a total of 240 formal advice requests, consisting of 234 requests under Chapter 3, Part 2 of the Integrity Act, largely centred around conflict of interest matters; and 6 requests from members of the Legislative Assembly for advice about interests issues under Chapter 3, Part 3. There were also 26 requests for informal advice outside the scope of Chapter 3 – for example, where a designated person asked a question orally, or where the request was not made by a designated person but concerned an ethics or integrity issue (see Figure 1).

This marks the third consecutive annual increase in advice requests, and the highest number of requests received in the past 5 years. The shift in numbers reflects our increased engagement with newly appointed statutory office holders and continued confidence in our advisory services. Of the 199 people who requested advice in 2025–26, 40 percent requested advice on 2 or more occasions. Together, they accounted for 40 percent of all advice requests received in 2025–26.

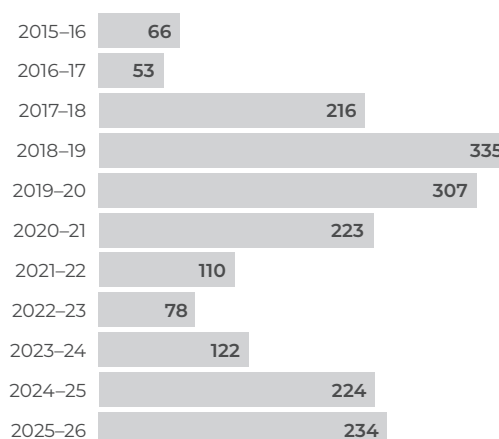
Figure 1: Number of advice requests received, 2025–26



- Formal written advice requests under Chapter 3, Part 2
- Advice requests about MPs' interests issues under Chapter 3, Part 3
- Requests for informal/non-Chapter 3 advice

This year also marks the highest number of advice requests received outside the limited period from 2017–18 to 2020–21, during which mayors and councillors were also eligible to seek advice from the Integrity Commissioner. It is almost double the number received in 2023–24 (see Figure 2).

Figure 2: Number of formal written advice requests (Chapter 3, Part 2) received by financial year, 2015–16 to 2025–26



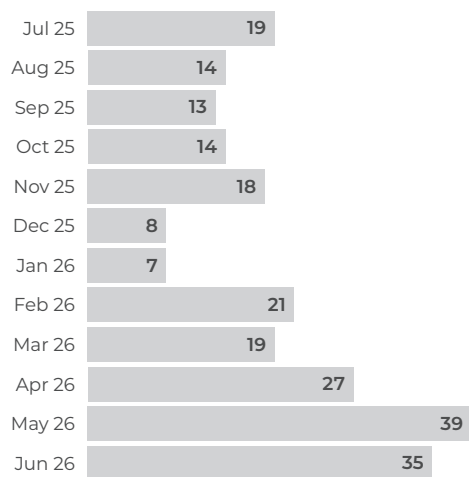
Note: Comparisons over time may be affected by minor variations in the data arising from changes to counting rules and recording practices.

Overall, 226 requests for written advice under Chapter 3, Part 2 of the Integrity Act and 26 informal or non-Chapter 3 advice requests were finalised in 2025–26.

Figure 3 shows the monthly distribution of advice requests received throughout 2025–26. There was a significant increase in requests throughout April, May and June 2026 due to the appointment of new members to government boards, including Hospital and Health Boards (HHB), and the Integrity Commissioner's proactive engagement with those entities and new appointees (discussed further under Objective 3 in this report). This engagement also heightened awareness of the Integrity Commissioner's functions for existing board members, which led to further requests for advice.

It is clear that the OQIC will experience increased volumes of requests for advice when designated persons are appointed to new roles. Similarly, in 2024–25, there was a significant spike in requests for advice following the Queensland State Election, as new Cabinet members satisfied their obligations to submit conflict of interest management plans and consult with the Integrity Commissioner on the management of any conflicts of interest.

Figure 3: Formal written advice requests received by month, 2025–26



Thank you so much for the analysis and advice provided. It's a process I have rather enjoyed, especially the analysis and reasons for the advice, all of which allows me to be more thorough in my duties relating to my conflicts, and for that I am appreciative.

Board member

As shown in Figure 4, most formal written advice requests were in relation to conflicts of interest (83 percent).

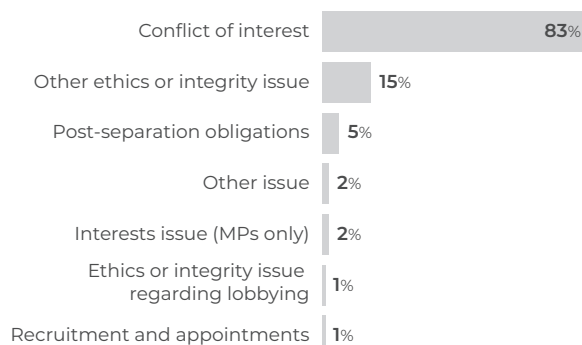
'Conflicts of interest' is a broad category that includes advice requests related to:

- pecuniary interests (e.g. shareholdings or other business interests)
- recruitment processes (e.g. where a candidate is known to the designated person)
- relationships (e.g. where a person known to a decision-maker will be impacted by the decision they make)
- duty-on-duty conflicts (conflicts between 2 or more roles held)
- the adequacy of a proposed conflict of interest management plan
- memberships of sporting clubs, unions, professional associations and community organisations.

'Other ethics or integrity issues' was the second largest category for which advice was sought (accounting for 15 percent of formal written advice requests). This encompasses matters such as ethical considerations in procurement processes, managing sensitive information, and approving internal policies and practices to better manage ethics or integrity issues.

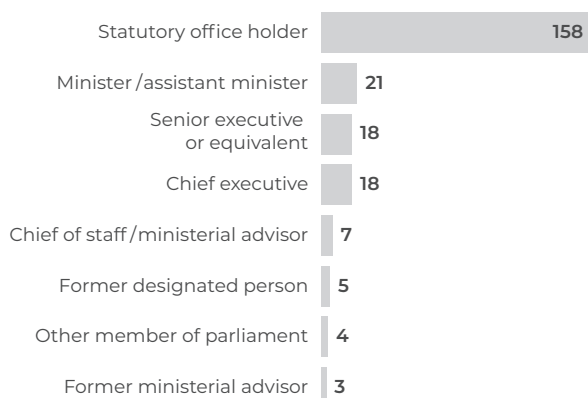
Advice was also sought about post-separation obligations for current or former designated persons (accounting for 5 percent of formal written advice requests). The Integrity Commissioner can provide ethics and integrity advice in relation to post-separation obligations to former designated persons. These obligations are important for promoting transparency and accountability, and aim to prevent former government representatives from taking personal advantage of special relationships or confidential information acquired in their government role.

Figure 4: Formal written advice requests by category of issue, 2025–26



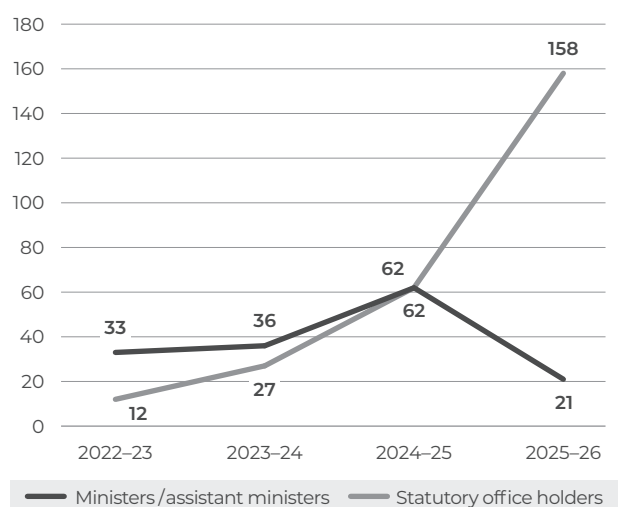
As shown in Figure 5, more than two-thirds (68 percent) of formal written advice requests were from statutory office holders. This reflects the ongoing increase in requests from statutory office holders since 2022–23. However, this year's increase is particularly significant, up 155 percent from 62 last year to 158. It is in part attributed to new appointments to government boards (particularly in the last quarter of 2025–26), as well as the Integrity Commissioner's proactive engagement with government boards.

Figure 5: Formal written advice requests by designated person type, 2025–26



Requests from ministers and assistant ministers decreased by 66 percent from 2024–25. While 2024–25 was an election year, which led to an expected spike in requests (as shown in Figure 6), the number of requests from ministers and assistant ministers this year was also lower than in 2023–24.

Figure 6: Number of formal written advice requests received by financial year – statutory office holders and ministers / assistant ministers



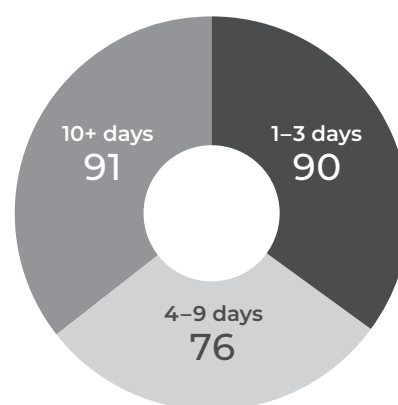
The median time to finalise an advice request was 6 business days. As shown in Figure 7, over one-third (35 percent) of advice requests were finalised within 3 days. This is slightly down from 42 percent in 2024–25.

The timeliness of advice was affected by an increase in requests for advice on more complex issues. Many of the advice requests, particularly those received in the last quarter of 2025–26, involved detailed analysis of several personal interests. These analyses sometimes included financial investment structures, for which more time is required to understand the details and determine whether a conflict of interest arises.

It is frequently the case that statutory office holders (including government board members) have several other roles and personal interests, such as memberships and relevant investments, which must also be analysed and understood so that the Integrity Commissioner can provide accurate and comprehensive advice.

While complex requests will always take time to properly consider, there is potential for the timeliness of advice to improve in future years (particularly for urgent and straightforward requests) if legislative amendments to the Integrity Act in the Justice and Other Legislation Amendment Bill 2026 are passed. The Commissioner supports these amendments, as they will allow the Integrity Commissioner to provide oral advice in appropriate circumstances, in response to an oral request from a designated person.

Figure 7: Timeliness of advice, 2025–26



I also want to express my gratitude for your consideration of the matter expeditiously. It is genuinely appreciated.

Statutory office holder

Meetings

Meetings with designated persons remain an important part of providing accurate and appropriate advice. At times, situations, roles or relationships that give rise to an ethics or integrity issue for a designated person can be nuanced and are best understood by talking a matter through with them. Meeting with the Integrity Commissioner, Deputy Integrity Commissioner or an integrity officer before or following a request for advice can help a designated person to understand issues such as conflicts of interest, strategies for managing them, and the role of the Integrity Commissioner in maintaining the integrity of public institutions and public offices.

The Integrity Commissioner, Deputy Integrity Commissioner and integrity officers held 142 meetings with designated persons regarding formal written advice requests that were finalised in 2025–26. This is a 15 percent increase from the 124 meetings held in 2024–25.

Interests issues

The Integrity Commissioner received and finalised 6 requests (comprising 2 percent of all advice requests received under Chapter 3 of the Integrity Act) from members of the Legislative Assembly for advice on interests issues. Under the Integrity Act, interests issues are ethics or integrity issues relevant to a member's register of interests or their register of related persons' interests kept under the *Parliament of Queensland Act 2001*.

