

ANNUAL REPORT 2023–2024

**Central West Hospital
and Health Service**

Open data

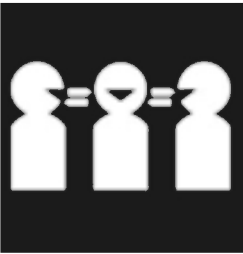
Information about consultancies, overseas travel, and the Queensland language services policy is available at the Queensland Government Open Data website (<https://www.data.qld.gov.au>). During 2023-2024, Central West Hospital and Health Service has nil overseas travel and Queensland language services expenditure to report.

Public availability

An electronic copy of this report is available at www.centralwest.health.qld.gov.au. Hard copies of the annual report are available by phoning Central West Hospital and Health Service on 07 4652 8000. Alternatively, you can request a copy by emailing CWHHS-Board@health.qld.gov.au.

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Interpreter service statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on telephone 07 4920 7089 or by email Rockhampton_Interpreters@health.qld.gov.au and we will arrange an interpreter to effectively communicate the report to you.

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Central West Hospital and Health Service Annual Report 2023-2024

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Acknowledgement of Traditional Owners

Central West Hospital and Health Service wishes to acknowledge the Traditional Owners and Custodians of the land and waterways of the Countries across the Central West area of Queensland.

We wish to pay our respects to Elders past and present and thank them for their wisdom and guidance as we continue to work together to improve health outcomes for all.

Recognition of Australian South Sea Islanders

Central West Hospital and Health Service formally recognises the Australian South Sea Islanders as a distinct cultural group within our geographical boundaries. Central West Hospital and Health Service is committed to fulfilling the Queensland Government Recognition Statement for Australian South Sea Islander Community to ensure that present and future generations of Australian South Sea Islanders have equality of opportunity to participate in and contribute to the economic, social, political and cultural life of the state.

27 August 2024

The Honourable
Shannon Fentiman MP

Minister for Health, Mental Health
and Ambulance Services and Minister
for Women.

GPO Box 48
Brisbane Qld 4001

Dear Minister

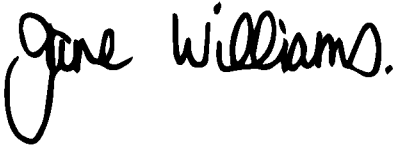
I am pleased to submit for presentation to the Parliament
the Annual Report 2023-2024 and financial statements
for Central West Hospital and Health Service.

I certify that this Annual Report complies with:

- 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 42 of this annual report.

Yours sincerely



Jane Williams
Chair
Central West Hospital and Health Board

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Statement on Queensland Government objectives for the community

Central West Hospital Health Strategic Plan 2021-2025 (the Strategic Plan) details its priorities and is aligned with the requirements of the *Financial Accountability Act 2009*.

Central West Hospital and Health Service (Central West HHS) contributes to the government’s objectives for the community built around Good Jobs, Better Services and Great Lifestyle.

Good Jobs:

By sustaining an organisational culture which attracts and retains a workforce that supports the delivery of safe, quality healthcare services. Focusing investment in innovation and staff development to strengthen community access to appropriate and sustainable healthcare services.

Better Services:

By backing our frontline services and delivering efficient, effective and equitable patient-centred healthcare to the Central West communities. Additionally, keeping Queenslanders safe by expanding our capacity to respond to growing demand.

Great Lifestyle:

By promoting our region to attract people and skill sets to the Central West and improving healthcare by investing in modern medical technology. Central West HHS prioritises health equity for First Nations peoples to honour and embrace our rich and ancient cultural history.

From the Chair and the Chief Executive

Entering the year in a strong financial position, 2023-2024 provided us a valuable opportunity to invest deeply and strategically into our health service, our staff, and the outback communities we serve.

We acknowledge the traditional owners and custodians of the lands on which communities served by Central West HHS are located. We pay our respects to Elders past and present and thank them for their contribution to the development of our services. We also acknowledge the many other diverse cultures that make up our community.

People

At the heart of our health service are our people, and the past year has seen substantial and targeted investment in our staff and recruitment. Central West HHS has put in place a sustained and revamped approach to employing medical officers, resulting in eight joining the health service in early 2024.

Among the recruits was a new Director of Medical Services and Senior Medical Officer for Blackall Hospital enabling us to fill both positions which had previously been vacant and filled by locums.

Recruiting and retaining senior medical officers with the additional skills and personal mindset needed to work in country towns has become increasingly difficult in recent years, with shortages experienced across much of regional and remote Australia. Attracting and retaining eight new doctors in our region provides certainty for our communities that our health services are reliable, and our patients are in safe hands.

Joining our new doctors were 24 nurse graduates who commenced in August 2023 and February 2024. These placements are a great way of introducing future clinicians to the benefits and advantages of working in rural practice. This year, four of the new graduate nurses have family connections in the region, while others previously had undertaken student placements in the Central West.

Central West HHS has also taken significant steps towards creating a ‘homegrown’ workforce with the resumption of hosting school-based trainees. The program, which was suspended during the COVID-19 pandemic, currently includes four Year 11 and 12 students from local schools. These students are working towards Certificates that will set them up for careers in Health.

It is important to celebrate and acknowledge the many extraordinary people that make up our team and their important work. In December 2023, Central West HHS held its inaugural Virtual Staff Recognition Awards. This successful event brought together over 150 rural and remote colleagues with 72 nominations received for the four award categories.

The Central West HHS team were also recognised at the Queensland Rural and Remote Clinical Network Forum for the locally-grown Patient Armband Advocacy Project, and as finalists in the Queensland Health Awards for Excellence category ‘Strengthening our patients’ care’.

Services

Another groundbreaking moment for Central West HHS in the past year was the commencement of construction on two major projects, which will expand and improve our range of services.

In January, work began at the Longreach Hospital on a three-chair nurse-assisted renal haemodialysis unit, a first for the Central West HHS and the region. Three additional specialist nurses and an administration officer will be recruited to support the unit, alongside a partnership with the Central Queensland Kidney Service that will ensure the safe provision of dialysis care in the region.

Our vision is to be leaders in providing far-reaching healthcare and delivering this new \$7.2 million dialysis unit will change the lives of eligible patients and their families in the Central West.

Work is simultaneously underway on a \$3.7 million package of upgrades for the Longreach Hospital. Central West HHS has partnered with Pathology Queensland to expand and refurbish the existing laboratory, and similar improvements are being made to the pharmacy department. These projects are an investment that will benefit our residents for years to come.

Construction company Quadric Pty Ltd is undertaking the works, which are expected to be completed by the end of 2024.

Central West HHS First Nations Health Equity Strategy (2022-2025) and Implementation Plan, launched in November 2023, demonstrates the commitment to improving the health outcomes and the wellbeing of First Nations people under six codesigned key priority areas. One of our key achievements for 2023-2024 is the community codesigned Health Check Days that comprise a multidisciplinary team working in partnership with local Aboriginal groups to deliver services in a community setting. Health Check Day in Barcaldine was held at a culturally safe location and saw the Barcaldine community increasing health checks by 23% compared to last year.

In addressing the key priority area, actively *eliminating discrimination and institutional racism*, Central West HHS delivered the Cultural Practice Program to 116 staff in 2023-2024, lifting our compliance rate by almost 30% on the previous year. We continue to focus on achieving our First Nations Workforce target of 6.01% across the organisation, with 5.54% of staff identifying as Aboriginal or Torres Strait Islander on 30 June 2024.

In recent years, Central West HHS has taken considerable steps towards how we support residents living with mental illness. Nearly half of all Australians will experience a mental illness at some stage in their life. Despite this, people living with mental illness will often face stigmatisation and discrimination from friends, family, employers, and the wider community.

To address this sense of disadvantage and isolation, our health service refurbished a new, purpose-built office and consultation space in Longreach for the growing Community Mental Health Alcohol and other Drugs Service. The relocation will help to mainstream this community-based service, increasing access and helping to break down barriers and stigma associated with mental health.

Systems

In 2023- 2024, Central West HHS received Connected Community Pathways program funding for its Remote Care Network project. This project has enabled isolated and limited general practice operations across the region to form a connected service network which delivers increased access to chronic disease and general practice services, improved financial sustainability, and fit-for-purpose governance and quality systems.

Staff safety is paramount and this year saw the investment in contemporary Workplace Health and Safety practices including SafeZone for home visits, in-vehicle monitoring and contractor management systems.

In August 2023, the inaugural Clinical Council was formed as part of the Clinician Engagement Strategy 2022 – 2025. The Council includes representation from Medical, Nursing, Allied Health clinicians and First Nation representation from acute and primary health areas. The Council reviews the implementation of the HHS’s strategies and policies, and reports to the Executive Leadership Team and Board.

Feedback and engagement of the community is vital to our health service. One essential avenue to connect with our community is through the Consumer Advisory Networks (CAN). This financial year saw the revitalisation of the Consumer Advisory Network in Winton with the appointment of a Committee and new Chair. CANs throughout the HHS region are represented by their Chairs who meet with the Executive Leadership Team and HSCE to review the forward planning and strategy of the organisation.

Delivering safe and quality healthcare services to a vast and sparsely populated region such as the Central West has its own unique challenges and difficulties. But with the dedicated support of our Board, the Executive Leadership Team, our staff, our Consumer Advisory Networks, our partners and the people of the region, Central West HHS continues to strive to be the leaders in far reaching healthcare.

About us

Strategy and services

Central West HHS is a statutory body enabled under the Hospital and Health Boards Act 2011 (the Act) as the principal provider of public sector health services to the communities of Central West Queensland.

Vision

To be leaders in providing far reaching healthcare.

Our vision statement informs our staff, consumers and partners of the opportunity our organisation has to provide safe and quality healthcare services to people across our vast geographical region.

Delivering health services to sparsely populated communities across the Central West area requires innovation, dedication and resourcefulness on the part of all involved and our unique people and places certainly deserve our collective aim to be leaders in our field.

Purpose

To draw on the resilience and resourcefulness of our experienced and committed people, and for us to work together to overcome distance.

Working with our partners within and outside the healthcare system to make a difference in the lives of the people in our care. We combine our knowledge and experience with an entrepreneurial spirit.

Whether it is championing proactive health programs for our many communities or enhancing our emergency responsiveness, we are dedicated to delivering the best possible results.

Values

People-centred care

We support patients and consumers through their care journey, involve them in decisions about their care and learn from their experiences.

Quality and safety

We put safety first in the care of our patients and consumers and build quality into what we do each day.

Integrity and accountability

We have a culture of mutual respect, fair dealing, ethical behaviour, and transparency while being accountable for our performance.

Investment in staff

We support ongoing learning, planned development and career advancement to attract and retain an empowered, satisfied, and competent workforce.

Innovation and change

We encourage ideas, evaluate opportunities, consult with those affected, weigh up the risks, implement with purpose and celebrate achievements and improvements.

Strategic direction

The Strategic Plan details priority strategies and relevant measures of success. This plan supports the organisation to achieve its priorities and ensure integrity, safety, inclusivity, diversity, and innovation are present in our decision-making and planning processes.