This is a slight decline from last year's 8 requests for advice in relation to interests issues, which may be explained by the 2024–25 increase following the Queensland State Election.

Feedback and continuous improvement

In line with the focus of our 2025–29 strategic plan on identifying and developing key performance indicators and metrics, we have implemented a process to seek confirmation from designated persons about whether they accepted the advice provided by the Integrity Commissioner. Where advice is not accepted, we seek the reasons along with any alternative actions taken to resolve the integrity or ethics issue.

This procedure was implemented from July 2025 and has been embraced by advisees, with the majority responding (there were only 9 instances where we were waiting on the advisee's response as at 30 June 2026). Of those who responded, 100 percent confirmed they accepted the Integrity Commissioner's advice, exceeding our target of 85 percent.

Creating tailored advice for Hospital and Health Board members

In response to a recommendation of the Queensland Audit Office in its *Health 2025* report (Report 9: 2025–26), we worked with Queensland Health (January – April 2026) to develop Queensland Health's *Baseline Principles, Scenarios and Strategies* document. The document provides principles-based guidance to support the development of conflict of interest management plans for Hospital and Health Boards (HHB) members who are also employed as clinicians within the Hospital and Health Service governed by the board on which they serve.

This work recognised the distinct conflicts of interest that may arise when a board member is also employed by the entity they oversee.

As part of this work, the Integrity Commissioner met with stakeholders to discuss the proposed approach to managing conflicts of interest for clinician members of HHB.

Clinician board members were appointed to their respective HHB on 1 April 2026. The *Baseline Principles, Scenarios and Strategies* document helps them to identify and understand the key conflicts of interest that arise when an employee of the entity also sits on its board, and in determining the appropriate management strategies for those conflicts. It also assists clinician board members to meet their obligation under section 40F of the Integrity Act to disclose all interests that conflict or may conflict with the discharge of their duties as a board member to the Minister for Health and Ambulance Services. The document provides that clinician board members' conflict of interest management plans must reflect the Integrity Commissioner's advice.

This contributed to a significant increase in workload and advice requests, which affected service demand and organisational capacity. In 2025–26, 31 percent of advice requests were from HHB members, up from 11 percent last year.

OBJECTIVE 2

Regulate lobbying activity

The Integrity Commissioner is responsible for regulating lobbying, maintaining the QLR and ensuring transparency and accountability in lobbying activities under the Integrity Act. This includes overseeing lobbyist registration, monitoring compliance, and providing guidance and training to lobbyists.

To support this, we maintain an accessible online register, publish practical resources and deliver training to assist lobbyists and public officials to meet their obligations.

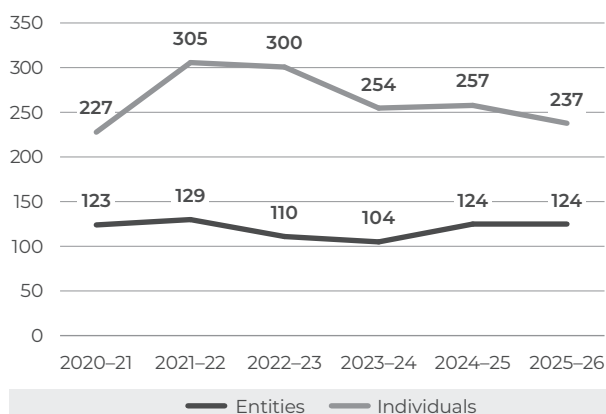
This section outlines the specific activities undertaken to fulfil this function.

Queensland Lobbying Register

The Integrity Commissioner maintains and publishes a register of lobbyists in accordance with the Integrity Act. The register provides a transparent and accountable mechanism for the community to view details of registered lobbyists in Queensland and any lobbying activity they have undertaken with government or Opposition representatives (including information about the purpose of the lobbying activity and, where a meeting occurred, who was in attendance).

As at 30 June 2026, there were 124 entities and 237 individual lobbyists registered on the QLR. This represents a small decrease in the number of individual lobbyists compared to the end of 2024–25, while the number of entities remains unchanged (although some new entities registered and existing entities deregistered during the year).

Figure 8: Number of registered lobbyists and entities by financial year

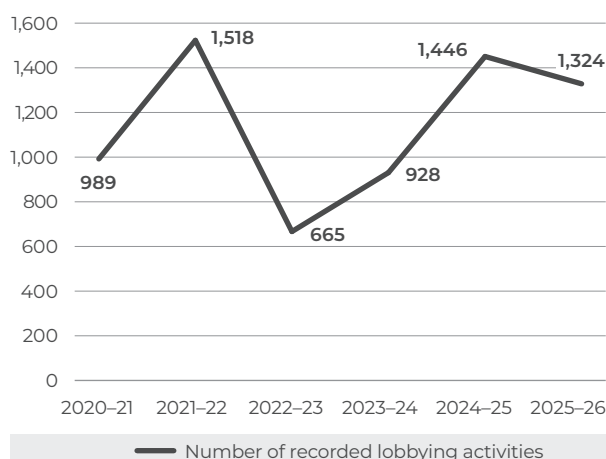


In 2025–26, we received 120 applications for registration,¹ of which 117 were approved and 3 were withdrawn. Over the same period, 139 deregistration requests were received and processed.² This is up 21 percent from 115 in 2024–25. There were more lobbyists (36) and entities (12) deregistered in May and June 2026 than in other months. This is likely due to entities updating their status ahead of annual mandatory training (discussed further under Objective 3).

Lobbying activities

In addition to showing that an entity or individual is a registered lobbyist in Queensland, the QLR records information about lobbying activities to provide transparency around lobbying in Queensland. Figure 9 shows that 1,324 lobbying activities were recorded on the QLR for 2025–26. While this was slightly down from the 1,446 activities recorded in 2024–25, it remained significantly higher than the number recorded in 2022–23 and 2023–24. This continued high level of reporting likely reflects increased awareness of compliance requirements following the introduction of Mandatory Foundational Training.

Figure 9: Number of recorded lobbying activities by financial year



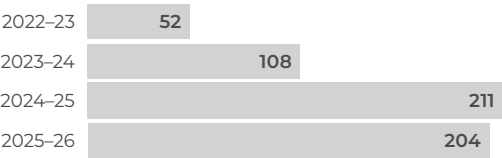
¹ Includes 31 entity applications and 89 individual applications.

² The difference between approved applications and deregistrations does not equal the change in total lobbyist numbers reflected at the end of 2025–26 as some approved applications were for lobbyists already registered with another lobbying entity.

Lobbying enquiries

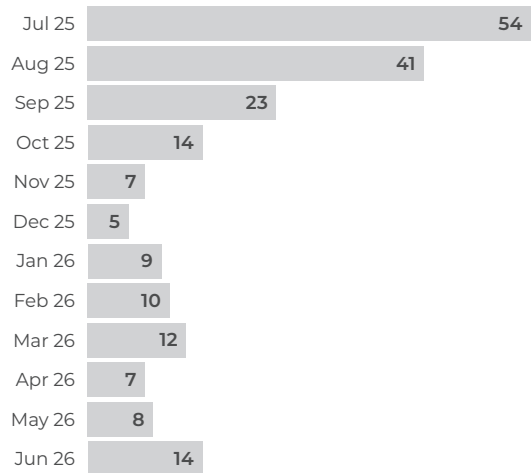
In 2025–26, we received 204 enquiries about lobbying. This is down only slightly (3 percent) from the 211 received in 2024–25, but it demonstrates a sustained increase since 2022–23.

Figure 10: Number of enquiries about lobbying received by financial year



Almost half of all enquiries were received in July and August 2025 (46 percent), reflecting increased contact from lobbyists associated with the annual return process and the introduction of mandatory training.

Figure 11: Number of enquiries about lobbying received by month



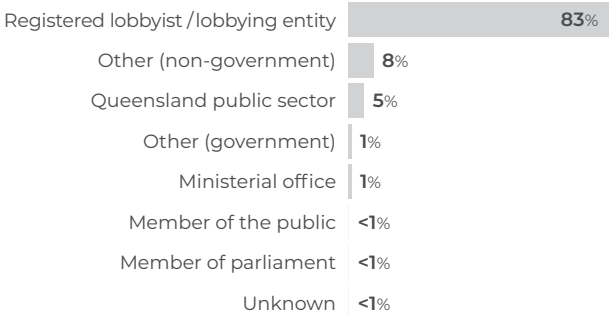
Can I just thank you for all your help over the last 6 months. You are very knowledgeable and incredibly easy to work with.

Registered lobbyist

We finalised 203 enquiries about lobbying in 2025–26 (including one enquiry received in 2024–25).

Most enquiries about lobbying were from registered lobbyists (83 percent). A small number were from non-government organisations (8 percent), including enquiries about applying to become a registered lobbyist, and from people working in the Queensland public sector (5 percent).

Figure 12: Source of lobbying enquiries

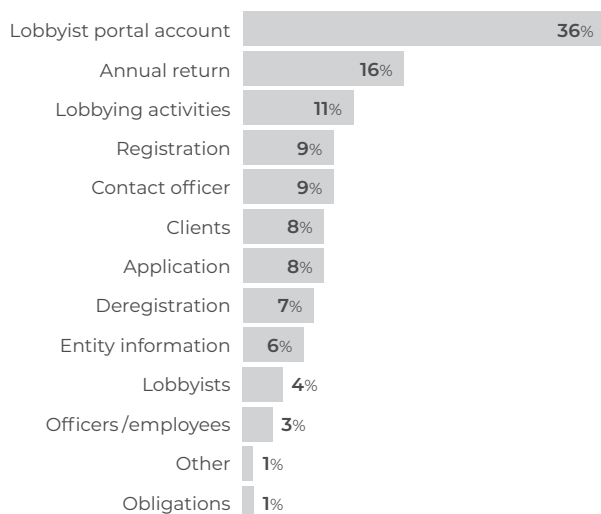


This year, 69 percent of lobbying enquiries related to the QLR, including the registered lobbyist portal,³ 15 percent to interpreting the Integrity Act or a requirement under the Queensland Registered Lobbyists Code of Conduct (lobbying interpretation enquiries), and 16 percent to other matters, mostly administrative issues.

Enquiries relating to the QLR were most commonly about accessing or logging in to the lobbyist portal (36 percent), as all registered lobbyists were required to reset their account passwords following the migration of data to a new ICT provider.

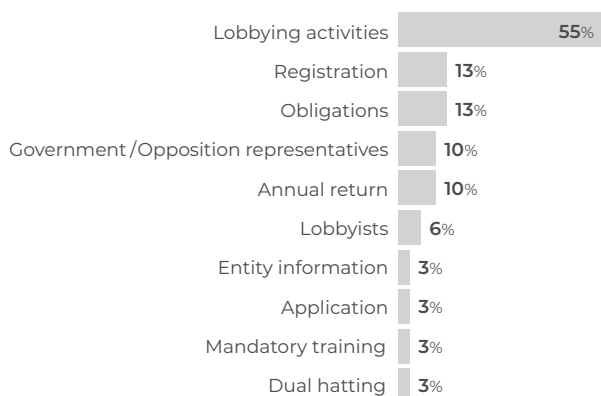
Other enquiry topics included annual returns (16 percent) and/or lobbying activities (such as recording or accessing information about these) (11 percent).

3 Registered lobbyists can log in to a secure portal to update their details, enter lobbying activities, submit new applications for registration, and request changes to entries that are incorrect.

Figure 13: Nature of lobbying register enquiries

Note: Percentages sum to more than 100 percent as one enquiry can cover multiple topics.

Most interpretation enquiries were questions about lobbying activities and whether particular types of communications were regarded as lobbying activities requiring entry into the QLR (55 percent).

Figure 14: Nature of lobbying interpretation enquiries

Note: Percentages sum to more than 100% as one enquiry can cover multiple topics.

Queensland Registered Lobbyists Code of Conduct review and new directives

The Integrity Act empowers the Integrity Commissioner to approve a code of conduct for registered lobbyists following consultation with the Justice, Integrity and Community Safety Committee. The Queensland Registered Lobbyists Code of Conduct sets standards of conduct for registered lobbyists, ensuring their interactions with government and Opposition representatives align with public expectations of transparency and integrity.

This year, we finalised a comprehensive review of the code. This involved a public consultation process; a review of lobbying codes of conduct in other jurisdictions around Australia and internationally; and consideration of issues identified through our lobbying regulation work.

After considering stakeholder submissions, information from other jurisdictions and the purpose and intent of the relevant provisions of the Integrity Act, and following consultation with the Justice, Integrity and Community Safety Committee, the Integrity Commissioner approved a new code and made 4 new directives (directives 03/26 to 06/26) in May 2026. While the core of the standards of conduct from the previous code remain in place, changes were made to clarify expectations for lobbyists, reduce reported non-compliance instances, respond to recognised integrity risks, and further align the code with international good practice.

The new code and directives include examples and references to external material to help lobbyists understand and interpret their obligations, and understand the obligations imposed on government representatives, which lobbyists need to be aware of when lobbying them. Other key features or changes were made to:

- simplify the code, with standards of conduct grouped under 6 principles
- move mandatory technical and procedural requirements from the previous code into directives
- introduce a new section in the code for the conflicts of interest policy, which is a mandatory requirement under section 55(4) of the Integrity Act (the new section contains previous standards with some modifications and makes clear that lobbyists should avoid, identify, disclose, record and manage conflicts of interest)

- introduce a new requirement in relation to communicating with representatives (that lobbyists should only use official business channels when conducting lobbying activities and not make contact via personal or social media channels)
- change the timeframe for recording information about lobbying activities in the QLR, from within 15 days of the end of each month to within 10 business days of the activity taking place.

Shortly before the commencement date of 1 July 2026, the Integrity Commissioner received feedback from a small number of registered lobbyists expressing concerns about the interpretation and practical application of some of the new or changed standards in the new code and directives (for example, suggesting there is ambiguity in the standards or that they require further guidance to effectively implement them). In response, the Integrity Commissioner approved a 3-month adjustment period from 1 July to 30 September 2026 so that registered lobbyists and other stakeholders could provide operational feedback and seek guidance from us about applying the new standards. This collaborative approach will help us to identify areas where additional support materials or guidance may be needed, or whether sections of any standards require rewording or clarification.

I've been reviewing the new QRLCC and directives ... and I just wanted to say I'm really impressed! The team has really listened to the pain points for agencies. Great job!

Government integrity officer

In the reporting period, the Integrity Commissioner also issued one updated and 2 new directives related to lobbyists' obligation to undertake mandatory training.

Regulation of lobbying

The Integrity Act, the Queensland Registered Lobbyists Code of Conduct, the directives and the QLR comprise Queensland's lobbying regulatory framework. We monitor registered individuals and entities for compliance with their obligations.

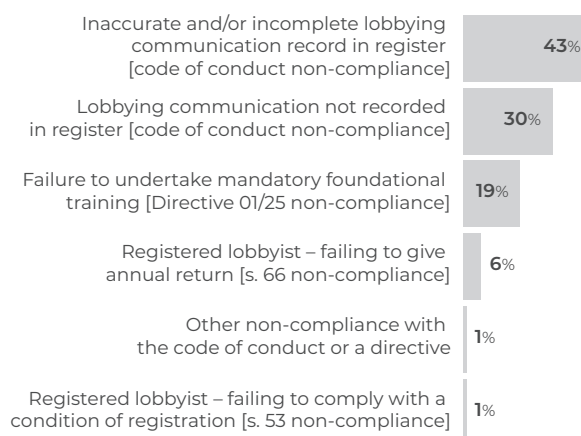
In 2025–26, 84 instances of potential non-compliance with the Queensland lobbying regulation framework were identified by us or via reports to us, with an additional 38 instances carried over from the previous year. In 2025–26, more than half (54 percent) of the instances were identified by the OQIC, while the remainder (46 percent) were reported to us. We received 82 percent of these reports from Queensland Government agencies.

Recorded instances⁴ are up only slightly from 2024–25, by 2 percent. This likely reflects our continued focus on compliance, including internal auditing of information in the QLR, and self-reporting by registered lobbyists, which we believe is a result of the commencement of mandatory training provided by the OQIC.

As shown in Figure 15, the most common type of reported non-compliance by lobbyists in 2025–26 was not properly recording lobbying activity (inaccurately or incomplete entries) in the QLR. A further 30 percent involved a failure to record activity.

Failure to complete mandatory foundational training accounted for 19 percent of non-compliance.

Figure 15: Nature of instances of potential lobbying non-compliance recorded



⁴ An instance is an individual allegation of non-compliance. A report may contain one or more instances of non-compliance.

During 2025–26, 82 instances of potential non-compliance were finalised, of which 71 percent (58) were substantiated. Some of these instances related to reports received before 1 July 2025. The remaining 29 percent (24) of instances finalised in 2025–26 were not substantiated.

Regulatory action

Many of the substantiated non-compliance matters resulted in corrections to the QLR being made without any further action being taken against individual lobbyists (20 matters). In other matters, lobbyists rectified the breach⁵ before the Integrity Commissioner had the need to institute formal compliance action.

In May 2024, changes to the Integrity Act gave the Integrity Commissioner powers to issue compliance notices in relation to specified matters under the Integrity Act, including non-compliance with the code of conduct or a directive. In 2025–26, the Integrity Commissioner used these powers for the first time, issuing 17 compliance notices. The Integrity Commissioner also issued 4 show cause notices. As a result of one of the show cause notices, one lobbyist's registration was cancelled for failing to complete the mandatory training.

Ongoing compliance matters

Some lobbying compliance matters from the 2024–25 financial year remain open and have been carried into this financial year. This was primarily due to resourcing challenges and transitional changes within the OQIC during that period.

At the time, a lobbying compliance position was a part-time role, which limited the office's capacity to address the full scope of compliance activities. A new Regulatory Compliance and Audit Officer role, which is a permanent full-time position, commenced in May 2026.

This change reflects the OQIC's commitment to strengthening its compliance framework and ensuring adequate resourcing to meet its obligations effectively.

Lobbying audits

Observed anomalies and compliance issues in the recording of lobbying activities in the QLR informed our audit focus in 2025–26. We completed three audits of lobbying obligations under the Queensland Registered Lobbyists Code of Conduct. These audits assessed compliance, verified the accuracy and integrity of information recorded in the QLR, and identified opportunities to strengthen processes and controls.

Two audits focused on improving the accuracy of QLR data relating to registered lobbyists. This included checking, for example, that information about the officers of a lobbying entity referred to individuals rather than a trust or other corporate entity.

The third audit examined whether lobbying activities were being recorded in the QLR within the required timeframe – by the 15th day of the month following the activity. Analysis of QLR data showed that, in 2025–26, 83 per cent of lobbying activities were recorded within this timeframe. While this reflects a strong level of timely reporting, the audit identified multiple instances of non-compliance, and the relevant lobbyists were notified.

The audits resulted in updates to QLR data, helping to maintain accurate and reliable records. Over the next year, we will develop a formal lobbying audit strategy, supported by clear processes and documentation, to establish a strong framework for continuous improvement in our audit practice.

⁵ Such as submitting an annual return late or completing their training requirements late.

Lobbying offences

We received or initiated a total of 5 reports of potential offences under Chapter 4 of the Integrity Act:

- 4 reports of unregistered lobbying, under section 46, and
- 1 report of agreeing to receive a success fee, under section 66P(2).

Three reports came from external parties, while the other 2 were initiated by the OQIC.

In 2025–26, we finalised 4 reports, including one received the previous year. Three reports were determined by the Integrity Commissioner to require no further action as there was insufficient information to form the view that it was reasonably necessary to refer them to a law enforcement agency. One report was referred to the Queensland Police Service for investigation.

Updates to the QLR

We began a major project this year to improve the QLR. In the first half of 2026, we completed an IT procurement activity and engaged a vendor. Work to enhance the QLR commenced in June 2026 and is due to be completed in the next financial year.

This project will enhance the QLR through changes to the existing platform, including improving accessibility, usability, search capability, reporting, workflows and data quality. Our objective is to make the system easier for all stakeholders to use, improve the quality and visibility of information, and simplify administration of the register. Specific areas for improvement, based on user feedback, include mobile access, navigation, search functionality, reporting and data management.

Table 1: Lobbying offences reported 2025–26

Number of reports received	Offence ⁶	Offence provision	Section
0	Success fees	A person must not give, to another person (a lobbyist), or a related person of the lobbyist, a success fee in relation to a lobbying activity carried out by or for the lobbyist.	66P(1)
1	Success fees	A person (a lobbyist), or a related person* of the lobbyist, must not receive, or agree to receive, from another person a success fee in relation to a lobbying activity carried out by or for the lobbyist.	66P(2)
0	Holding out	A person who is not a registered lobbyist must not: • carry on, or purport to carry on, a business of providing services constituting, or including, a lobbying activity for another person; or • hold out that the person is a registered lobbyist; or • take or use a title, name or description that, having regard to the circumstances in which it is taken or used, indicates or could be reasonably understood to indicate the person is a registered lobbyist.	66O
4	Unregistered lobbying	An unregistered person** must not carry out a lobbying activity for a third-party client.	46

* A related person of a lobbyist is a related person of the lobbyist within the meaning of the Duties Act 2001 (Qld), section 61(1).

** An unregistered person means an entity that is not a registered lobbyist and is not one of the entities listed under section 47 of the Integrity Act that are not required to be registered.

⁶ Each offence carries a maximum penalty of 200 penalty units.

OBJECTIVE 3

Train, educate and raise awareness of ethics, integrity and lobbying

We achieved this objective by delivering targeted training and awareness sessions, alongside publishing accessible information and resources. This approach enabled the Integrity Commissioner to educate and train specific stakeholders on the legislative requirements for lobbying activities, their ability to access ethics and integrity advice from the Integrity Commissioner and their obligations as statutory office holders. It also raised public sector awareness of broader ethics and integrity issues.

In 2025–26, the OQIC delivered a total of 62 presentations, education sessions and mandatory training sessions, reflecting the breadth of our engagement, education and training work.

Mandatory foundational training for registered lobbyists

Delivering the mandatory foundational training program to newly registered lobbyists remained a key part of our education and compliance activities. Newly registered lobbyists are required to complete the foundational training within 2 months of their registration, and non-compliance with this requirement results in regulatory action. The foundational training focuses on key obligations affecting registered lobbyists, such as the Queensland Registered Lobbyists Code of Conduct and prohibitions and offences set out in the Integrity Act, as well as practical information such as using the QLR.

We provided 12 online sessions and 92 individuals completed the training.

Mandatory annual training for registered lobbyists

This year, we delivered the first mandatory annual training for registered lobbyists. All registered lobbyists are required to complete annual training as one of their ongoing registration requirements.