Central West HHS is supported by the strength and expertise of our staff in rural and remote service delivery, the relationships we have with our diverse communities, and the partnerships we forge to maximise our impact.

Our strategic priorities recognise the need to maintain a flexible and innovative approach to continuing to provide access to safe, quality and appropriate healthcare services.

The key strategic priorities for the Central West HHS are:

- **People** – Lead and empower an engaged, valued and skilled workforce to address community needs.
- **Services** – Deliver integrated prevention, primary and acute healthcare services for optimal continuity of care and health outcomes.
- **Systems** – Ensure our efforts and process continuously improve delivery of safe, quality, consumer-focused healthcare services.

Targets and challenges

Central west Queensland is home to approximately 10,700 people spread out across a vast region that spans almost a quarter of the state.

The remote and disparate nature of Central West Hospital and Health Service area presents unique challenges for the ongoing provision of safe and quality healthcare.

Targets

Central West Hospital and Health Service’s vision is to be leaders in providing far reaching healthcare, and strategic targets are informed by our purpose statement which includes:

- Drawing on the resilience and resourcefulness of our experienced and committed people, and for us to work together to overcome distance.
- Working with our partners within and outside the healthcare system to make a difference in the lives of the people in our care.
- Delivering the best results by championing proactive health programs for our many communities and enhancing our emergency responsiveness.

Challenges

The three core challenges Central West HHS faces are clinical workforce shortages, the dispersed population, and costs relating to infrastructure.

Recruiting and retaining suitably experienced nursing professionals at some facilities, including Alpha, Barcaldine, Winton and our primary health centres, continues to present challenges.

A shortage of primary health nursing professionals, allied health clinicians, Aboriginal and Torres Strait Island Health Workers, and oral health clinicians can at times impact service provision and the ability to deliver some programs.

Central West HHS is always seeking to revamp and innovate recruitment of clinicians in high-risk professions through strategies such as continuous applicant pools, eye-catching recruitment resources, and multipronged media campaigns that speak to the benefits of living and working in the outback.

The State Government’s Workforce Attraction Incentive Scheme (WAIS) and Remote Area Nursing Incentive Package (RANIP) are also highlighting rural jobs by offering financial bonuses to staff members.

Central West HHS has the largest geographical coverage of all Queensland HHSs, and strong collaboration with various stakeholders is required to overcome the tyranny of distance.

In partnering with external providers, Central West HHS must balance safe, high-quality healthcare delivery with the need to maintain the privacy and confidentiality of our community members. This tension can, at times, impact on the ability to share clinical records in real time with partner providers.

Central West HHS is also dealing with the inflated value of labour and materials on infrastructure projects including the new Longreach Hospital Renal Dialysis Unit, upgrades on existing buildings, and maintenance on ageing properties.

The challenges associated with ageing remote facilities which exist in very harsh conditions is ever-present, and the HHS remains abreast of these issues as it plans for its future infrastructure needs.

Central West HHS faces complex disposals of old facilities, including the old Blackall Hospital, Blackstump Medical Centre, the old Windorah PHC, as well as the removal of asbestos-containing material from the site of the demolished Aramac Hospital. Efforts to promptly complete these projects on budget are underway.

Aboriginal and Torres Strait Islander Health

The Aboriginal and Torres Strait Islander Health team commenced the 2023-2024 year by celebrating NAIDOC events with communities throughout the month of July. The 2023 NAIDOC theme of ‘For Our Elders’ links to a proud history of Aboriginal and Torres Strait Islander people. For Our Elders acknowledges our Elders as the heart of our communities and the roles they have played, and continue to play, in our communities, organisations and families.

Central West health demonstrates its commitment to be equitable and accessible to everyone, no matter where you live, and sustainable into the future by partnering across the health system to deliver safe, accessible, equitable and sustainable healthcare.

Central West HHS First Nations Health Equity Strategy (2022-2025) and Implementation Plan launched in November 2023, demonstrates the commitment to improving the health outcomes and the wellbeing of First Nations people under six codesigned key priority areas. Implementation over the first 12-months of the 3-year plan, demonstrates that the health services is on track with 32% of agreed actions completed in 2023-2024 and all other actions commenced.

One of our key achievements for 2023-2024 is the community codesigned Health Check Days that comprise of a multidisciplinary team working in partnership with the local aboriginal corporation to deliver services in a community setting. Health Check Days at a culturally safe location saw the Barcaldine community increasing health checks by 23% compared to last year. Across our facilities there has been a 10% increase in the number of Health Checks (322/356) and an increase of almost 8% of First Nations people presenting as active patients (851/917) compared to the previous year. Interestingly, the largest increase in First Nations peoples accessing our services in the last 12 months are from Jericho, Tambo, Muttaborra, Winton and Alpha. It is this increase that will inform our planned activities for 2024-2025.

In addressing the First Nations Health Equity key priority area, *actively eliminating discrimination and institutional racism*, Central West HHS delivered in partnership with Children’s Health Queensland HHS the Cultural Practice Program (CPP) with 116 staff attending in 2023-2024. 79% of staff are compliant with the mandatory training requirement which is an almost 30% increase on previous year. An evaluation of the program and delivery resulted in agreement to offer complementary virtual opportunities for staff and other organisations for 2024-2025, which will further support the online learning modules introduced in 2023-2024. In addition to CPP training, 165 staff participated in District Orientation, with positive feedback.

The First Nations Health Equity Implementation strategies to improve access to service included providing Free Discharge Medications to First Nations people and this was further supported by new *Health Service Directive Medication Copayment for First Nations People (QH-HDS-057)*; describing Queensland Health’s efforts to adopt key tenets of the *Commonwealth Government Closing the Gap Pharmaceutical Benefits Scheme (PBS)* medication copayment subsidy measures into the public hospital setting. Two hundred and sixty-five medications were dispensed in 2023-2024 at no-cost to First Nations people to support access to service and remove financial barriers of our communities that may impede improved health outcomes.

Central West HHS makes the continued commitment to improve the health outcomes of Aboriginal and Torres Strait Islander peoples by partnering with Institute for Urban Indigenous Health and Deadly Choices in 2024-2025. This commitment to improving health outcomes is underpinned by culturally safe environments and culturally capable staff delivering evidence-based and value-based care.

Five hundred and thirteen patients accessed the visiting Indigenous Respiratory Outreach Clinic (IROC) and Indigenous Cardiac Outreach Program (ICOP), including 37 paediatric patients seen at Barcaldine, Longreach and Winton. Local coordination by the Indigenous Chronic Disease Coordinator with a strong community connection has seen an increase in the number of patients presenting at this service.

Aligning with the QHealth32, First Nations First strategy, the representation of First Nations people in the workforce continues as a key priority area. May 2024, saw the appointment of Clinical Nurse Aboriginal and Torres Strait Island Health (Identified) to support the existing Clinical Nurse Consultant, to deliver culturally appropriate and safe co-designed services for our communities. We continue to focus on First Nations Workforce target of 6.01% across the organisation, with 5.54% of staff identifying as Aboriginal or Torres Strait Islander, on 30 June 2024.

Central West Health’s First Nations Health clinical nursing team is complemented by Aboriginal and Torres Strait Islander Health Workers, Indigenous Health Coordinator and Indigenous Chronic Disease Coordinator.

The First Nations team has worked collaboratively with mental health practitioners, nurse navigators, allied health professionals and medical officers to deliver culturally safe services that included community events across our health service and have progressed the First Nations Health Equity Strategy. Over the last 12 months the team has lifted the service profile, strengthened community connections, and improved governance structures to support the work we do every day for our communities. Our connections across the organisation and with our partner organisations has improved the way we deliver services to communities we serve.

We acknowledge the work that all of Central West Health’s staff do everyday to improve the health outcomes of Aboriginal and Torres Strait Islander people and thank Our Elders who came before us and guide us every day. We acknowledge the sad passing of local elders and staff that were at the heart of what we do and the contribution they have made.

Service summary

Central West HHS provides a network of community, primary and hospital-based services to enable our diverse communities to access safe and appropriate healthcare services as close to home as possible.

Longreach Hospital is the largest facility operated by Central West HHS and provides inpatient and emergency services to the town of Longreach and surrounds. Longreach Hospital is also home to the only maternity and Computed Tomography (CT) radiology service in the region. Additional inpatient and emergency care services are delivered locally in the communities of Barcaldine, Blackall, Alpha and Winton and these are further supported by several nurse-led primary healthcare centres. Barcaldine Winton and Alpha inpatient facilities operate as Multi-Purpose healthcare services (MPHS) providing residential aged care services in those communities in the absence of alternative facilities.

Coordinated outreach allied health, oral health, mental health, pharmacy, maternal and child health and medical services are provided to ensure residents of our communities receive safe, quality care as close to home as possible. Central West HHS-owned general practices are located in Longreach, Barcaldine, Blackall and Winton with outreach General Practitioner visits provided to smaller communities.

Medical care services in the west of our health service area are provided by the Royal Flying Doctor Service, with allied health services also provided across the region by North and West Remote Health, supplementing the allied health services provided by Central West HHS. Oral health care services are provided by the Central West HHS and Royal Flying Doctor service.

In many of our 17 communities, Central West HHS is the only community and primary care provider in the region. Many of these sites also operate a clinic-based ambulance service, providing the emergency response to the community.

The primary corporate home of Central West HHS is in Longreach, which includes the Executive Leadership, Building Engineering and Maintenance Services, Clinical Governance, Finance, Strategy and Governance and project teams.

Other corporate functions are hosted at sites across the health service as follows:

- Patient and staff travel – Blackall Hospital
- Human resource management – Barcaldine
- Vehicle fleet management – Winton MPHS.

Central West HHS maintains close working relationships with organisations including the Royal Flying Doctor Service, Western Queensland Primary Health Network, North and West Remote Health, Metro North Hospital and Health Service, South West Hospital and Health Service with the flying surgeon, Queensland Ambulance Service, local government, CheckUp, Health Workforce Queensland, councils across the region to support timely and coordinated access to appropriate services.

Car parking

Central West HHS provides free car parking for the convenience of patients, their families and visitors and our staff. Consequently, there was no requirement to issue car parking concessions during the reporting period.

Governance

Our people

Board membership

The Central West Hospital and Health Board (the Board) established under the *Hospital and Health Boards Act 2011* is responsible for the efficient and effective use of public sector health system resources in the best interests of patients and other users. The Board currently consists of eight members, each of whom have been appointed by the Governor in Council on the recommendation of the Minister for Health, Mental Health and Ambulance Services and Minister for Women. The Board’s diverse skills and experience in the unique nature of service delivery in rural and remote settings provides strong leadership in the delivery of health services across Central West Queensland.

Board members:

Jane Williams

29/06/2012 (Initial appointment)
18/05/2016 (Chair)
01/04/2022-31/03/2026 (Current term)

Jane is an experienced Board Chair and Director across several sectors including Health, Water and NFP Organisations.

Jane holds Qualifications in Management and Community Engagement and has 30 years experience in health and an extensive background in rural and remote emergency nursing. Jane has developed a wealth of transferable skills, networks and experiences. These include building strong partnerships and relationships, leadership, governance, operational and financial management, stakeholder engagement and negotiation, strategic planning and connecting people.

Jane is a team player and looks for the good and opportunity in every situation. She is driven to improve the health and wellbeing of people in regional and remote Australia.

Having lived and worked in various communities in the Central West for thirty years, Jane has a strong understanding of how important it is for the people to have access to safe, quality and consistent health care services.

David Arnold

29/06/2012
21/10/2021 (Deputy Chair)
01/04/2024 – 31/03/2026

David is the Chief Executive Officer of the Central Western Queensland Remote Area Planning and Development Board, a regional organisation of councils and regional development agency. Through this role he successfully oversees the administration of a range of government programs, advocates to the Federal and State Government, and partners with the Central West’s seven Local Governments, to understand and respond to the economic, social, and environmental needs of these communities. He is also a committee member of Regional Development Australia Central and Western Queensland, as well as being Chair of RESQ Plus - a 50% Indigenous owned and controlled organisation which delivers the Federal Government’s community development program across the Central West and South West regions of Queensland.

The importance of working together to improve the sustainability of rural and remote communities is the belief that David brings to the table as Deputy Chair of the Central West Hospital and Health Service Board. He realises the importance that availability of health services plays in community sustainability and he has a strong commitment to the ongoing development of the Central West communities.

David has completed many corporate governance training programs, including through the Australian Institute of Company Directors and he holds a Graduate Certificate of Science in Strategic Foresight, a Bachelor of Business and an Associate Diploma of Applied Science.

Dr Clare Walker

18/05/2016
01/04/2022-31/03/2026

Clare is a dedicated medical practitioner based in Longreach, offering a blend of General Practice and Senior Medical Officer services at the local hospital. Her work spans across the Central West Hospital and Health Service, providing the Board with crucial insights into frontline healthcare delivery that inform strategic planning.

With over 20 years of experience in regional and rural Queensland, and having lived and raised her family in Longreach for the past 15 years, Clare possesses a deep understanding of the healthcare needs of rural and remote communities. She is committed to enhancing health outcomes in this region, leveraging her dual roles as a practicing clinician and Board Director to achieve this goal.

Clare holds dual fellowships in General Practice from the Australian College of Rural and Remote Medicine (FACRRM, 2009) and the Royal Australian College of General Practice (FRACGP, 2009). She also has an Advanced Diploma of Obstetrics (2009), Diploma of Rural Generalist Anaesthesia (2010), and is a Graduate of the Australian Institute of Company Directors (2018). Clare is a member of the Australian College of Rural and Remote Medicine, the Royal Australian College of Obstetrics and Gynaecology and the Rural Doctors Association of Queensland.

Leisa Fraser

18/05/2016
01/04/2024-31/3/2028

Leisa Fraser has more than 25 years professional experience in finance, human resource management, workplace health and safety and quality improvement across the Health and Community Services Sector. Leisa has undertaken extensive work in the Aged Care and Aboriginal Community Controlled Health Service Environment and works tirelessly to ensure that the needs of rural and remote people in relation to accessing health services in-line with their needs are achieved. Leisa currently works for the Western Queensland Primary Health Network as the Head of Primary Heath and Commissioned Services. Leisa lives in Winton and works across the vast Western Queensland Primary Health Network region spanning an area encompassing approximately 55% of Queensland. Leisa is passionate about providing comprehensive primary health care and support services to the people of Western Queensland and when she is not working, she spends time with her family and serving the Winton Community through various community groups. Lesia has a Certificate IV in Mental Health (Non-Clinical) and a Certificate IV in Business and is a member of the Australian Institute of Company Directors.

Jonathan (Blake) Repine

18/05/2018
01/04/2022-31/03/2024

Blake Repine is a senior leader with more than 20 years’ experience in providing vision, leadership and executive management. Blake has sound experience in conducting strategic reviews, refining business plans and processes, managing multiple projects and resources, unifying key stakeholders and leading change management functions.

Blake leads organisations to facilitate growth by establishing targeted solutions and strategic plans to improve operational efficiency, effectiveness and overall financial standing. Blake is a member of the Australian Institute of Company Directors.

Blake Repine resigned from the Central West HHS Board effective 31 March 2024.

Kieran Chilcott

18/05/2021
01/4/2024-31/03/2028

Kieran Chilcott is an Aboriginal man from the Yugarabul people in South East Queensland. He is an experienced Chief Executive Officer and board director primarily in the health and human services sector.

Kieran has been employed by Kalwun Development Corporation Ltd, an Aboriginal community-controlled health organisation on the Gold Coast, for over 15 years. He is a founding director and the current Chairperson of the Institute for Urban Indigenous Health, and a board director of Check Up Australia and Ohana for Youth.

Kieran attained a Bachelor of Education majoring in behaviour management from Griffith University in 2006. In addition to his education degree, Kieran has completed a range of other tertiary qualifications including: Diploma of Management, the Australian Institute of Company Directors Company Directors Course, Certificate IV in Mental Health, Certificate IV in Project Management, Certificate IV in Business (Governance) and Certificate IV in Assessment and Workplace Training.

William (Bill) Ringrose

29/06/2012
01/4/2024-31/03/2026

William (Bill) Ringrose was a partner in accounting firm Ringrose and Button which has offices in Longreach, Rockhampton, Blackall and Hughenden, and worked as an accountant in general practice for 25 years. He has experience in the areas of audit, taxation, corporate governance, probity and proprietary and as a director on the Board of the Central West Hospital and Health Service, Bill brings his knowledge to the fore as a member of the Finance and Audit and Risk Committees.

Through his interaction with business clientele and community groups, Bill has forged many relationships with local people across the Central West area and beyond. Bill draws on these relationships to better understand the individual and community issues faced by people in regional Australia including the access to, and availability of, quality healthcare services.

Bill has a Bachelor of Commerce and is a member of the Institute of Chartered Accountants Australia.

Elizabeth (Liz) Fraser

18/05/2016
01/4/2024-31/03/2028

Previous work in local, state-wide and contracted delivery of human and educational services has provided Liz with a wealth of experience in shaping and assessing the benefits of government programs and leading organisational change in pursuit of better outcomes.

A key focus for Liz in this context is ensuring people in rural and remote areas can access and be participants in shaping the health services they need. Her time as Queensland Commissioner for Children and Young People and Child Guardian and in social work advocating actively for the rights, safety, and wellbeing of people as well as her senior executive leadership roles in government effecting service delivery, public service innovation, collaboration and performance improvements have all enhanced her capabilities to provide strategic oversight and development of the Central West Hospital and Health Service through her role as Board Member. Liz actively champions the importance of stakeholder engagement and effective strategic management practices to secure agreed outcomes and foster inclusive practices.

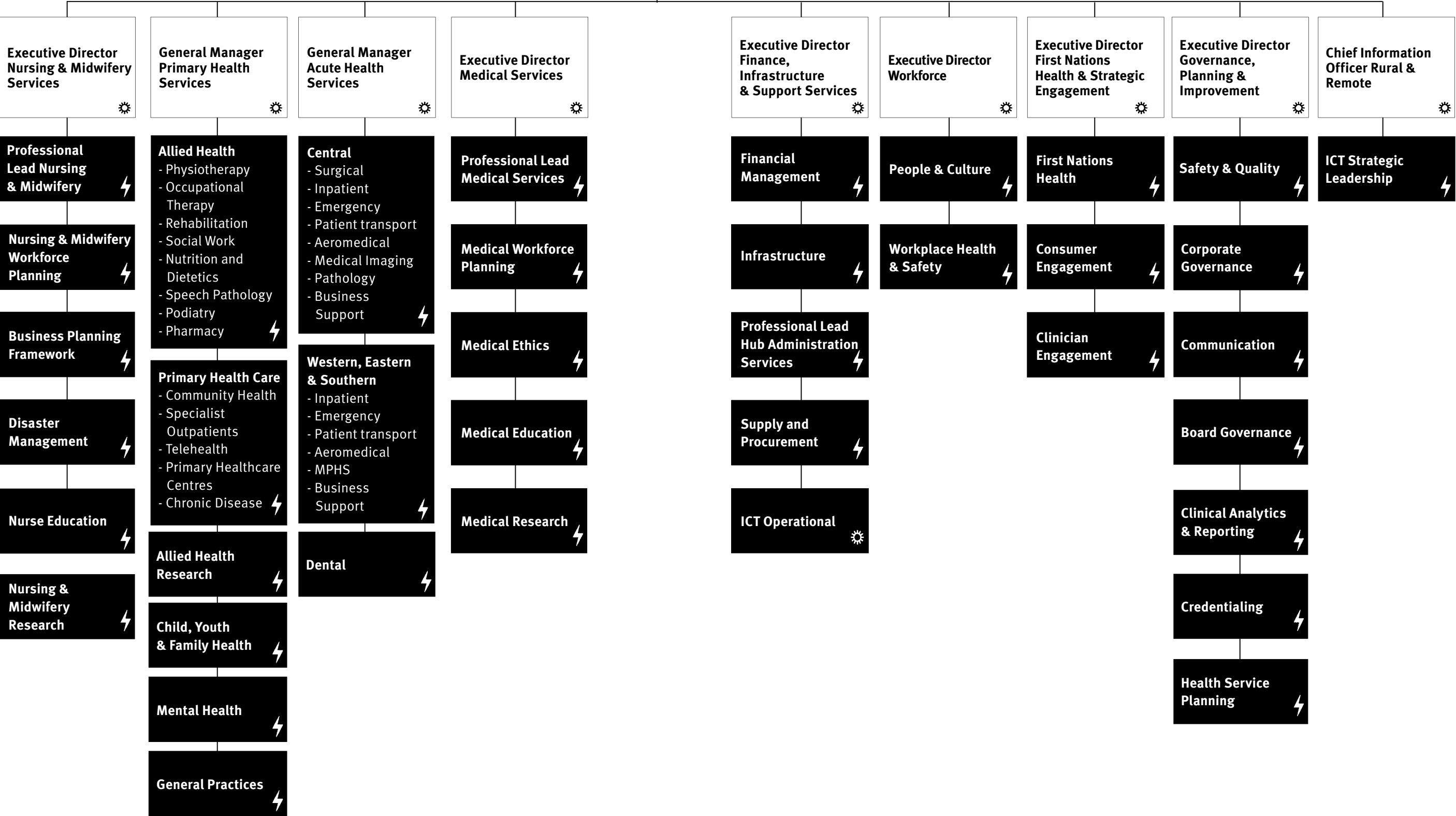
Central West Hospital and Health Service					
Act or instrument: <i>Hospital and Health Boards Act 2011</i>					
Functions: The Board is responsible for the governance activities of the organisation and sets the strategic direction for the health service. The Board is accountable for the organisation’s performance against key objectives and goals to ensure it meets the needs of the communities of the Central West.					
Achievements: During 2023-2024, Central West HHS began work on the first nurse-assisted renal haemodialysis unit at the Longreach Hospital. This unit will ensure the major improvement to the renal patient lives. A new office facility has been purpose built in Longreach for the Central West HHS Mental Health Alcohol and Other Drugs Service providing much needed local access for mental health services. Central West HHS has partnered with Pathology Queensland to expand, refurbish and upgrade the Longreach Hospital’s pathology and pharmacy departments in a \$3.7 million project. Central West HHS First Nations Health Equity Strategy (2022-2025) and Implementation Plan launched November 2023, demonstrates the commitment to improving the health outcomes and the wellbeing of First Nations people under six codesigned key priority areas. Implementation over the first 12-months of the 3-year plan, demonstrates that the HHS are on-track with 32% of agreed actions completed in 2023-2024 and all other actions commenced.					
Financial reporting: Financial reporting for Central West Hospital and Health Service is prepared and published in accordance with Queensland Treasury’s Financial Reporting Requirements for Queensland Government Agencies as mandated under Section 43 (1) of the <i>Financial and Performance Management Standard 2019</i> . The Central West HHS 2023-2024 Annual Financial Statements are appendices to this report.					
Remuneration					
Position	Name	Meeting attendance ^a	Approved annual fee	Approved sub-committee fee	Actual fees received
<i>Board Chair</i>	Jane Williams	10-Board 4-Executive Committee 4-Safety and Quality Committee	\$68,243	\$2,000	\$70,611
<i>Deputy Chair</i>	David Arnold	11-Board 4-Executive Committee 4- Finance Committee	\$35,055	\$2,500	\$38,287
<i>Member</i>	William (Bill) Ringrose	7-Board 5-Finance Committee 4-Audit and Risk Committee	\$35,055	\$2,500	\$41,277
<i>Member</i>	Elizabeth (Liz) Fraser	11-Board 4-Executive Committee 4-Safety and Quality Committee	\$35,055	\$2,500	\$38,661
<i>Member</i>	Dr Clare Walker	10-Board 4-Safety and Quality Committee	\$0 (Nil remuneration as member is a Health System employee)	\$0	\$0
<i>Member</i>	Leisa Fraser	10-Board 5-Finance Committee 3-Audit and Risk Committee	\$39,419	\$2,500	\$38,661
<i>Member</i>	Jonathan (Blake) Repine	7-Board 3-Finance Committee 3-Audit and Risk Committee 1-Safety and Quality Committee	\$35,055	\$2,000	\$29,191
<i>Member</i>	Kieran Chilcott	11-Board 4-Executive Committee 3-Audit and Risk Committee 3-Safety and Quality Committee	\$35,055	\$2,000	\$40,501
No. scheduled meetings/sessions: 11	Total out of pocket expenses: Out of pocket expenses totalling \$3,958 were recorded during the period 1 July 2023 to 30 June 2024. This amount reflects payments made to members in accordance with the Queensland Public Service Motor Vehicle Allowances and Domestic Travelling and Relieving Expenses as provided for in the Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies.				