The training was held in June 2026, with 4 sessions offered: 2 in person and 2 online. It focused on the new code of conduct, accompanying directives approved by the Integrity Commissioner, and our compliance program.

The training sessions were well attended, with a 96 percent completion rate, measured by full attendance and completion of the knowledge checks. As at 30 June 2026:

- 215 individuals had completed the training, including 3 contact officers
- 4 registered lobbyists were yet to complete the training.

Those unable to attend a June session were provided with access to recordings of the content in our new learning management system. A small number of lobbyists failed to complete the training. This will be addressed through compliance processes where necessary.

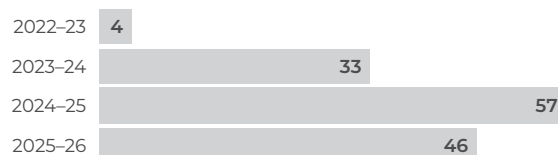
I've been doing this work in Queensland for over 30 years. This program is excellent – a real 'right balance', constructive and collaborative relationship with the industry. Well done.

Registered lobbyist

Presentation and education sessions

We delivered 46 presentations and education sessions to more than 1,050 participants this year. While this was fewer than the 57 sessions delivered in 2024–25, it remained higher than the 33 sessions delivered in 2023–24. Staff movements during the year affected the number of sessions we were able to deliver.

Figure 16: Number of education and awareness presentations delivered by financial year



Note: Excludes mandatory training sessions for registered lobbyists.

We frequently presented to public sector leadership groups and have increasingly delivered detailed sessions to Queensland Government boards. The Integrity Commissioner was also invited to contribute to broader discussions on integrity and ethics through several external speaking engagements, including The Mandarin Live: Future Ready Public Service Queensland, the Asia-Pacific Integrity School at Griffith University, and the University of Queensland's Integrity Week.

Our standing invitation to present at the induction program for new ministerial staff has continued. This year, we also became involved with the Public Sector Commission's new senior executive service officer induction program, delivering education on the role of the Integrity Commissioner and obligations of these stakeholders.

On behalf of [the Board] I would like to extend our sincere thanks for your insightful and tailored presentation. Your expertise and the clarity in which you address the critical topics of ethics, integrity, and conflicts of interest were invaluable. We all agree that we gained significant knowledge and practical insights.

Board secretary

Learning management system

To support the delivery of the first annual mandatory training for registered lobbyists, we implemented a new learning management system. It initially provided access to training materials and recordings for participants who were unable to attend scheduled sessions, but it has created a strong foundation for more flexible and efficient training for a range of stakeholders in the future.

This system will be used to deliver ongoing foundational training for newly registered lobbyists, which will be accessible from the end of 2026. This training will include a series of animations to increase engagement and simplify the explanation of complex concepts.

Managing demand

Demand for our education services continues to increase, but this is not necessarily reflected in numbers alone. This year, presentation and education sessions moved from shorter durations (15–30 minutes) covering standard content, to longer durations (30–60 minutes or more), involving more research and the development

of tailored content. This included customised scenarios for discussion using real-world examples, and reflections on how the relevant department, government body or board could improve its own policies and procedures. Preparing tailored presentations is far more resource-intensive than preparing standard presentations, requiring research and often consultation. This generally requires an integrity advisor to work closely with the education and engagement officer on content and scenario development.

Given our need to strategically manage demand and deliverables, we plan to expand our learning management system to deliver standard training and education sessions where the content is largely consistent across audiences. The availability of self-paced learning may extend the reach of those sessions to more stakeholders. For government employees, online learning may be particularly helpful in providing key information about obligations and the role of the Integrity Commissioner to new appointees, as well as when refresher training or information sessions are required. This will be a key area of focus in 2026–27.

Stakeholder meetings

In 2025–26, the Integrity Commissioner, Deputy Integrity Commissioner and other OQIC staff held 346 meetings with external stakeholders, comprising:

- 142 meetings with designated persons regarding formal written advice requests
- 204 other stakeholder meetings.

We promoted awareness of ethics and integrity issues through active engagement with stakeholders. The total number of meetings held in 2025–26 was comparable to the 369 meetings held in 2024–25, indicating a continued level of engagement between the Integrity Commissioner and stakeholders.

Most of the 204 other stakeholder meetings (65 percent) were corporate/business-related (for example, about strategic planning, budget, performance reporting, information technology and facilities) and most involved attendees from the Queensland public sector (76 percent).

The Integrity Commissioner, Linda Waugh, participated in 95 stakeholder meetings, while the Deputy Integrity Commissioner, Paxton Booth, participated in 48 stakeholder meetings.

Meetings with ministers and assistant ministers

The Ministerial Code of Conduct requires the Integrity Commissioner to meet with ministers at least annually to discuss their obligations and requirements regarding conflicts of interest. As outlined in the code, annual meetings with ministers and assistant ministers are a key mechanism for building a culture of integrity.

In 2025–26, the Integrity Commissioner completed all 29 annual meetings with ministers and assistant ministers.

These meetings provide an opportunity to follow up on any advice provided in the preceding 12 months, review entries in the Register of Members' Interests, and discuss key obligations under the Ministerial Code of Conduct and the Queensland Ministerial Handbook, as well as broader ethics and integrity issues.

Additional meetings are conducted throughout the year when there are changes to ministerial duties, responsibilities or personal circumstances. These additional meetings are reflected in the number of meetings regarding formal written advice requests.

The Integrity Commissioner presented to Cabinet on 30 March 2026, fulfilling an obligation under the Ministerial Code of Conduct to do so at least annually. The presentation covered topics including trends in advice, requirements and obligations, disclosing conflicts at Cabinet meetings, and key integrity issues.

Resources and publications

We continued to provide stakeholders with a range of resources to support awareness of and engagement with the functions of the OQIC. This year, we produced the following information and education resources:

- 7 fact sheets covering lobbyists' obligations, ethics and integrity information for ministerial staff, and statutory office holders' requirement to disclose all conflicts of interest under section 40F of the Integrity Act
- 5 forms to support lobbying regulation
- 3 instructional videos for the QLR
- the QLR User Guide.

Website

Our website remains a key channel for providing information and raising awareness among our stakeholders. In 2025–26, the website averaged 2,382 views per month. While this is 15 percent lower than last year, these figures only reflect 5 months of data, from February to June 2026. The transition

of our site to the new Queensland Government Design System (QGDS) resulted in analytics not being connected for the first half of 2025–26.

As a result, website traffic figures may understate actual visitation. In June, for example, we reached 2,800 views, indicating website traffic is growing.

A website redevelopment project is also underway to ensure our main communication channel meets stakeholder needs. Ongoing user research will ensure the site's functionality and purpose match stakeholder needs now and in the future. The project is due to be completed by December 2026.

Social media and communications

Digital channels continued to support our communication and stakeholder engagement activities in 2025–26. LinkedIn remained our sole social media platform, reflecting its close alignment with our audience. During the year, we gained 125 new followers, representing a 20 percent increase. LinkedIn impressions totalled 19,827 and, while slightly less than 2024–25, reflected sustained growth in our online audience.

Key partnerships and networks

The OQIC contributed to broader integrity outcomes by supporting agencies with advice, feedback and recommendations that helped shape and refine ethics and integrity policy across public institutions. During the year, we provided this support on 15 occasions, including 7 reviews of ethics and integrity-related policies, procedures and other documents for Queensland Government departments and statutory bodies, and 6 responses to consultation processes on ethics and integrity in public institutions. This work helps agencies strengthen their integrity frameworks and supports consistent, practical approaches to ethics and accountability across the public sector.

Just a quick note to thank the Commissioner and the team for the informative presentation to the Board of Directors last week. I'd also like to pass on our thanks to the team that completed the review work on our policies.

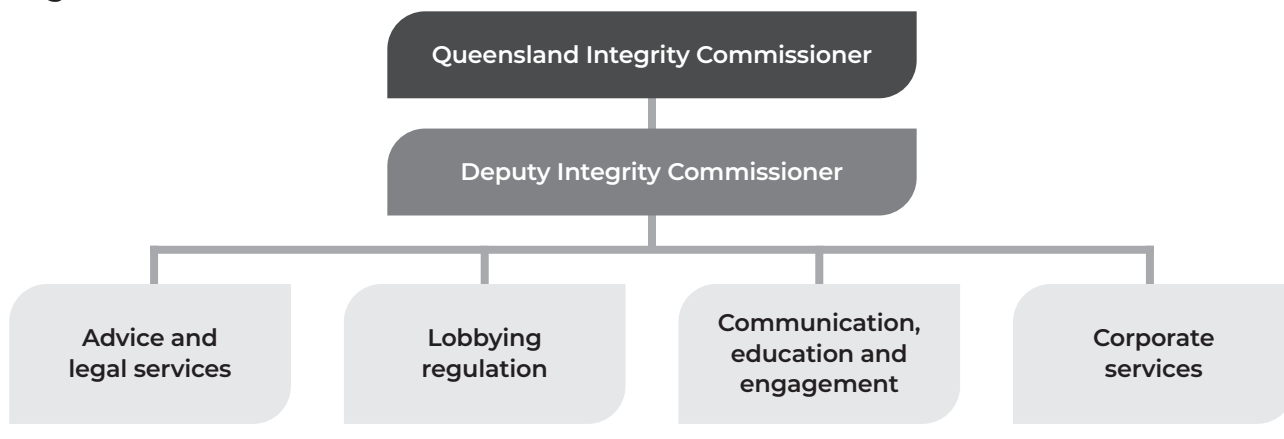
Board member

The Integrity Commissioner also continued to support key professional networks that promote integrity in public administration, including serving as Patron of the Corruption Prevention Network Queensland and Co-Chair of the Leading Women Network.

Governance and management structure

Our governance framework supports effective stewardship and provides the foundation for accountable, transparent and ethical decision-making. It enables the OQIC to meet its statutory responsibilities, manage risk, monitor performance and deliver its functions in the public interest.

Organisational structure



Executive management

Strategic leadership and governance oversight is provided by the Executive Leadership Team (ELT). The ELT sets the organisation's strategic direction and forward agenda. It oversees performance, risk management, corporate governance, change activities, human resources and financial management, and the delivery of strategic programs and projects.

During 2025–26, the ELT established a forward agenda and scheduled meeting dates to support consistent oversight, regular review of key matters, and continuity of governance during periods of increased operational demand. A key responsibility of the ELT is to ensure appropriate systems of internal control and risk management are implemented and maintained. Through this oversight, the ELT supports the OQIC to operate effectively, remain aligned with its strategic objectives, and uphold its commitment to accountability and transparency.

In 2025–2026, the ELT held 19 meetings.

Membership July 2025 – March 2026

- Integrity Commissioner (Chair)
- Deputy Integrity Commissioner
- Director, Legal and Integrity Services
- Director, Regulatory Program – Lobbying⁷
- Director, Transition and Corporate Strategy
- Manager, Corporate Services

Membership April 2026 – June 2026

- Integrity Commissioner (Chair)
- Deputy Integrity Commissioner
- Director, Legal and Integrity Services
- Acting Director, Transition and Corporate Strategy
- Acting Manager, Corporate Services.

While the ELT oversees strategic and complex corporate projects, the OQIC's governance model is supported by a structure of committees and working groups:

- Advice Oversight Group
- Lobbying Oversight Group
- Presentations, Engagement and Training Group
- Policy Working Group
- Project Oversight Committee

⁷ Temporary part-time position – attended 6 ELT meetings.

Together, these forums supported accountability, oversight and the management of the organisation's strategic and operational responsibilities across a small team.