Executive Structure



Indicating Functional Alignment

⚙ Denotes Position ⚡ Denotes Function



Executive Leadership Membership

Health Service Chief Executive

Anthony West

The Health Service Chief Executive is responsible and accountable for the day-to-day management of the health service and for operationalising the Board’s strategic vision and direction. The Health Service Chief Executive is appointed by, and reports to, the Board.

Anthony West is a physiotherapist with over 35 years’ experience in the health sector, including over six years at Central West HHS where he has been Health Service Chief Executive since 2021. Anthony believes strongly in providing opportunities for people in remote communities to engage in healthy behaviours and prevent and manage ill-health, whatever their starting point.

This belief has driven Anthony to focus on improving the systems that enable delivery of healthcare close to home for people living in remote Queensland. In the Central West, Anthony has driven reform and improvements in crucial program areas such as mental health, maternity and child health, primary care, and general practice. He is an active member of the team delivering the Old Thomson River Road Parkrun in Longreach, a health promotion initiative which encourages physical activity and community engagement each week.

Anthony holds a Bachelor of Physiotherapy from the University of Queensland, a Master of Sports Physiotherapy from Griffith University, a Graduate Certificate in Business from Queensland University of Technology and is a graduate of the Australian Institute of Company Directors.

Executive Director Finance, Infrastructure and Support Services

Roshan Gunewardene

The Executive Director Finance, Infrastructure and Support Services provides strategic oversight and leadership of Finance, Building, Engineering and Maintenance and ICT.

Roshan Gunewardene has over 12 years’ experience in leadership roles in Government. He holds extensive experience in financial strategy, business management, systems implementation, Service Agreement negotiation and management, budgeting, performance planning and reporting across West Moreton HHS, Health Support Queensland, and the Department of Housing & Public Works. He also brings over 20 years’ experience in the private sector with organisations such as Ernst & Young, John Deere, and Grant Thornton.

Roshan is a Fellow member of CPA Australia, Member of the Chartered Institute of Management Accountants in the UK and holds a number of memberships in other professional accounting bodies.

He is focused on high-quality customer engagement, effective change management, and creating efficiencies in service delivery linked to strategic objectives.

General Manager, Primary Health Services

Craig Carey

Provides operational and strategic oversight and executive leadership for Primary Health Services, Maternity and Child Health, Mental Health, Community Health, Allied Health, Telehealth and Specialist Outpatients.

Craig has worked across rural and remote Hospital and Health Services since 2017 when he first joined Central West Hospital and Health Service, after commencing with Queensland Health in Warwick on the Southern Downs in 1997.

He has undertaken a broad range of strategic and operational leadership roles in both Queensland Health and Queensland Treasury with a focus on community health, aged care, Queensland Health funded Non-Government Organisations contract management, chronic disease prevention and management, preventive health and health promotion and cancer screening. Craig has been a Director within the Department of Health’s Preventive Health Division with responsibility for BreastScreen Queensland and within the Department’s Healthcare Purchasing and System Performance Division with responsibility for Surgery Connect, Service Agreement Strategy and HHS engagement and performance.

As General Manager Acute Health Services from 2018, Craig held management responsibility for Central West’s acute health facilities, oral healthcare delivery and medical imaging. He undertook the role of Acting Health Service Chief Executive across Central West and South West HHSs prior to his appointment as Health Service Chief Executive, North West HHS, a role he undertook from 2021 until 2023. He was appointed General Manger Primary Health Services and returned to Longreach and the Central West in August 2023 with executive responsibility for the 10 Primary Health Centres, the Mental Health Alcohol and Other Drugs Program, Midwifery, Child, Youth and Family Health, Allied Health General Practices and the Primary Health Care Team.

Craig holds Bachelor of Arts and Theology degrees as well as First Class Honours in Psychology. Graduate Certificates in Health Management and Policy Analysis have been successfully undertaken and he is a Graduate of the Australian Institute of Company Directors.

General Manager, Acute Health Services

Karen McLellan

Provides operational and strategic oversight and executive leadership for Acute Health Services, Medical Imaging, Aged Care and Dental Services.

Karen McLellan is a Director of Nursing with over 35 years’ experience across nursing, midwifery, and project management roles. Karen began her nursing career at Longreach Hospital as a Registered Nurse in 1987 after completing her nursing training at the Princess Alexandra Hospital in Brisbane.

Karen expanded her clinical experience through time at the Mater Mothers, Toowoomba, Warwick, Guyra and Armidale and Blackall hospitals before returning to Longreach Hospital in 1996. In February 2010, Karen was appointed to the Longreach Director of Nursing position and established a close relationship with staff and the wider hospital community.

A passion for project management saw Karen appointed to a new role with Central West HHS as the Director of Nursing – Transition and Commissioning in 2017. To support her in this role, Karen completed a Diploma of Project Management (UNE) and she is currently undertaking a Bachelor of Healthcare with Professional Honours – clinical Redesign (UTAS). Karen has led several design and construct projects in her time with Central West HHS, including works at the Longreach Hospital, Aramac PHC, Boulia PHC and Well-being Centre and Blackall Hospital Redevelopment. Karen is now the General Manager of Acute Health Services and was appointed to this role in 2022.

Karen is an Adjunct Senior Lecturer with Mt Isa Centre for Rural & Remote Health in recognition of her long-standing association with James Cook University.

Executive Director Workforce Services

Lorelle Coombe

Provides strategic oversight and executive leadership of resources, workplace health and safety, and corporate and support services.

Ms Lorelle Coombe has served as the Executive Director of Workforce Services for over nine years, spearheading the development and execution of organisational and human resource strategies within the health service. In this capacity, she has overseen crucial aspects such as consumer engagement and non-clinical learning and development initiatives.

With her tenure beginning in 2015 as the Director of People and Culture at Central West HHS, Lorelle has brought a wealth of experience from her roles in corporate services within the government sector. Her professional journey includes significant contributions to organisations such as the Queensland Public Service, Central Queensland Institute TAFE, and the Department of Natural Resources and Mines.

Lorelle is recognised for her aptitude in innovative thinking, offering strategic advice, and guiding change management processes. She has played a pivotal role in cultivating a culture-centric approach within Central West Health, emphasising the importance of its people.

Holding academic credentials including a Bachelor of Business in Accounting and a Master of Business Administration with a specialisation in human resource management, Lorelle brings a formidable blend of theoretical knowledge and practical expertise to her role.

Executive Director Medical Services

David Walker

Provides strategic oversight and executive leadership for medical and clinical workforce.

David Walker is a rural generalist with a passion for rural medicine, in particular mental health, and an interest in the patient experience of their illness and their subsequent health care.

Dr Walker has lived within the Longreach Community for 14 years and previously worked for five years as Director of Medical Services in Longreach, before stepping up to the role of providing professional leadership for the medical workforce across the entire health service in 2020. He enjoys facing the challenges of delivering healthcare in remote settings and is committed to helping patients access high-quality health care as close to home as possible.

David has completed bachelor’s degrees in Science, Medicine and Surgery. He completed a postgraduate qualification in Mental Health and has also received an associate fellowship of the Royal Australian College of Medical Administrators. David has recently completed a Masters of Health Administration and is a Graduate of the Australian Institute of Company Directors.

Acting Executive Director Nursing and Midwifery Services

Karlee Quin

Provides strategic oversight and executive leadership for nursing and midwifery workforce and the education of the nursing and midwifery workforce.

Karlee Quin is a Registered Nurse with 25 years’ experience in clinical and administrative roles across public and private health care sectors. She specialises in leading team rebuilding and restructuring projects during times of significant change and has a strong focus on investing in staff and the systems in which they operate.

Karlee’s contributions to health service delivery and change management projects in lead agencies across Australia have included; Australian Army Medical Centre, NGOs, remote Northern Territory health facilities, Children’s Health Queensland, Mater Health Services, Children’s Advice and Transportation Coordination Hub, Health Improvement Unit within Queensland Patient Access Coordination Hub and Navigate Your Health Program within Children’s Health Queensland, Department of Child Safety and Youth Justice.

Karlee has a Bachelor of Nursing from the Australian Catholic University, a Graduate Certificate in Paediatrics from The Royal College of Nursing and a Graduate Certificate in Management from the Australian Institute of Business.

Acting Executive Director First Nations and Strategic Engagement

Tina Griffiths

Provides strategic oversight and executive leadership for Aboriginal and Torres Strait Islander workforce management, cultural practices, consumer and clinician engagement.