We also established the Staff Representative role to provide a formal staff consultative mechanism

and strengthen communication between staff and the ELT. The role acts as a central point of contact, fostering open communication and constructive feedback between staff members and senior management, while supporting and coordinating staff-driven initiatives.

Human resources

This data is extracted from the minimum obligatory human resource information (MOHRI) data collection as at the last full fortnight of the June quarter.

Workforce profile 2025–26*

Total staffing	Full-time equivalent (FTE)	Headcount
Office of the Queensland Integrity Commissioner	17.78	19

Occupation types by FTE	Percentage of total workforce
Corporate#	64.12
Frontline and frontline support	35.88

Appointment types by FTE	Percentage of total workforce
Permanent	77.50
Temporary	11.25
Casual	0.00
Contract	11.25

Employment status by headcount	Percentage of total workforce
Full time	73.68
Part time	26.32
Casual	0.00

MOHRI data records the Integrity Commissioner and Deputy Commissioner as corporate roles. These roles also perform frontline support work.

Table 2: Gender of staff members

Gender*	Number (Headcount)	Percentage of total workforce (calculated on headcount)
Woman	14	73.68
Man	5	26.32
Non-binary	0	0.00
Another term	0	0.00
Not disclosed	0	0.00

* Where data available.

Table 3: Diversity groups represented among staff members

Diversity group*	Number of people in diversity group (headcount) [^]	Percentage of total workforce (calculated on headcount) [^]
Women	14	73.68
Aboriginal and Torres Strait Islander people	<5	<5
People with disability	<5	<5
Culturally and linguistically diverse people (who speak a language other than English at home)	<5	<5

* In tables where there are fewer than 5 respondents in a category, specific numbers must be replaced by <5 to protect privacy.

[^] This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Table 4: Women in leadership roles*

	Number of women in roles (headcount)	Percentage of women in leadership cohort (calculated on headcount)
Senior Officers (Classified, s 122 and s 155 combined)	1	50.00
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s 122 and s 155 combined)	2	66.67

* Women in leadership roles are defined as those in classified roles or on s 122 or s 155 contracts. This data must not include salary equivalency.

Workforce planning and performance

Supporting staff to maintain a healthy work-life balance remained a priority for the OQIC, recognising the often complex demands of both work and personal life. Management regularly considered individual circumstances and encouraged open discussions about flexibility to support staff wellbeing and organisational needs.

Some of the ways we encouraged a supportive and progressive workplace culture at the OQIC during the year are outlined below.

- **Supported flexible work arrangements:** We continued to support flexible work options and ensured that all work arrangement plans were reviewed to confirm they remained current and appropriate.
- **Promoted awareness of the employee assistance program (EAP):** We regularly referenced the services available through the EAP to ensure staff remained aware of available support, including counselling, financial advice, and tools for managing stress and work-life challenges.
- **Promoted cultural safety:** To celebrate NAIDOC week, staff were invited to participate in the employee assistance provider Converge's Move challenge. The challenge took staff through an interactive journey to 18 First Nations' heritage sites while encouraging them to engage in exercise and healthy competition.
- **Maintained regular communication on initiatives:** We promoted initiatives on the intranet, in team meetings and through campaigns to boost awareness of activities and available support.
- **Supported a safe and respectful workplace:** We have a trained sexual harassment contact officer to provide guidance and support to staff when needed.
- **Established the Staff Representative role:** We invited staff members to self-nominate for the role. The Staff Representative was nominated in March 2026.

Working for Queensland survey

In September 2025, our employees participated in the annual Working for Queensland survey, which explored employee perceptions of their workplace, including employee engagement, job satisfaction and leadership.

The OQIC's survey response rate was 77 percent, with highlights including:

- employee engagement: 67 percent positive (7 percent higher than the public sector average)
- code of conduct integrity: 93 percent positive (31 percent higher than the public sector average)
- psychological safety: 86 percent positive (19 percent higher than the public sector average).

Redundancy, early retirement and retrenchment

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

Supporting professional development

Our Professional Development Series of speaking events continues to be an important mechanism for building organisational capability, supporting staff development, and fostering stronger connections across the public sector.

During 2025–26, we delivered 3 professional development sessions featuring speakers from across the integrity and public sector landscape. These sessions provided staff with valuable insights into emerging issues, regulatory framework reviews and the practical application of integrity principles.

The following sessions were delivered.

- Professor AJ Brown from the School of Government and International Relations at Griffith University presented on whistleblowing and other integrity matters, providing staff with insights into whistleblower frameworks and broader integrity issues.
- Matthew Thurlby, Director, Funding, Disclosure and Compliance at the Electoral Commission Queensland, presented on political finance in Queensland, covering topics such as compliance, funding, disclosures and donations.
- Charlie Kohn, Acting Independent Assessor at the Office of the Independent Assessor (OIA), spoke about the functions of the OIA, the types of complaints it receives, the impact of its work on council operations, and integrity issues in local government.

We also supported staff to undertake external learning and development activities, including continuing professional development courses, to maintain professional standards and meet accreditation requirements.

Collaborating to strengthen women's leadership

We increased our involvement in the Leading Women Network during 2025–26, with the Integrity Commissioner taking on a co-chair role in partnership with the Director-General of the Department of Local Government, Water and Volunteers. In this leadership role, the Integrity Commissioner contributed to the strategic direction of the network and supported initiatives to strengthen connections, capability and leadership opportunities for women across the public sector.

We also supported staff participation in the Leading Women Network, which provides opportunities for staff to connect, share experiences and develop leadership skills.

Public sector ethics

The OQIC takes its responsibility to uphold integrity seriously, with public sector ethics continuing to guide its culture, decision-making and conduct during 2025–26.

Conduct standards

Our Code of Conduct provides staff with guidance on the standards of behaviour expected in performing their roles. The code reflects the ethics, principles and values set out in the *Public Sector Ethics Act 1994* (Qld) and includes specific requirements relating to the appropriate use and disclosure of official information, including the secrecy obligations under section 24 of the Integrity Act relevant to the OQIC's advice function.

During 2025–26, we continued to deliver Code of Conduct training and onboarding for new staff, and an annual refresher training session, to ensure employees understood their obligations and the conduct standards expected of them. All staff members completed a conflict of interest training session, and met their obligations to declare conflicts of interest where required.

Ethical conduct

We continued to provide training and education to support ethical conduct and reinforce staff understanding of key obligations. A key development during the year was the implementation of the ELMO Learning & Performance Management System, which strengthened our ability to assign, track and monitor completion of required training across the organisation.

Staff completed the following training:

- standard mandatory online training
- human rights training
- ethical conduct training
- other learning relevant to the OQIC's governance and integrity responsibilities.

These measures supported a consistent approach to staff training and reinforced ethical and accountable practice across the organisation.

Human Rights Act 2019

The OQIC is committed to upholding the human rights protected under the *Human Rights Act 2019* (Qld). In carrying out its functions, the OQIC gives proper consideration to relevant human rights and seeks to act compatibly with those rights in its decision-making, policies and administrative processes. During 2025–26, human rights considerations continued to be reflected in relevant governance, policy and operational practices across the organisation.

Actions taken during 2025–26 to embed human rights into the OQIC's activities included:

- ensuring that best practices regarding compatibility with human rights were applied in the development of policies and legislation
- participating in and sharing information, training and events related to human rights, such as Human Rights Week and webinars.

Governance risk management and accountability

Risk management

In accordance with the *Financial Accountability Act 2009* (Qld) and the *Financial and Performance Management Standard 2019* (sections 11 and 23), the OQIC has established appropriate systems of internal control and risk management. We continued to monitor strategic and operational risks through the risk register, while project-specific risks were managed through project governance arrangements and oversight by a project committee. Together, these arrangements supported informed decision-making and organisational resilience. With governance frameworks and controls now finalised, options for the formation of an Audit and Risk Committee are being assessed.

Internal audit

During 2025–26, the OQIC engaged an external consultant to develop an internal audit plan for the period 1 July 2026 to 30 June 2027 and a rolling 3-year strategic plan.

The Internal Audit function operates as an independent, objective assurance and consulting activity designed to add value and improve the OQIC's operations. It assists us to accomplish our objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

Business continuity and organisational resilience

We reviewed our Business Continuity Management Policy and Business Continuity Plan in March 2026 to support the OQIC's risk management and resilience framework. The policy required only minor administrative updates. The Business Continuity Plan was substantially revised to strengthen preparedness and response arrangements, informed by a business impact assessment that identified critical functions and by consideration of the role of key service providers. We are progressing annual testing requirements through a desk-based review process to support ongoing organisational resilience and continuous improvement.

External accountability

The Integrity Commissioner is an Officer of the Queensland Parliament and reports through the Justice, Integrity and Community Safety Committee. Following the tabling of the annual report, the Integrity Commissioner meets annually with the committee. A transcript of the hearing is published on the parliamentary website. The Integrity Commissioner last met with the committee in May 2026.

In August 2025, the Integrity Commissioner attended the 2025–26 Budget Estimates hearing.

In June 2026, the 2026–27 Service Delivery Statements were published.

The Queensland Audit Office (QAO) undertakes an external audit role for the OQIC and monitors compliance with financial management requirements in accordance with the revised auditing standard *ISA 720: The Auditor's Responsibilities Relating to Other Information*. The QAO undertook an interim audit in April 2026.

Complaints management

The OQIC remained committed during the year to effective, fair and timely complaints and grievance management. The complaints management system established in the previous year continued to support the organisation in accordance with the *Public Sector Act 2022* (Qld) and the current Australian Standard on handling customer complaints (AS 10002:2022).

The complaints management system continued to comprise:

- a complaints management framework
- a complaints register
- supporting resources, including policies, procedures, practices, systems and staff involved in managing complaints.

The OQIC did not receive any complaints in 2025–26.

Information systems and recordkeeping

During 2025–26, the OQIC transitioned its ICT services from the Department of the Premier and Cabinet to Information and Technology Partners within the Department of Primary Industries. This transition supported broader improvements to the OQIC's digital, information management and governance capabilities.

To strengthen leadership within this area, the Strategic IT and Digital Systems Manager role commenced in September 2025. The position was established in recognition of the increasing importance and complexity of technology in supporting the OQIC's statutory functions, corporate operations and service delivery, particularly the QLR, which carries significant public accountability and compliance requirements. The role provides strategic advice and operational oversight across ICT services, digital systems, cybersecurity, supplier management and future technology projects, while also supporting the secure and reliable administration of key systems, including the QLR and case management system.

The OQIC also completed the migration of its information management services and implemented a new electronic document and records management system (eDRMS). This represented a significant change in records governance and information management capability and further supported the OQIC's transition to digital recordkeeping.

The transition was supported by a records management specialist, who oversaw migration activities, strengthened governance arrangements and introduced operational improvements across the organisation. Staff also received training to support the consistent and compliant use of the new eDRMS and to reinforce their responsibilities for creating and maintaining complete and accurate records of business activities.

The OQIC continues to prioritise digital recordkeeping while maintaining appropriate control over physical legacy records. Records are retained and disposed of in accordance with approved retention and disposal schedules, relevant legislation, and standards and policies issued by the State Archivist.

System improvements

The QLR remains a critical business system supporting one of the OQIC's statutory functions. During the year, we commenced a major project to improve and enhance the register, integrated the QLR with a new online learning management system, and implemented minor updates to improve usability and reflect legislative amendments. The project is ongoing and due to be finalised by December 2026. These changes will improve lobbyists' experience and strengthen regulatory oversight.