Ms Tina Griffiths is an Aboriginal woman from the Yugara lands of Meanjin, Southeast Queensland relocating to the Central West in 1999. She is an experienced senior officer with almost 25 years’ experience across business administration, quality improvement and project management.

Tina has previously held roles of State Regional Coordinator Primary Health Care Quality Improvement and Audit of Best Practice, and Chronic Disease Strategic Coordinator for Central West Health. Her focus is on improving the health outcomes of Aboriginal and Torres Strait Islander peoples in the Central West communities and advocating for health equity for all people.

Having lived and raised a family in the central west gives her an in-depth understanding of the communities’ needs. Through interactions with community groups, Tina better understands the issues of people of the central west. In recognition of her commitment to Customer Focus and working collaboratively with clinicians she accepted the Queensland Health Award of Excellence specifically for engagement of Aboriginal and Torres Strait Islander people.

Chief Information Officer- Rural and Remote

Helen Murray

Oversees the operation and strategic initiatives, implementation and governance of the information technology.

Passionate about the value technology can bring to healthcare delivery, Helen has a 30-year track record in delivery. Commencing with her first project role implementing patient administration systems, Helen led the multi-award winning ‘The Viewer’ program and today delivers digital transformation in remote Queensland.

As one of the founding members of what is now the Australian Digital Health Agency, Helen was instrumental in establishing many of the key building blocks necessary for My Health Record and has held senior roles in private industry delivering some of Australia and New Zealand’s first nurse-led triage call centres after spending several years with NHS Scotland.

In recognition of her commitment to better healthcare through innovative technology she was the recipient of the 2011 Women in Technology Professional Award and in 2014 Women in Technology Outstanding ICT Achievement award and named as the Women in Technology ICT Ambassador for 2014. She has been a judge for the awards for over a decade supporting women in technology from across industry.

Originally from the Western Downs, Helen is a practising Registered Nurse with over 35 years of experience, having both hospital-based and tertiary qualifications, including a Bachelor of Nursing and a Graduate Certificate of Information Technology. Helen brings extensive experience as a Company Director serving on several not-for-profit Boards and is a Graduate of the Australian Institute of Company Directors.

Executive Director of Governance, Planning and Improvement

Nadish Kariyawasam

Leading organisational redesign and provides strategic oversight for Governance and Health Service Planning.

Nadish started his professional career as a Medical Officer in the Sri Lankan Department of Health. As the Medical Officer of Health Informatics, he spearheaded a pioneering Health Informatics project in Sri Lanka. Further, he successfully coordinated several inter-departmental and inter-agency projects for the Sri Lankan Department of Health.

Nadish joined Central West Hospital and Health Service as the Manager – Health Informatics in January 2017. He was appointed as the Director of Clinical Governance and Innovation in August 2019. During his tenure as the Director, he oversaw significant transformation and achievements in the Clinical Governance space, including leading the HHS to positive outcomes at the last two accreditation assessments. Nadish also acted as the General Manager of Primary Health Services for a few months in 2022. Nadish was appointed to lead the Division of Governance, Planning and Improvement in December 2023.

Nadish holds a Bachelor’s degree in Medicine and Surgery, a Master’s degree in Bio-Medical Informatics, and a Graduate Certificate in Research. Nadish is a Certified Health Informatician Australasia (CHIA), a Fellow of the Australian Institute of Digital Health (FAIDH), and a Graduate of the Australian Institute of Company Directors (GAICD). Nadish completed the Queensland Health NextGen Executive Leadership Programme in 2022.

Governance structure

The current Central West HHS governance structure is designed to support decision making and implementation of governance documents in alignment with the foundations of public sector governance. The foundations of this governance structure incorporate the following attributes::

Accountability

Being answerable for decisions and having meaningful mechanisms in place to ensure the organisation adheres to all applicable standards.

Transparency/openness

Having clear roles and responsibilities, and clear procedures for making decisions and exercising power.

Integrity

Acting impartially, ethically and in the interests of the organisation, and not misusing information acquired through a position of trust.

Stewardship

Using every opportunity to enhance the value of the public assets and institutions that have been entrusted to their care.

Efficiency

Ensuring the best use of resources to further the aims of the organisation, with a commitment to evidence-based strategies for improvement.

The governance structure is evolving as committees increasingly fulfill their designated roles and functions, guided by the Central West HHS Governance Framework. This Framework enhances clarity and connectivity within governance and leadership, thereby contributing to the delivery of safe, high-quality, and value-based clinical care services.

Committees

Board Committees

The Board maintained its monthly meeting schedule and the Board Committee meetings continued to meet its responsibilities under the Act and supporting *Hospital and Health Boards Regulations 2012*.

The forward work plan of the following prescribed committees supports each to deliver on their defined purpose and function as detailed in individual terms of reference noting that the functions of prescribed committees are set out in the legislations including an annual review of performance.

The membership of each of the Board Committees is reviewed and updated by the Board regularly. Attendance at each meeting by members of the Executive Leadership Team is determined according to operational leadership responsibilities.

Chairs of the Safety and Quality, Finance and Audit and Risk Committees are active participants in statewide forums which enable them to exchange information and learning with colleagues from across the state.

Executive Committee

The Executive Committee (the Committee) of the Board is chaired by Mr David Arnold and includes the Board Chair, Ms Jane Williams, Mr Kieran Chilcott and Chair of Safety and Quality Committee, Ms Elizabeth Fraser in its membership.

The Committee met four times during the period and received reports in alignment with its scope to monitor performance and the development and promotion of engagement strategies, patient feedback mechanisms and service planning.

The Committee received reports which support the provision of assurance and inform risk assessments by the Board relative to:

- Clinician engagement
- Consumer engagement
- Organisational culture
- Disaster and event management planning
- Service Agreement performance
- Information management systems including cyber security
- Work health and safety performance
- Workforce management and planning
- Health Equity Strategy

The Strategic Plan outlines the critical priorities relative to the empowerment of an appropriately designed and supported workforce which will continue to be prioritised in the work of this Committee.

Safety and Quality Committee

The Safety and Quality Committee of the Board is chaired by Ms Elizabeth Fraser who is joined by her colleagues, Dr Clare Walker, Mr Kieran Chilcott and Ms Jane Williams in its membership.

The Safety and Quality Committee is a prescribed committee under s31 of the *Hospital and Health Board Regulation 2012* (HHB Regulation) and functions in accordance with the requirements of *section 32 of the HHB Regulation*. The Safety and Quality Committee met four times during the period and received scheduled reports in alignment with its responsibilities relative to the safety, quality and appropriate nature of the services being provided. This information was further supported by reports which detailed the effectiveness of identification and management of clinical and professional risk.

Other assurance reports provided to the Safety and Quality Committee during the 2023-2024 period include:

- Quarterly key performance indicator reports
- Significant incidents and feedback report
- Short Notice Assessment preparedness
- Service safety and quality updates in the areas of:
 - ~ Maternity
 - ~ Aboriginal and Torres Strait Islander Health Equity
 - ~ Mental Health
 - ~ Aged care

In June 2024, Central West HHS conducted its annual short-notice assessment and was satisfied with the overall outcomes of the report.

Audit and Risk Committee

The Audit and Risk Committee of the Board is chaired by Mr William Ringrose with Mr Kieran Chilcott, Ms Leisa Fraser and Mr Blake Repine in its membership.

The Committee is a prescribed committee under s31 of the *HHB Regulation* and functions in accordance with the requirements of *section 34 of the HHB Regulation*.

The Audit and Risk Committee met four times during the current period at timing which aligns with the approved 2023-2024 Audit Plan.

Each meeting of the Audit and Risk Committee is attended by representatives of contracted internal and external auditors and the Queensland Audit Office.

The Audit and Risk Committee’s work plan is guided by the requirements of the *Financial Accountability Act 2009* and other relevant legislation including the *Financial and Performance Management Standard 2019*.

The Audit and Risk Committee’s effective functions include oversight of the management of operational and strategic risk, open audit recommendations, internal control evaluations, risk management and compliance monitoring. The endorsement to the Board for approval of the internal and external audit plans and annual financial statements is a core focus of the Audit and Risk Committee’s work.

Finance Committee

The Finance Committee of the Board is chaired by Ms Leisa Fraser and includes Mr Blake Repine, Mr William Ringrose, and Mr David Arnold in its membership.

The Finance Committee is a prescribed committee under s31 of the *HHB Regulation* and functions in accordance with the requirements of *section 33 of the HHB Regulation*. The Committee is accountable to the Board for overseeing matters relating to the financial position, resource management strategies and the performance objectives of the health service. The Committee assesses the health service budget to ensure consistency with identified organisational objectives and monitors financial and operating performance monthly. The Committee provides assurance and oversight to the Board regarding financial risks that may impact on the service’s financial performance and ensures appropriate management strategies are in place.

The Finance Committee has met six times during the current period and received regular reports which informed the appropriateness of the management of financial resources, budget, capital investment and asset maintenance in line with the priority to provide safe, quality healthcare services across the Central West Queensland region.

Workforce profile

Total Staffing	
Headcount	469
Paid FTE	410.16
Occupation Types by FTE	
Corporate	10.80%
Frontline & Frontline Support	89.20%
Appointment Type by FTE	
Permanent	81.54%
Temporary	16.38%
Casual	1.84%
Contract	0.24%
Employment Status by Headcount	
Full-time	61.41%
Part-time	34.54%
Casual	4.05%

Gender	Headcount	
Women	400	85.29%
Men	69	14.71%
Non Binary	0	0%

Diversity	Headcount	%
Women	400	85.29%
Aboriginal Peoples and Torres Strait Peoples	26	5.54%
Culturally and Linguistically Diverse – Speak a language at home other than English^	16	3.41%
People with disability	10	2.13%

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

Women	Headcount	%
Senior Officers (Classified, s122 and s155 combined)	1	50.00%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	0	0%

Strategic workforce planning and performance

Central West HHS had a MOHRI occupied FTE of 410.16 as 30 June 2024, spread across a head count of 469. This consists of the following breakdown:

- frontline and frontline support FTE of 89.20%; and
- non- frontline FTE of 10.80% as at 30 June 2024.

The Central West HHS continues to support permanent employment, with 81.54% of employees being permanent.

The Central West HHS continues to strive to have high diversity and inclusion rates, with our Aboriginal and Torres Strait Islander representation (target 6.01%, achieving 5.54%) and people with a disability (target 3.39%, achieving 2.13%). The Non-English speaking background target was 5.22%, with 3.41% being achieved.

Code of Conduct training

Code of Conduct training as required by the *Public Sector Ethics Act 1994* is a condition of employment in the Central West HHS.

This module is a mandatory compliance requirement for all staff and its completion is monitored by line managers and the Executive Leadership Team on a regular basis. As at 30 June 2024, 75% of Central West HHS staff have completed the module with a focus on increasing this compliance currently underway.

Early retirement, redundancy and retrenchment

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

Open Data

Central West HHS has Open Data to report on consultancies and the data can be found on the Queensland Government Open Data Portal (<https://data.qld.gov.au>).

Central West HHS has no Open Data to report on Overseas Travel or the Queensland Language Services Policy.

Risk management and accountability

Risk management

The effective identification and proactive management of strategic and operational risks are essential to Central West HHS’s efforts in establishing organisational priorities and monitoring performance towards achieving them. The risk management governance process at Central West HHS adheres to *AS/NZS ISO 31000:2018 standards* and supports compliance with legal and regulatory requirements, including staff health and safety, as well as sound financial reporting and decision-making.

Central West HHS employs a distributed management and advisory model to handle its risk management. Responsibilities are allocated to accountable officers based on risk categories, who are tasked with monitoring, reviewing, and reporting on relevant risks. The Corporate Audit Risk and Compliance Committee, a functional-level body, supports this model by addressing risks pertinent to the corporate functions of Central West HHS. Regular stakeholder meetings are held to review the clinical operational risk register, with reports provided to the Executive Clinical Governance Committee. Each committee operates in accordance with the established framework.

A comprehensive compliance management framework ensures that the Board and Executive are assured of the organisation’s adherence to legislative and regulatory obligations. Risk management and compliance reports are presented to the Audit and Risk Committees of both the Executive and the Board. The Board receives regular updates through the Safety and Quality Committee (for clinical risk) and the Audit and Risk Committee (for corporate risk), ensuring that both operational and strategic risk management activities are effectively addressed.

The Hospital and Health Boards Act 2011 requires annual reports to state each direction given by the Minister to the HHS during the financial year, and the action taken by the HHS as a result of the direction. During the reporting period, no directions were given by the Minister to Central West HHS.

The internal audit function at Central West HHS operates under a Board-approved charter, adhering to the Financial and *Performance Management Standard 2019* and the *Institute of Internal Auditors’ Professional Practice Standards*. The Internal Audit Charter also aligns with the *Queensland Treasury’s Audit Committee Guidelines*.

Internal audit

Internal audit plays a crucial role in fostering a culture of accountability and integrity, promoting cost-consciousness, self-assessment, and adherence to high ethical standards. While independent, the internal audit function collaborates with external financial audits to provide comprehensive evaluations.

The primary responsibility of internal audit is to independently assess and evaluate the effectiveness and efficiency of organisational systems, processes, and controls. This function delivers assurance and value to both the Executive and the Board.

In alignment with the approved Strategic Internal Audit Plan and in conjunction with external audit activities, Central West HHS has conducted internal audits across various business areas, including Revenue in General Practices, Rostering, Overtime and Leave Management, and Clinical Incident Management.

Ongoing status reporting of prior audit recommendations remains a key focus, supporting continuous quality improvements. The implementation of recommendations from these audits is monitored and regularly reported to the Audit and Risk Committees of both the Executive Leadership Team and the Board.

External scrutiny

Central West HHS’s operations undergo regular scrutiny by various external state oversight bodies, including the Auditor-General, the Office of the Health Ombudsman, the Queensland Coroner, the Queensland Audit Office, and the Crime and Corruption Commission. For the 2023-2024 period, no reportable recommendations were issued to Central West HHS by these external oversight bodies.

Ernst & Young, the appointed external auditors, guided the development and implementation of the 2023-2024 External Audit Plan, which was approved by the Board. The Audit and Risk Committee of the Board receives regular updates at each meeting, detailing the status of all external audit activities. These reports identify any associated risks and highlight significant audit areas.

The reports also address the planned audit responses and deliverables related to financial reporting, considering the following management responsibilities:

- Preparation of financial statements in accordance with the applicable reporting framework
- Development of internal controls to ensure financial statements are free from material misstatement
- Compliance with prescribed legislation
- Provision of full and unrestricted access to auditors for all relevant documents and property

Additionally, the Queensland Audit Office provides regular updates to the Committee on its state-level work relevant to the health sector and the broader business environment.

Information Systems and Recordkeeping

As a statutory authority within the Queensland Health system, Central West HHS employs the S/4HANA solution for finance, business, and logistics to manage its processes, including:

- Procurement
- Accounts Payable
- Accounts Receivable
- Lease Management
- Asset Accounting and Management
- Financial Delegations
- Warehouse and Inventory Management

Central West HHS’s human resource and payroll management are supported by the Queensland Health Integrated Workforce Management Framework, utilising the myHR and Decision Support System IT solutions. These systems are designed to adhere to the Central West HHS Human Resources Delegations Framework, ensuring that governance processes are integrated and aligned with the Central West HHS Executive Structure. This facilitates the effective and efficient operation of human resource policies and activities.

During the period, Central West HHS archived 2,063 clinical records in line with the requirements of the *Public Records Act 2002* which requires Queensland Government records to be created, managed, and retained for as long as required. Of these records, 1,582 were retained for destruction later and 2,156 archived files from this and previous periods were destroyed.

During the 2023-2024 financial year, the Central West HHS has an informed opinion that information security risks were actively managed and assessed against the Central West HHS’s risk appetite with appropriate assurance activities undertaken in line with the requirements of the Queensland Government Enterprise Architecture (QGEA) *Information Security Policy* (IS18:2018).

During the mandatory annual Information Security compliance process, the Health Service Chief Executive attested to the appropriateness of the information security risk management within Central West HHS to the Queensland Government Chief Information Security Officer.

Central West HHS contributes to the implementation of the Digital Strategy for rural and Remote Healthcare and participating in eHealth Queensland delivered improvements in data accessibility and visibility, network, resiliency, and improved access to wifi.

Central West HHS continues to receive the majority of it’s ICT (Information Communication Technology) support from eHealth Queensland (eHQ). eHQ’s provides modern ICT infrastructure, enterprise applications and customer support for desktop, mobile, smart devices, telehealth, data centres, network, and security and manages system ICT risks, including information privacy and security and information management risks.

All facilities across the health service are now operating on fibre optic network technology providing improved connectivity, speed and bandwidth. In addition, all facilities have indoor satellite phone technology newly installed in resuscitation rooms enabling improved access to telecommunications during unplanned outages enabling improved telephony support during emergency cases.

eHQ’s provides modern ICT infrastructure, enterprise applications and customer support for desktop, mobile, smart devices, telehealth, data centres, network, and security and manages system ICT risks, including information privacy and security, and information management risks.

Central West HHS continues to monitor, manage and improve its application of health technology and infrastructure investment to deliver quality, consumer focused services.

Queensland Public Service values

Central West HHS adheres to public service values to guide ethical behaviour, decision-making, accountability, and integrity. Recently, the Central West HHS reviewed and updated our governance documents to enhance the disclosure and management of personal interests. These documents establish a process that ensures the protection of public interest through transparency and accountability, including steps to record and restrict individual involvement as necessary.

In alignment with *Australian Auditing Standard ASA 550*, which addresses related parties, Board members and Executive Leadership Team members are required to submit an annual related party declaration. This declaration is integrated into the annual financial statements process and is subject to independent scrutiny by external auditors. For the current period, no items were identified that warranted further investigation.

Ethical lobbying is a recognised component of the democratic process. Central West HHS adheres to a Lobbyist Contact Management Guideline and maintains a register, in coordination with the Office of the Queensland Integrity Commissioner, which oversees a statewide register of lobbyists.

Central West HHS upholds the highest standards of conduct and adheres to the *Code of Conduct for the Queensland Public Service*, as mandated by the *Public Sector Ethics Act 1994*. All employees are expected to align their actions with this Code and report any deviations. Employees have a duty to disclose any suspected wrongdoing, ensuring that such disclosures comply with organisational ethics. Support is provided to staff for making public interest disclosures.

Furthermore, all Central West HHS employees are required to participate in regular mandatory education focusing on the Code of Conduct and fraud awareness. This training reinforces our commitment to promoting public good through accountable, transparent, and impartial behaviour.

Human Rights

The *Human Rights Act 2019* continues to be embedded into Central West Hospital and Health Service’s processes.

The Document Governance Framework has undergone review to include ongoing assessment of procedures and their affects on human rights.

There have been no reported complaints against Human Rights from Human Resources and 66 consumer complaints with a patients’ rights classification assessed as mild to moderate. There have been no consumer complaints reported to the Queensland Human Rights Commission by Central West HHS.

The Health Service continues to monitor ongoing education using the Queensland Health Human Rights module on the Learning Management system.

Confidential information

The *Hospital and Health Board Act 2011*, section 16o requires annual reports to state the nature and purpose of any confidential information disclosed in the public interest during the financial year.

The Health Service Chief Executive did not authorise the disclosure of confidential information during the reporting period.

Performance

Service standard

Central West HHS is pleased to announce that it has met the majority of its emergency department presentation targets. The residents of Central West Queensland continue to receive accessible and responsive care, thanks to the dedication and resilience of the Central West HHS staff, who remain committed to delivering compassionate and high-quality care to remote communities.

The successful outcomes are also attributed to the strong collaborative relationships between Central West HHS and its tertiary partners, which were instrumental in supporting staff efforts to deliver services effectively.

This performance highlights the ongoing trust in the safe, high-quality, and accessible care provided at all Central West HHS inpatient and outpatient facilities. It is recognised that professional and capable clinical leadership has significantly contributed to these positive results.

Central West Hospital and Health Service	2023–2024 Target	2023–2024 Actual
Effectiveness measures		
Percentage of emergency department patients seen within recommended timeframes		
• Category 1 (within 2 minutes)	100%	100%
• Category 2 (within 10 minutes)	80%	94%
• Category 3 (within 30 minutes)	75%	96%
• Category 4 (within 60 minutes)	70%	97%
• Category 5 (within 120 minutes)	70%	99%
Percentage of emergency department attendances who depart within 4 hours of their arrival in the department	>80%	93%
Percentage of elective surgery patients treated within the clinically recommended times		
• Category 1 (30 days)	>98%	86%
• Category 2 (90 days) ¹	..	85%
• Category 3 (365 days) ¹	..	99%
Median wait time for treatment in emergency departments (minutes) ²	..	3
Median wait time for elective surgery treatment (days)	..	137
Efficiency measure		
Not identified		
Other measures		
Number of elective surgery patients treated within clinically recommended times		
• Category 1 (30 days)	29	30
• Category 2 (90 days) ¹	..	29
• Category 3 (365 days) ¹	..	156
Number of Telehealth outpatients service events ³	3,974	5,111
Total weighted activity units (WAU) ⁴		
• Acute Inpatients	2,608	2,627
• Outpatients	2,585	2,492
• Sub-acute	517	471
• Emergency Department	1,335	1,284
• Mental Health	66	42
• Prevention and Primary Care	130	148
Ambulatory mental health service contact duration (hours) ⁵	>2,016	1,564
Staffing ⁶	455	410.16

1

Treated in time performance Targets for category 2 and 3 patients are not applicable for 2023–2024 due to the System's focus on reducing the volume of patients waiting longer than clinically recommended for elective surgery. The targets have been reinstated for 2024–2025.

2

There is no nationally agreed target for this measure, and the median wait time varies depending on the proportion of patients in each urgency category.

3

Telehealth 2023–2024 Actual is as at 20 August 2024.