We began a project to develop a case management system to support operational needs, including case tracking, reporting and compliance with legislative obligations, with the aim of improving efficiency, transparency and accountability.

Data security and governance

During the year, we also began developing an Information Security Management System, by defining governance arrangements, clarifying security roles and establishing priority risk and control elements. Work also continued on key access controls, security oversight and alignment with Queensland Government ICT policies.

We made significant progress in establishing a contemporary policy and governance framework to support our digital and information management environment. This included developing and implementing a comprehensive records management framework, and approving and publishing key policies and procedures, including the Recordkeeping Policy, Recordkeeping Email Policy, Retention and Disposal Policy, Digitisation Disposal Policy, Records Management Procedure, Records Disaster Response Procedure, and Records Sentencing and Disposal Procedure. Together, these documents provide a consistent and compliant approach to managing information assets throughout their lifecycle and support the OQIC's obligations under legislative and regulatory requirements.

Building on this foundation, we developed a suite of information security and ICT governance documents that are ready for implementation, including the Information Security Risk Management Policy, Information Asset Register, IT Change Request Form, IT Change Register and Clean Desk Policy. These documents will further strengthen information security, risk management and change governance across the organisation.

Open data

Due to nil activity, we do not currently have any data on:

- overseas travel
- consultancies
- interpreters engaged under the Queensland Language Services Policy
- complaints about the Queensland Charter of Victims' Rights.

While we do not currently have any datasets available on the Queensland Government Open Data Portal, we ensure that appropriate data is accessible to the public through other means.

The QLR includes a public register that provides access to information as defined in the Integrity Act. Additionally, we maintain a disclosure log on our website, offering transparency by publishing information released in response to right to information requests.

These measures reflect our commitment to openness and accountability while ensuring compliance with relevant legislative requirements.

Financial performance

A comprehensive view of the OQIC's financial performance is provided in the financial statements section of this report.

Financial summary

	2026 – Actual (\$'000)	2026 – Original Budget (\$'000)
Income		
– Grants and other contributions	6,862	5,575
– Interest	162	–
Total income	7,024	5,575
Expenses		
– Labour	3,294	3,395
– Non-labour	1,385	2,180
Total expenses	4,679	5,575
Operating surplus	2,345	–

Income for the year totalled \$7.024 million, which was \$1.449 million above the original budget. This was primarily due to the deferral of surplus funds from 2024–25 and enterprise bargaining adjustments.

Expenses for the year totalled \$4.679 million, which was \$0.896 million below the original budget. Most of our expenditure related to staff, reflecting our commitment to building a capable and skilled workforce. Other significant costs were for supplies and services, including corporate shared services, computer and telephone support, office accommodation, and the management and maintenance of the QLR.

In 2025–26, the OQIC recorded an operating surplus of \$2.345 million. This reflected higher than budgeted income and lower than anticipated expenditure.

Our financial performance reflects a considered approach that balances immediate operational needs with long-term strategic goals. This approach will support sustainable growth and improved service delivery over time.



OFFICE OF
THE QUEENSLAND

Integrity
Commissioner

Financial Statements

for the year ended 30 June 2026

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Office of the Queensland Integrity Commissioner Statement of Comprehensive Income

for the year ended 30 June 2026

	Note	2026 Actual \$'000	2026 Original Budget \$'000	2026 Budget Variances \$'000	2025 Actual \$'000
OPERATING RESULT					
Income from continuing operations					
Grants and other contributions	B1-1, V1	6,862	5,575	1,287	3,214
Interest		162	-	162	-
Total income from continuing operations		7,024	5,575	1,449	3,214
Expenses from continuing operations					
Employee expenses	B2-1	3,294	3,395	(101)	2,617
Supplies and services	B2-2, V2	1,259	2,066	(807)	494
Depreciation and amortisation	B2-3	69	69	-	68
Other expenses	B2-4	57	45	12	35
Total expenses from continuing operations		4,679	5,575	(896)	3,214
Operating result for the year		2,345	-	2,345	-
TOTAL COMPREHENSIVE INCOME		2,345	-	2,345	-

The accompanying notes form part of these financial statements. An explanation of major variances is included at Note E1-1.

Office of the Queensland Integrity Commissioner Statement of Financial Position

As at 30 June 2026

	Note	2026 Actual \$'000	2026 Original Budget \$'000	2026 Budget Variances \$'000	2025 Actual \$'000
Current assets					
Cash and cash equivalents	C1, V3	2,659	158	2,501	-
Receivables	C2	107	-	107	400
Other current assets		-	-	-	13
Total current assets		2,766	158	2,608	413
Non-current assets					
Property, plant and equipment		3	18	(15)	5
Intangible assets	C3, V4	129	173	(44)	196
Total non-current assets		132	191	(59)	201
Total assets		2,898	349	2,549	614
Current liabilities					
Payables	C4	161	-	161	345
Accrued employee benefits	C5	123	-	123	-
Total current liabilities		284	-	284	345
Total liabilities		284	-	284	345
Net assets		2,614	349	2,265	269
Equity					
Contributed equity	C6	269	349	(80)	269
Accumulated surplus	V5	2,345	-	2,345	-
Total equity		2,614	349	2,265	269

The accompanying notes form part of these financial statements. An explanation of major variances is included at Note E1-2.

Office of the Queensland Integrity Commissioner

Statement of Changes in Equity

for the year ended 30 June 2026

	Accumulated surplus \$'000	Contributed equity \$'000	Total \$'000
Balance as at 1 July 2024	-	-	-
Operating result			
Operating result from continuing operations	-	-	-
Total comprehensive income for the year	-	-	-
Transactions with owners as owners:			
Net transfer assets in from other Queensland Government Agencies	-	269	269
Balance as at 30 June 2025	-	269	269
Balance as at 1 July 2025	-	269	269
Operating result			
Operating result from continuing operations	2,345	-	2,345
Total comprehensive income for the year	2,345	-	2,345
Balance as at 30 June 2026	2,345	269	2,614

The accompanying notes form part of these financial statements.

Office of the Queensland Integrity Commissioner Statement of Cash Flows

for the year ended 30 June 2026

	Note	2026 Actual \$'000	2026 Original Budget \$'000	2026 Budget Variances \$'000	2025 Actual \$'000
CASH FLOWS FROM OPERATING ACTIVITIES					
<i>Inflows:</i>					
Grants and other contributions	V6	6,862	5,575	1,287	2,814
Interest receipts		162	-	162	-
GST input tax credits from ATO		50	-	50	-
<i>Outflows:</i>					
Employee expenses		(3,245)	(3,395)	150	(2,620)
Supplies and services	V7	(1,031)	(2,066)	1,035	(194)
GST paid to suppliers		(82)	-	(82)	-
Other		(57)	(45)	(12)	-
Net cash provided by operating activities		2,659	69	2,590	-
Net increase in cash and cash equivalents		2,659	69	2,590	-
Cash and cash equivalents - opening balance		-	89	(89)	-
Cash and cash equivalents - closing balance		2,659	158	2,501	-

The accompanying notes form part of these financial statements. An explanation of major variances is included at Note E1-3.

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash (used in) / provided by operating activities

	2026 \$'000	2025 \$'000
Operating surplus	2,345	-
<i>Non-cash items included in the operating result:</i>		
Depreciation and amortisation expense	69	68
<i>Changes in assets and liabilities:</i>		
Decrease/(increase) in receivables	293	(400)
Decrease/(increase) in prepayments	13	(13)
(Decrease)/increase in accounts payables	(184)	345
Increase in accrued employee benefits	123	-
Net cash provided by operating activities	2,659	-

SECTION 1 ABOUT THE OQIC AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Office of the Queensland Integrity Commissioner (OQIC) commenced operations as an independent statutory body on 1 July 2024 under the *Integrity Act 2009* (Qld) (Integrity Act). The Queensland Integrity Commissioner (Integrity Commissioner) is an independent statutory officer and officer of the Queensland Parliament, established under the Integrity Act.

For financial reporting purposes, the OQIC is a statutory body in terms section 9 of the *Financial Accountability Act 2009* and is subsequently consolidated into the financial statements of the State of Queensland.

The head office and principal place of business is:

Level 13, 53 Albert Street
Brisbane QLD 4000.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The OQIC 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 2025.

The OQIC is a not-for-profit entity, and these general-purpose financial statements are prepared on an accrual basis (except for the statement of cash flows which are prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities. These financial statements outline the accounting policies adopted by the OQIC, which are in accordance with Australian Accounting Standards and Interpretations.

A1-3 PRESENTATION

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2024-25 financial statements.

Current / Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the OQIC does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (CONTINUED)

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Integrity Commissioner and Manager Corporate Services at the date of signing the Management Certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis, unless otherwise stated. This means assets are recorded at their initial cost and are not subsequently revalued and liabilities are valued at the amount initially received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

A1-6 ACCOUNTING POLICY - CASH AND CASH EQUIVALENTS

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked as at 30 June 2026.

A1-7.a SHARED SERVICES PROVIDER

The Corporate Administration Agency (CAA) provides the OQIC 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 Services including Recruitment and Payroll
- Information Systems and Support
- Procurement Services

A1-7.b INFORMATION AND TECHNOLOGY PARTNERS

Information and Technology Partners (ITP) provide the OQIC with Information Communication Technology Services. The fees and terms of the services are agreed through the Letter of Understanding negotiated annually and include:

- Standard Workplace Package
- Additional licences per user
- Telephony
- Managed Mobile Devices
- Virtual hosting

A1-8 GOING CONCERN

The financial statements were prepared on a going concern basis on the assumption that the OQIC will continue its operations in the foreseeable future.

A1-9 THE REPORTING ENTITY

The financial statements include all income, expenses, assets, liabilities and equity of the OQIC. The OQIC does not control any entities.

A2 OBJECTIVES OF THE QOIC

The vision of the QOIC is "Confidence in public institutions and public office".

The Integrity Commissioner's functions and responsibilities are set out in the Integrity Act and include:

- Providing confidential advice on ethics and integrity issues to current and, in certain cases, former Ministers, members of the Legislative Assembly, ministerial chiefs of staff, senior public servants, statutory office holders, and other persons or classes of persons prescribed by regulation.
- Providing advice to members of the Legislative Assembly on ethics or integrity issues relevant to their disclosure of interests under the *Parliament of Queensland Act 2001*.
- Providing advice to the Premier, where requested, on standard setting for ethics or integrity issues.
- Raising public awareness of ethics and integrity matters.
- Maintaining the Queensland Lobbying Register.
- Registering lobbyists and administering the lobbying regulatory scheme.
- Providing education and training to government representatives, Opposition representatives and registered lobbyists about lobbying regulation in Queensland.

The strategic objectives of the QOIC are to:

- Provide advice on ethics, integrity and interest issues.
- Regulate lobbying activities.
- Train, educate and raise awareness of ethics, integrity and lobbying.

These objectives support the Integrity Commissioner in performing their statutory functions and powers outlined in the Integrity Act. The Integrity Commissioner's functions strengthen government ethics and integrity by promoting accountability, preventing conflicts of interest and fostering ethical decision-making.