4

All measures are reported in QWAU Phase Q26. The 2023–2024 Actual is based on data available on 19 August 2024. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.

5

Mental Health data is as at 19 August 2024.

6

Corporate FTEs are allocated across the service to which they relate. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments. 2023–2024 Actual is for pay period ending 23 June 2024.

Non – financial performance

People Priority- Lead and empower an engaged, valued and skilled workforce to address community needs.	
Culture, staff and consumer surveys and feedback reflecting continued improvement.	<p>Central West HHS participated in the Public Sector Commission Working for Queensland Survey in August 2023 with a response rate of 37%. These results indicated some improvements within key business groups, however overall results indicated reduced employee engagement and greater demands compared to the wider public sector and other HHSs. Central West HHS employees indicated more frequent connection with their work and greater focus on continuous improvement. Central West HHS continues to develop and engage with workgroups to develop and maintain a positive workforce culture into the future.</p> <p>Central West HHS continues to engage with consumers through our Consumer Advisory Networks (CANS), which are community-led forums throughout the wider Central West focused on advocating for the communities to inform systematic improvements. In June 2024, the Winton CAN was revitalised with a new chair appointed.</p> <p>Direct consumer engagement systems through the patient feedback mechanisms Patient Reported Experience and Outcome Measures are currently under review on a state wide basis. The HHS has participated in the business analysis review for the requirements of a new system which is due to go live in 2025.</p> <p>These systems continue to provide valuable feedback to the HHS, although consumer feedback rates remain low compared to other areas across the State. These matters will be addressed as part of the Community and Consumer Engagement Strategy which is currently under review and feedback sought.</p>
Focus on recruitment yielding promising results.	<p>The Central West Hospital and Health Service faces the same challenges as does the national health system when it comes to recruiting rural and remote workforce, and those difficulties have only become more acute in recent years. However, a revamped approach to the recruitment of medical officers (through new promotional materials, and outreach at specific events) has resulted in the successful recruitment of eight doctors. These new staff members have filled roles left vacant (or filled by locums) since 2022.</p> <p>Similar work is currently underway to fill clinical vacancies in Central West HHS’s nursing workforce, and the implementation of the Workforce Attraction Incentive Scheme (WAIS) and Remote Area Nursing Incentive Package (RANIP) is also working to draw staff to the region with generous financial bonuses.</p> <p>Furthermore, the Central West HHS school-based trainees program has resumed after being suspended during the COVID-19 pandemic. Four trainees are pursuing certifications that will prepare them for careers in healthcare. Supporting and providing opportunities for school-based trainees helps to grow our workforce in a region where attracting and retaining staff can be difficult.</p>
Promotion of personal development and learning opportunities.	<p>Living and working in a rural or remote part of Queensland shouldn’t mean not having access to the resources necessary to improve and develop your career. Alongside frequent input from senior clinicians, staff at all levels are encouraged to take up opportunities to further themselves in their profession. Educational courses/opportunities are updated and promoted each week in the eWeekly, a staff-wide newsletter that directs interested staff to such resources.</p>
Participation of Aboriginal and Torres Strait Islander peoples in the workforce reflects central west community.	<p>Aboriginal and Torres Strait Islander workforce representation throughout the Central West HHS is at 5.54% and we continue to strive to maintain our target of 6.01%.</p>

Services Priority – Deliver integrated prevention, primary and acute healthcare services for optimal continuity of care and health outcomes.	
Collaboration with strategic partners continues.	<p>Central West HHS has the largest geographical coverage of all Queensland HHSs, with healthcare services delivered over almost 400,000 square kilometres. Strong collaboration is required with various stakeholders, including local councils, the Royal Flying Doctors Service, visiting specialists, the Western Queensland Primary Health Network, Check-Up Queensland, Health Workforce Queensland, Diabetes Australia-Queensland, North and West Remote Health, and True Relationships.</p> <p>In partnering with external providers, Central West HHS must balance safe, high-quality healthcare delivery with the need to maintain the privacy and confidentiality of our community members. The aim is to ensure consistent, seamless healthcare delivery is facilitated through partnerships by sharing patient records in a manner that involves patient consent and alignment with the governance parameters of all parties.</p>
Central West HHS stepping in to deliver General Practice services.	<p>Private market failure in remote general practices has contributed to Central West HHS becoming the sole owner and operator of General Practice clinics within its boundaries. Central West HHS has attracted funding through the Connected Community Pathways (CCP) program for the Remote Care Network project, which will enable a shift from traditional privately owned and disparate general practice operations to a connected service network with improved quality and capacity. This project delivers increased access to chronic disease and general practice services, improved financial sustainability, and fit-for-purpose governance and quality systems. Central West HHS is now delivering the organisational change required to embed this model in a way that contributes to whole of system sustainability and efficiencies.</p>
Mainstreaming of Mental Health, Alcohol, and Other Drugs service.	<p>The Mental Health Alcohol and Other Drugs Service is moving into a new purpose-built office and consultation space on Longreach’s main street. This will help to mainstream this community-based service, increasing access to the community and helping to break down barriers and stigma associated with mental health. The building is shared with the Royal Flying Doctors Service and other private operators, so a level of privacy around the reason for visiting the building is still maintained by patients and clients.</p>
Works begin on new infrastructure, and disposal processes underway for ageing buildings.	<p>\$3.7 million of upgrades have been completed in Longreach Hospital’s pathology laboratory and pharmacy department, providing for a more spacious working environment with fit-for-purpose equipment which benefits staff and patients alike.</p> <p>Works on the construction of the Central West’s first renal haemodialysis unit are well underway, with the \$7.2 million project expected to be completed by the end of the year. This service will further allow rural and remote patients to seek essential healthcare closer to home, without the need to visit or relocate to Brisbane or Rockhampton.</p> <p>Central West HHS is also in the process of disposing of several older facilities that have been replaced with state-of-the-art buildings. No longer needing to direct resources towards the maintenance and upkeep of these vacant sites will benefit the health service’s financial position in the coming year.</p>
Implementation of the Health Equity Strategy.	<p>Central West HHS First Nations Health Equity Strategy (2022-2025) and Implementation Plan launched November 2023, demonstrates the commitment to improving the health outcomes and the wellbeing of First Nations people under six codesigned key priority areas. One of our key achievements for 2023-2024 is the community codesigned Health Check Days where across our facilities there has been a 10% increase in the number of 715 Health Checks (322/356) and an increase of almost 8% of First Nations people presenting as active patients (851/917) compared to previous year.</p> <p>In addressing the First Nations Health Equity key priority area, <i>actively eliminating discrimination and institutional racism</i>, Central West HHS delivered in partnership with Children’s Health Queensland HHS the Cultural Practice Program (CPP) with 116 staff attending in 2023-2024. 79% of staff are compliant with mandatory training requirement which is an almost 30% increase on previous year. We continue to focus on First Nations Workforce target of 6.01% across the organisation, with 5.54% of staff identifying as Aboriginal or Torres Strait Islander, on 30 June 2024.</p>

Systems Priority – Ensure our efforts and processes continuously improve delivery of safe, quality, consumer-focused healthcare services.	
Short Notice accreditation assessment.	<p>Central West HHS received notification of the second visit in the short notice accreditation process. This visit involved five Assessors over five days with all but two facilities visited due to rain affected roads. The focus was on actions that had previously been met with recommendations, Aged Care module and the four remaining standards for the accreditation cycle. On final assessment all actions were considered met with no outstanding recommendations. The outcome of this assessment reflects the Central West HHS commitment to safe, quality care close to home and our continued commitment to ongoing improvement in our healthcare delivery.</p>
Increased engagement with community members.	<p>Central West HHS continues to solidify its partnership with our Consumer Advisory Networks (CANS), which are community-led forums throughout the wider Central West focused on advocating for the needs of local consumers. With the renewed focus on supporting this network with its governance and promotion, public involvement continues to grow, and new CANS have been formed in towns where they haven’t gathered before. This two-way conversation about the needs of community and what Central West HHS is doing to advance healthcare has led to stronger consumer relations and better-informed staff.</p>
Expanded revenue sources benefit financial position.	<p>Central West Hospital and Health Service has posted a \$3.959 million surplus for the year ending 30 June 2024. The main drivers of the surplus position were improved private patient hospital revenue, increased revenue from granted private practice due to higher patient activity and incentive support from the Commonwealth, and identification of new hospital fee revenue streams. Central West Health also benefited from additional incentive funding for activity above targets established in the Service Agreement (SA) with the Department of Health.</p>
Inaugural Clinical Council	<p>As part of the Clinician Engagement Strategy 2022 - 2025, Central West HHS held its inaugural Clinical Council in August 2023. The Council includes representation from Medical, Nursing, Allied Health clinicians and First Nation representation from acute and primary health areas and will review the implementation of the health service’s strategy and policies and report to the Executive Leadership team.</p>

Key achievements for 2023-2024

During 2024, Central West Hospital and Health Service began construction of the first nurse assisted hemodialysis unit at the Longreach Hospital. Construction is expected to be completed by November 2024 and will provide to renal patients, who are clinically suitable, a major improvement to their lives as they will no longer be required to travel for treatment.

An additional three specialised nurses and an administration officer will be recruited to support the new dialysis unit, and Central Queensland Kidney Service has partnered with Central West HHS to support the safe provision of dialysis care at Longreach.

This year, the health service completed a three year Structural, Electrical and Mechanical Relocation project at the Longreach Hospital. This project generated 12 full-time equivalent jobs throughout the life of the project and the Longreach Hospital is benefitting from improvements and upgrades to the electrical, structural and mechanical plant and equipment.

Recruiting and retaining staff is key to the success of the medical service and in early 2024, the Central West HHS welcomed eight doctors, including a new Director of Medical Services and Senior Medical Officer for Blackall Hospital. The Director of Medical Services and Senior Medical Officer positions at Blackall Hospital had been vacant and filled by locum doctors since February 2022 (Director of Medical Services) and earlier (Senior Medical Officer).

The health service continues to facilitate successful graduate and trainee programs. In 2023/2024, 24 new nurse graduates commenced with the Central West HHS. The Central West Hospital and Health Service also resumed hosting school-based trainees, which was suspended during the COVID-19 pandemic. The four trainees, two from Longreach and two from Barcaldine, are pursuing certifications that will prepare them for careers in healthcare. Supporting and providing opportunities for school-based trainees helps to grow our workforce in a region where attracting and retaining staff can be difficult.

Central West HHS First Nations Health Equity Strategy (2022-2025) and Implementation Plan launched November 2023, with one of our key achievements for 2023-2024 the community codesigned Health Check Days that comprise of multidisciplinary team working in partnership with the local aboriginal corporation to deliver service in a community setting. Across our facilities there has been a 10% increase in the number of 715 Health Checks (322/356) and an increase of almost eight per cent of First Nations people presenting as active patients (851/917) compared to previous year.

The inaugural Clinical Council Meeting was held in August 2023. The Council was formed as part of the Clinician Engagement Strategy 2022 – 2025 and includes representation from Medical, Nursing, Allied Health and First Nation clinicians from acute and primary health areas. The Council reviews the implementation of the health service's strategies and policies and reports to the Executive Leadership Team and Board.