SECTION 2

NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 GRANTS AND OTHER CONTRIBUTIONS

	2026 \$'000	2025 \$'000
State Government grants	6,862	3,214
Total	6,862	3,214

Accounting Policy - Grants and Other Contributions

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

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

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2026 \$'000	2025 \$'000
<i>Employee Benefits</i>		
Wages and salaries	2,424	1,990
Annual leave levy	286	255
Long service leave levy	71	54
Employer superannuation contributions	356	279
<i>Employee Related Expenses</i>		
Workers' compensation premium	3	2
Other employee related expenses	154	37
Total	3,294	2,617
	2026 No.	2025 No.
Full-Time Equivalent Employees *	18	15

* FTE data as at 30 June 2026.

Accounting Policy - Wages and Salaries

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

B2 EXPENSES (CONTINUED)

B2-1 EMPLOYEE EXPENSES (CONTINUED)

Accounting Policy - Sick Leave

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

Accounting Policy - Annual Leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS), a levy is made on the OQIC to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

Accounting Policy - Long Service Leave

Under the Queensland Government's Long Service Leave Scheme (LSLS), a levy is made on the OQIC 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.

Accounting Policy - Superannuation

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

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

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

Accounting Policy - Workers' Compensation Premiums

The OQIC pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note F1.

B2 EXPENSES (CONTINUED)

B2-2 SUPPLIES AND SERVICES

	2026 \$'000	2025 \$'000
Office accommodation	160	149
Shared services charges	711	-
Computer and telephone support	229	63
Asset purchase under \$5,000	78	-
Consultants and contractors	5	151
General supplies and services	76	131
Total	1,259	494

Accounting policy - Supplies and services

Expenses are recognised in the Statement of Comprehensive Income in the period in which the OQIC receives the goods or services.

Accounting policy - 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, which has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within the office accommodation line item.

Asset purchase under \$5,000

These are for small equipment items which were purchased after the OQIC's transition from the Queensland Department of the Premier and Cabinet.

B2-3 DEPRECIATION AND AMORTISATION

	2026 \$'000	2025 \$'000
Depreciation – property plant and equipment	2	1
Amortisation – intangibles	67	67
Total	69	68

Accounting policy - Amortisation

Assets were amortised on a straight-line basis in 2025-26, to allocate the cost of the asset, less any estimated residual value, progressively over its estimated useful life to the OQIC.

B2-4 OTHER EXPENSES

	2026 \$'000	2025 \$'000
Audit fees	57	35
Total	57	35

Audit fees

Total external audit fees quoted by the Queensland Audit Office relating to the 2025-26 financial year is \$44,630 (2025: \$34,705). The additional \$12,500 (2025: \$0) is an accrual for Grant Thornton Australia internal audit fees relating to 2025-26 financial year. There are no non-audit services included in this amount.

SECTION 3

NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2026 \$'000	2025 \$'000
Cash at bank	2,659	-
Total	2,659	-

Accounting policy - Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June 2026.

C2 RECEIVABLES

	2026 \$'000	2025 \$'000
Receivables	1	400
Annual Leave reimbursements	56	-
GST Receivable	32	-
Other Receivables	18	-
Total	107	400

Accounting Policy - Receivables

Receivables are recognised at the amounts due at the time of sale or service delivery (i.e. the agreed purchase/contract price).

Disclosure - Credit risk

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any allowance for impairment.

The OQIC's receivables are primarily due from Queensland Government agencies. Based on materiality, no loss allowance has been recognised for these receivables.

C3 INTANGIBLES AND AMORTISATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	2026	2025
	Software internally generated: at cost	
	\$'000	\$'000
Gross	335	335
Less amortisation	(206)	(139)
Carrying amount at 30 June	129	196
<i>Represented by movements in carrying amount:</i>		
Carrying amount at 1 July	196	-
Transferred from Department of the Premier and Cabinet (DPC)	-	263
Amortisation expense	(67)	(67)
Carrying amount at 30 June	129	196

C3-2 RECOGNITION AND MEASUREMENT

Intangibles are recognised in accordance with AASB138 *Intangible Assets*.

Intangibles assets with a historical cost equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Training costs and expenditure on research activities relating to internally generated assets are expensed when incurred. Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

C3-3 AMORTISATION EXPENSE

Accounting policy

All intangible assets of the OQIC have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the OQIC. Straight-line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life.

The residual value of the OQIC's intangible asset is zero.

Useful life

Class	Useful Life
Software internally generated	5 years

C3-4 IMPAIRMENT

Accounting policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the OQIC determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the OQIC, including discontinuing the use of the software. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

No indicators of impairment existed at 30 June 2026.

C4 PAYABLES

	2026 \$'000	2025 \$'000
Current		
Accrued expenses	116	345
Trade creditors	32	-
Payroll tax	13	-
Total	161	345

Accounting policy – Payables

Trade creditors are recognised upon receipt of the goods and services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts.

C5 ACCRUED EMPLOYEE BENEFITS

	2026 \$'000	2025 \$'000
Current		
Salary and wages outstanding	20	-
Annual leave levy payable	84	-
Long service leave levy payable	16	-
Superannuation payable	3	-
Total	123	-

Accounting policy - Accrued employee benefits

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

C6 EQUITY

C6-1 CONTRIBUTED EQUITY

DPC transferred intangible assets and other assets to the OQIC following its establishment as a statutory body on 1 July 2024. The net book value of these assets was \$0.269 million. The asset transfer is recognised as contributed equity in the Statement of Changes in Equity.

SECTION 4

NOTES ABOUT RISKS AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the OQIC becomes party to the contractual provisions of the financial instrument. The OQIC has the following categories of financial assets and financial liabilities:

	Note	2026 \$'000	2025 \$'000
Financial assets			
Cash and cash equivalents	C1	2,659	-
Receivables	C2	107	400
Total financial assets		2,766	400
Financial liabilities			
Payables	C4	161	345
Total financial liabilities		161	345

No financial assets and financial liabilities have been offset and presented net Statement of Financial Position.

D1-2 FINANCIAL RISK MANAGEMENT

Risk Measurement and Management Strategies

Due to the nature of the OQIC's activities, exposure to credit risk, liquidity risk or market risk is considered immaterial. Financial risk management is implemented pursuant to Government and OQIC policy.

All payables are due within 12 months.

D2 CONTINGENCIES

Litigation in Progress

The OQIC was not engaged in any litigation at 30 June 2026 (2025: None).

Financial Guarantees

The OQIC was not committed to any guarantees or undertakings at 30 June 2026 (2025: None).

D3 COMMITMENTS

Accommodation

At reporting date, the OQIC had no capital or operating lease commitments. The OQIC has one Occupancy Agreement for office accommodation at 53 Albert Street with the Department of Housing and Public Works (DHPW). This arrangement is outside the scope of AASB 16 *Leases* as DHPW has substantive substitution rights over the non-specialised, commercial office accommodation the OQIC uses. There is no lease remediation under these occupancy agreements.

D4 EVENTS OCCURRING AFTER BALANCE DATE

The OQIC is unaware of any material events occurring after the reporting date which would affect these financial statements.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are set out below:

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year for the OQIC.

This standard sets out new requirements for the presentation of the Statement of Comprehensive Income, requires new disclosures about management-defined performance measures and removes existing options in the classification of dividends and interest received and interest paid in the Statement of Cash Flows. AASB 18 will only affect presentation and disclosure, it will not affect the recognition or measurement of any reported amounts.

In October 2025, the AASB released Exposure Draft ED 338 which proposed several amendments that, if legislated, would permit relief from the majority of the presentation and disclosure requirements by not-for-profit public sector entities via an explicit accounting policy choice.

The OQIC will further assess the expected impacts of AASB 18 in subsequent reporting periods once the AASB issues a final amending standard and Queensland Treasury has communicated its policy intentions in respect of accounting policy choices permitted by the standard.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to the OQIC's activities or have no material impact on the OQIC.

SECTION 5

BUDGETARY REPORTING DISCLOSURES

E1 BUDGETARY REPORTING DISCLOSURES

This section contains explanations of major variances between the OQIC's actual 2025-26 financial results and the original budget presented to Parliament.

E1-1 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF COMPREHENSIVE INCOME

- V1. Grants and other contributions - increase is due to the deferral of 2024-25 surplus and enterprise bargaining adjustment.
- V2. Supplies and services - decrease is due to the delay in the implementation and management of a case management system, Queensland Lobbying Register improvements and OQIC website redevelopment project. In addition, savings were recorded from lower than anticipated operational costs.

E1-2 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF FINANCIAL POSITION

- V3. Cash and cash equivalents - increase is due to decrease in expenditure as outlined in V2.
- V4. Intangible assets - lower than anticipated because partial improvement cost to the Queensland Lobbying Register was expected to be capitalised. The project has been delayed, and all costs are of operational expense nature.
- V5. Accumulated surplus - increase is due to decrease in expenditure as outlined in V2.

E1-3 EXPLANATION OF MAJOR VARIANCES - STATEMENT OF CASH FLOWS

- V6. Grants and other contributions - increase is due to the deferral of 2024-25 surplus and enterprise bargaining adjustment.
- V7. Supplies and services - decrease is due to the delay in the implementation and management of a case management system, Queensland Lobbying Register improvements and OQIC website redevelopment project. In addition, savings were recorded from lower than anticipated operational costs.

SECTION 6 OTHER INFORMATION

F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the OQIC during 2025-26 and 2024-25.

Position	Position Responsibility
Queensland Integrity Commissioner (Integrity Commissioner)	The Integrity Commissioner is an independent statutory officer responsible for promoting integrity and ethical conduct across the Queensland public sector. The Integrity Commissioner is the chief executive of the OQIC. Key responsibilities include providing confidential advice on integrity and ethics matters, particularly regarding conflicts of interest, to designated persons such as Members of Parliament, Ministers and senior public servants. The Integrity Commissioner also oversees the Queensland Lobbying Register, ensuring transparency and compliance with lobbying regulations. Additionally, the Integrity Commissioner assists in developing and implementing codes of conduct, delivers education and training to foster ethical decision-making, and promotes awareness of integrity issues. Operating under the Integrity Act and other relevant legislation, the Integrity Commissioner ensures all actions align with principles of fairness and accountability.
Deputy Integrity Commissioner	The Deputy Integrity Commissioner supports the Integrity Commissioner in their leadership of the OQIC and the performance of the Integrity Commissioner's statutory functions.

Remuneration Policies

The remuneration and terms of employment for the Integrity Commissioner are set by the Governor-in-Council and are equivalent to those set by the Queensland Public Sector Commission.

The remuneration policy for the Deputy Integrity Commissioner is set by the Queensland Public Sector Commission.

Remuneration expenses for key management personnel comprise the following components:

- short-term employee expenses which include:
 - salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position; and
 - non-monetary benefits - consisting of provision of car parking together with fringe benefits tax applicable to the benefit.
- long-term employee benefits include amounts expensed in respect of long service leave earned.
- post-employment benefits include amounts expensed in respect of employer superannuation obligations earned.
- termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

F1 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (CONTINUED)

KMP Remuneration Expense

The following disclosures focus on the expenses incurred by the OQIC that are attributable to key management positions during the reporting period. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

1 July 2025 - 30 June 2026

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
Integrity Commissioner	280	13	8	35	-	336
Deputy Integrity Commissioner	240	13	7	32	-	292
Total Remuneration	520	26	15	67	-	628

1 July 2024 - 30 June 2025

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
Integrity Commissioner (from 1 July 2024)	267	9	7	33	-	316
Deputy Integrity Commissioner (from 29 July 2024)	234	9	6	28	-	277
Total Remuneration	501	18	13	61	-	593

Performance Payments

No KMP remuneration packages provide for performance or bonus payments.

F2 RELATED PARTY TRANSACTIONS

Transactions with people or entities related to KMP

There were no material transactions with people or entities related to KMP.

Transactions with other Queensland Government agencies

The OQIC's primary ongoing sources of funding from Government are grants and other contributions which are provided in cash by Department of Justice (\$6.80 million) and Department of the Premier and Cabinet (\$0.062 million).

The OQIC sources its accommodation requirements via commercial arrangements with the Department of Housing and Public Works (refer note B2-2 and D3).

The CAA provided the OQIC with corporate services under the Shared Services Provider model for \$0.371 million. The ITP provided the OQIC with Information Communication Technology Services for \$0.340 million.

F3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the department for the first time in 2025-26 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2025-26.

F4 TAXATION

The OQIC is a State body as defined under the *Income Tax Assessment Act 1936* (Cth) and is exempt from Commonwealth taxation under the *Income Tax Assessment Act 1936* except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). Payroll Tax, FBT, and GST are the only taxes accounted for by the OQIC.

F5 CLIMATE RISK DISCLOSURES

Whole-of-Government climate-related reporting

The State of Queensland provides information and resources on climate related strategies and actions accessible at <https://www.treasury.qld.gov.au/policies-and-programs/climate/>

The Queensland Sustainability Report (QSR) outlines the Queensland Government's approach to managing key Environmental, Social and Governance (ESG) risks and opportunities, including governance structures, major commitments and policies, and how these risks and opportunities are measured, monitored and managed across government. The QSR is supported by comprehensive datasets and data dictionaries. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

F5 CLIMATE RISK DISCLOSURES (CONTINUED)

Accounting estimates and judgements – climate-related risks

The OQIC considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the OQIC. The OQIC continues to monitor the emergence of material climate-related risks that may impact the financial statements of the OQIC.

Management Certificate

These general purpose financial statements have been prepared pursuant to section 62(1)(a) 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; and

(b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Queensland Integrity Commissioner (OQIC) for the financial year ended 30 June 2026 and of the financial position of the OQIC at the end of that year.

We acknowledge responsibility under s.7 and s.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.



Linda Waugh
Queensland Integrity Commissioner



Krystal Petersen
Manager Corporate Services

Date: 26/08/2026

Date: 26/08/2026

INDEPENDENT AUDITOR'S REPORT

To the Queensland Integrity Commissioner of the Office of the Queensland Integrity Commissioner

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Office of the Queensland Integrity Commissioner.

The financial report comprises the statement of financial position as at 30 June 2026, 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 material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year 30 June 2026:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the entity's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

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

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

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

Responsibilities of the entity for the financial report

The Queensland Integrity Commissioner 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 2019 and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

www.auasb.gov.au/auditors_responsibilities/ar4.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.



Rachel Vagg
Auditor-General

28 August 2026
Queensland Audit Office
Brisbane

Appendices

APPENDIX A

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	page 1 and Table of contents
Accessibility	Table of contents	ARRs – section 9.1	page 1
	Glossary		page 60
	Public availability	ARRs – section 9.2	page i
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	page i
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	page i
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	page i
General information	Introductory information	ARRs – section 10	pages 2–3
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	N/A
	Agency objectives and performance indicators	ARRs – section 11.2	page 7
	Agency service areas and service standards	ARRs – section 11.3	pages 9–22
Financial performance	Summary of financial performance	ARRs – section 12.1	page 30
Governance – management and structure	Organisational structure	ARRs – section 13.1	page 22
	Executive management	ARRs – section 13.2	page 22
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	page 26
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	page 26
	Queensland public service values	ARRs – section 13.6	N/A

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	page 27
	Audit committee	ARRs – section 14.2	page 27
	Internal audit	ARRs – section 14.3	page 27
	External scrutiny	ARRs – section 14.4	page 27
	Information systems and recordkeeping	ARRs – section 14.5	pages 28
	Information Security attestation	ARRs – section 14.6	N/A
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	page 25
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	page 25
Open Data	Statement advising publication of information	ARRs – section 16	page 29
	Consultancies	ARRs – section 31.1	page 29
	Overseas travel	ARRs – section 31.2	page 29
	Queensland Language Services Policy	ARRs – section 31.3	page 29
	Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	page 29
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	page 55
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	pages 56–57

APPENDIX B

Glossary and acronyms

Glossary

Advice

Under Chapter 3 of the *Integrity Act 2009* (Qld), a designated person may make a written request for the Integrity Commissioner's advice on an ethics or integrity issue. Members of the Legislative Assembly can also seek advice about an interests issue, in writing or verbally.

The Integrity Act requires a designated person to disclose all relevant information to the Integrity Commissioner relevant to their advice request.

A former designated person (section 20A of the Integrity Act) or a former ministerial advisor (section 20D) can also seek advice on an ethics or integrity issue that arises from a post-separation obligation they have for up to 2 years after they leave their official role.

Conflict of interest issue

A conflict of interest issue involving a person is an issue about a conflict or possible conflict between a personal interest of the person and the person's official responsibilities (section 10(1) of the Integrity Act).

Compliance notice

Under section 66F of the Integrity Act, the Integrity Commissioner can issue a compliance notice to a registered lobbyist if they suspect they have failed to comply with:

- obligations under the nominated sections in the Integrity Act, or
- a directive or the Queensland Registered Lobbyists Code of Conduct, or
- a condition of their registration, and

the Integrity Commissioner believes:

- the failure can be rectified, and
- it is appropriate to give the registered lobbyist an opportunity to rectify the matter.

Designated persons

Section 12 of the Integrity Act defines a designated person as any of the following persons:

- a member of the Legislative Assembly
- a statutory office holder
- a chief executive of a public service entity
- a senior executive
- a chief executive of, or a senior executive equivalent employed in, a government entity who is nominated by the minister responsible for administering the entity
- a chief of staff in the office of a minister
- a person (or a person within a class of persons) nominated by the Premier, for a period of 28 days from nomination, or
- a person (or a person within a class of persons) prescribed by regulation.

Ethics or integrity issue

An ethics or integrity issue is defined in section 9 of the Integrity Act as an issue concerning ethics or integrity, including a conflict of interest issue.

Functions

The Integrity Commissioner has the following functions under section 7 of the Integrity Act:

- to give written advice to a designated person, former designated person or former ministerial advisor on ethics or integrity issues
- to meet with, and give written or oral advice to, members of the Legislative Assembly on ethics or integrity issues and on interests issues
- to keep the lobbying register and have responsibility for the registration of lobbyists and to provide education and training to government representatives, Opposition representatives and registered lobbyists, and
- to raise public awareness of ethics or integrity issues by contributing to public discussion of these issues relevant to the Integrity Commissioner's functions.

Governance

The system by which an organisation is controlled and operates, and the mechanisms by which it is held to account. Ethics, risk management, compliance and administration are all elements of corporate governance.

Government representatives

Section 44 of the Integrity Act designates any of the following people as a government representative:

- the Premier
- a minister
- an assistant minister
- a councillor
- a ministerial staff member
- an assistant minister staff member, and
- a public sector officer.

Interests issues

Interests issues relate only to Members of the Legislative Assembly and are ethics or integrity issues relevant to the member for, or in, the register of members' interests, or the register of related persons' interests, kept under the *Parliament of Queensland Act 2001*, section 69C.

Listed persons

A listed person is defined in section 41 of the Integrity Act as an employee of an entity who is registered as a lobbyist and carries out lobbying activity for the entity and is registered under the Integrity Act.

Lobbying

Seeking to influence a decision-maker on an issue.

Lobbying activity

Section 42 (1) of the Integrity Act defines lobbying as an activity that involves communicating to:

- a government representative to influence decision-making of the state or local government, and
- an Opposition representative to influence decision-making of the Opposition.

Examples of lobbying activity included in section 42 include attempting to influence decisions on:

- making, amendment or repeal of legislation
- development, amendment or abandonment of policy or program
- awarding of a government contract or grant, and allocation of funding.

Section 43 of the Integrity Act sets out what is not a lobbying activity:

- communicating with a Legislative Assembly or a local government committee
- communicating with a Member of the Legislative Assembly or a councillor as the local representative on a constituency matter
- responding to a call for submissions
- petitioning or campaigning of a grassroots nature
- responding to a request for tenders
- communicating with a representative in a public forum
- responding to a request by a representative for information
- communicating with a representative about a non-business or non-commercial matter
- communicating with a representative in the ordinary course of making an application, or seeking a review or appeal about a decision, under an Act
- participating in an incidental meeting with a representative, and
- communicating with a representative in the ordinary course of providing professional or technical services to a person.

Opposition representatives

Section 45 of the Integrity Act designates an Opposition representative as any of the following:

- the Leader of the Opposition
- the Deputy Leader of the Opposition
- an Opposition spokesperson
- an Opposition assistant spokesperson, and
- a staff member in the office of the Leader of the Opposition.

Pecuniary interests

Pecuniary interests refer to financial or monetary interests that could influence, or be perceived to influence, a person's decision-making or actions. These interests may include ownership of shares, property, business investments, or other financial assets, as well as liabilities such as debts or loans.

Private interests

Interests of an individual, including personal, professional or business interests. They also include the personal, professional or business interests of individuals or groups the person associates with. These interests may be financial or non-financial.

Post-separation obligations and advice

A post-separation work obligation is an obligation a person has after they end their employment – it is usually a legal or ethical duty. The Integrity Act defines “post separation obligation” as an obligation (including an obligation under an Act, contract of employment, directive, policy or code of conduct) that applies to a person who was, but is no longer a designated person (i.e. a former designated person)(section 20A). It also includes an obligation applying to a person who is a former ministerial advisor (section 20). These obligations exist to promote integrity, transparency and accountability, and aim to prevent former position holders from taking personal advantage of specific relationships or information they acquired during their time in public office or ministerial role after leaving their official role. The key obligations for a former designated person or former ministerial advisor relate to meeting with Qld Government representatives or lobbying (if they become a registered lobbyist in Queensland).

For two years after ceasing to be a designated person or a ministerial advisor, a former designated person or former ministerial advisor, can ask for the Integrity Commissioner's advice on an ethics or integrity issue involving the person that arises from a post-separation obligation. The Integrity Commissioner cannot give legal advice or advice on the interpretation of specific post separation obligations.

Public administration

The administrative practices of Queensland public sector agencies.

Public interest

The wellbeing of the general public as compared to that of a private individual or organisation.

Registered lobbyists

A registered lobbyist means an entity or person recorded in the lobbying register as a registered lobbyist. Registered lobbyists are commonly referred to as third-party or professional lobbyists.

Show cause notice

Under section 66I of the Integrity Act, if the Integrity Commissioner is considering taking regulatory action under section 66H, the Integrity Commissioner must first give a person or entity a show cause notice detailing the action, including the proposed action and the grounds for taking it.

Statutory office holder

Section 140 of the *Public Sector Act 2022* (Qld) defines a statutory office as an office to which a person may be appointed under an Act only by the Governor-in-Council or a minister. A statutory office holder is the person appointed to the statutory office position.

Acronyms

EAP	Employee Assistance Program
ELMO	ELMO Learning & Performance Management System
ELT	Executive Leadership Team
FTE	Full-time equivalent
HHB	Hospital and Health Boards
ICT	Information and Communication Technology
MPs	Members of Parliament
OQIC	Office of the Queensland Integrity Commissioner
QLR	Queensland Lobbying Register



OFFICE OF
THE QUEENSLAND

Integrity
Commissioner

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