In March 2024, Central West Hospital and Health Service saw the practical completion of the demolition of the former Alpha and Aramac Hospitals. These facilities were surplus to Central West HHS requirements as the new Alpha and Aramac Hospitals were operational and demolition was required as the old facilities were unsafe for occupation.

Central West HHS is partnering with Pathology Queensland to expand, refurbish, and upgrade the hospital's existing laboratory. The \$3.705 million upgrade of Longreach Hospital's pathology and pharmacy departments is expected to be completed by July 2024.

As the sole owner and operator of General Practice clinics within its boundaries, Central West HHS has attracted funding through the Connected Community Pathways (CCP) program for the Remote Care Network project, which will enable a shift from isolated and limited general practice operations to a connected service network with improved quality and capacity. This project delivers increased access to chronic disease and general practice services, improved financial sustainability, and fit-for-purpose governance and quality systems.

Central West HHS is now delivering the organisational change required to embed this model in a way that contributes to whole of system sustainability and efficiencies.

The 2023 Virtual Staff Recognition Awards were the first of their kind for Central West HHS; a project that has laid the foundation for further inclusive and interactive online award ceremonies for years to come. Diligently organised by a small but dedicated team, the Awards not only recognised and highlighted some of the unsung heroes of our small outback health service, but also managed to bring together over 150 rural and remote colleagues from different facilities across our vast geographical region, for an afternoon of prioritising the people that make living and working in the Central West great.

Team members also were recognised in a number of awards including the Judge's Choice Award and the People's Choice Award at the Queensland Rural and Remote Clinical Network Forum for the Patient Advocacy Project (PAP) and as finalists in the Queensland Health Awards for Excellence category 'Strengthening our patients' care'.

Despite the challenges of rural and remote healthcare, Central West HHS is proud of the achievements in the last year. Our ongoing collaborations with external partners and dedicated staff enable the health service to continue to provide safe, quality and consumer-focused healthcare. We are very thankful to all staff, partners and people of the region who enable the health service to provide far-reaching healthcare to the communities we serve.

Financial summary

Central West Health has posted a \$3.959 million operating surplus for the year ending 30 June 2024.

The main drivers of the surplus position were improved private patient hospital revenue, increased revenue from granted private practice due to higher patient activity and incentive support from the Commonwealth, and identification of new hospital fee revenue streams. Central West Health also benefited from additional incentive funding for activity above targets established in the Service Agreement (SA) with the Department of Health. Improvements in operational management and governance of program delivery optimised efficiencies in delivering sustainable healthcare services. Continued improvement of targeted initiatives to address cost pressures was effective in delivery of front-line services.

In line with the SA, Central West HHS received a mix of block and general-purpose funding to deliver agreed services. A share of Commonwealth Department of Health funding is commissioned through the Department of Health to Central West HHS and this, together with state funding has provided the people of the Central West with access to a comprehensive mix of people-centered, value based, quality and safe healthcare services.

During 2024, additional funding was provided through the SA to support:

- Enterprise Bargaining (EB) Agreements, employer superannuation contributions and staff training with labour costs growing 8.5 per cent overall. Staff engaged across the service remained broadly consistent over the year, increasing less than one per cent. Wages growth was strong as award entitlements under EB agreements and a new Workforce Attraction and Incentive Scheme for regional and remote clinical staff was introduced in November 2023. All EB agreements delivered a 4 per cent growth in base wage plus cost-of-living adjustment up to 3 per cent. At 30 June, all streams other than nursing and medical officers (who were paid in 2023) were entitled to COLA top-ups;
- New initiatives to expand service delivery, including Palliative Care Reform, Better Care Together, Remote Care Network and Regional Remote Birthing Service programs;
- Subsidies for patient travel costs with growth in the number of patients seeking support rising between 11-17%, based on the nature of support;
- Growth in clinical supplies and services from increased patient activity, continuing rises in electricity tariffs with rates increasing 26% at hospital facilities, as well as inflationary driven cost increases across supplies in general;
- Incentive funding for activity above targets established in the service agreement; and
- Higher depreciation funding as the replacement cost of buildings rose and remaining useful lives were adjusted as part of the annual 2023 revaluation program, and the first full year of amortization of practice accreditation assets increased expenses.

Total revenue received during the period increased by 8.8 per cent from what was received in 2023 with \$117.3 million being invested across People, Services and Systems aspects of our business to support the delivery of far-reaching healthcare to the people of Central West Queensland.

Revenue	
	\$'000
Funding public health services	102,132
User charges and fees	9,865
Grants and other contributions	4,605
Other revenue (inc land revaluations)	700
TOTAL	117,302
Expenses	
Labour costs	64,951
Supplies and services	37,115
Depreciation	9,163
Other expenses	2,114
TOTAL	113,343

Figure 1 shows the breakdown of funding types and expenditure incurred in 2023-2024.

Total expenses reported provide an average of \$309,680 a day to deliver health services across our 17 communities. Just over 55% of revenue during the year has been invested in providing a resourceful, dedicated and adaptable workforce to meet the healthcare needs of the community. The remaining covers the cost of supplies, temporary medical staff, services and depreciation charges.

Where the money goes	%
General hospital services	49%
General medical services	15%
Mental health including community services	6%
Nursing and convalescent home services	6%
Patient transport	3%
Community and public health services	17%
Health administration	4%

Figure 2 shows the allocations to services within Central West HHS.

Anticipated maintenance is a common building maintenance strategy utilised by public and private sector industries. All Queensland Health entities comply with Queensland Government Maintenance Management frameworks which require the reporting of deferred maintenance.

Anticipated maintenance is defined as maintenance that is necessary to prevent the deterioration of an asset or its function, but which has not been carried out. Some anticipated maintenance activities can be postponed without immediately having a noticeable effect on the functionality of the building. All anticipated maintenance items are risk assessed to identify any potential impact on users and services and are actively managed to ensure all facilities are safe.

As of 30 June 2024, the Central West HHS reported anticipated maintenance of \$26,071,255.

The Central West HHS has the following strategies in place to mitigate any risks associated with these items:

- assistance has been sought from Sustaining Capital Program for multiple projects;
- use of operational maintenance budget and CMAR funding, where required.

Financial Statements

Central West Health Financial Statements
For the Year Ended 30 June 2024

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Central West Health
Statement of Comprehensive Income
Year ended 30 June 2024

		2024 \$'000	2023 \$'000
Income	<i>Notes</i>		
User charges and fees	B1-1	9,865	8,058
Funding for public health services	B1-2	102,132	95,130
Grants and other contributions	B1-3	4,605	4,057
Other revenue		700	483
Revaluation increment - land	C5	-	138
Total Income		117,302	107,866
Expenses			
Employee expenses	B2-1	11,832	9,781
Health service employee expenses	B2-2	53,119	50,421
Supplies and services	B2-3	37,115	34,239
Depreciation and amortisation	C5 & C9	9,163	8,433
Other expenses	B2-4	2,114	2,650
Total Expenses		113,343	105,524
Operating surplus/(deficit)		3,959	2,342
Other comprehensive Income			
<u>Items that will not be reclassified to operating result</u>			
Increase in asset revaluation surplus	C10	8,274	12,074
Other comprehensive income for the year		8,274	12,074
Total comprehensive income		12,233	14,416

Central West Health
Statement of Financial Position
as at 30 June 2024

		2024 \$'000	2023 \$'000
Current assets	<i>Notes</i>		
Cash and cash equivalents	C1	3,081	1,886
Receivables	C2	1,317	611
Inventories	C3	547	802
Other assets	C4	4,566	2,327
Total current assets		9,511	5,626
Non-current assets			
Property, plant and equipment	C5	125,561	119,922
Intangible assets		178	767
Right-of-use assets	C9	1,089	1,445
Total non-current assets		126,828	122,134
Total assets		136,339	127,760
Current liabilities			
Payables	C6	9,358	8,248
Accrued employee benefits	C7	456	603
Other liabilities	C8	1,241	584
Lease liability	C9	480	625
Total current liabilities		11,535	10,060
Non-current liabilities			
Lease liability	C9	608	804
Total non-current liabilities		608	804
Total liabilities		12,143	10,864
Net assets		124,196	116,896
Equity			
Contributed equity		72,606	77,539
Accumulated surplus/(deficit)		3,291	(668)
Asset revaluation surplus	C10	48,299	40,025
Total equity		124,196	116,896

Central West Health
Statement of Changes in Equity
for the year ended 30 June 2024

	Accumulated surplus/ (deficit) \$'000	Asset revaluation surplus \$'000	Contributed equity \$'000	Total equity \$'000
Balance as at 1 July 2022	(3,010)	27,951	72,250	97,191
Operating result	2,342	-	-	2,342
Other Comprehensive Income				
Increase/(decrease) in asset revaluation surplus - buildings (Note C10)	-	12,074	-	12,074
Total Comprehensive Income for the year	2,342	12,074	-	14,416
Transactions with Owners as Owners:				
Net assets received	-	-	10,070	10,070
Equity injections - cash	-	-	3,652	3,652
Equity withdrawals - depreciation	-	-	(8,433)	(8,433)
Net transactions with Owners as Owners	-	-	5,289	5,289
Balance at 30 June 2023	(668)	40,025	77,539	116,896
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2023	(668)	40,025	77,539	116,896
Operating result	3,959	-	-	3,959
Other Comprehensive Income				
Increase/(decrease) in asset revaluation surplus - land and buildings (Note C10)	-	8,274	-	8,274
Total Comprehensive Income for the Year	3,959	8,274	-	12,233
Transactions with Owners as Owners:				
Equity injections - cash	-	-	4,230	4,230
Equity withdrawals - depreciation	-	-	(9,163)	(9,163)
Net Transactions with Owners as Owners	-	-	(4,933)	(4,933)
Balance at 30 June 2024	3,291	48,299	72,606	124,196

Central West Health
Statement of Cash Flows
for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
User charges and fees		9,025	8,000
Funding for public health services		91,082	86,315
Grants and other contributions		3,520	2,954
GST input tax credits from ATO		3,456	2,622
GST collected from customers		132	142
Other receipts		655	449
<i>Outflows:</i>			
Employee expenses		(11,977)	(9,315)
Health service employee expenses		(53,614)	(49,216)
Supplies and services		(34,797)	(34,276)
GST paid to suppliers		(3,657)	(2,610)
GST remitted to ATO		(143)	(120)
Other		(314)	(2,162)
Net cash from/(used by) operating activities	CF-1	3,368	2,783
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		33	24
<i>Outflows:</i>			
Payments for property, plant and equipment		(5,367)	(3,162)
Payments for intangibles		(502)	(582)
Net cash (used by) investing activities		(5,836)	(3,720)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity Injections		4,230	3,652
<i>Outflows:</i>			
Lease payments	CF-2	(567)	(621)
Net cash from financing activities		3,663	3,031
Net increase in cash and cash equivalents		1,195	2,094
Cash and cash equivalents at the beginning of the financial year		1,886	(208)
Cash and cash equivalents at the end of the financial year	C1	3,081	1,886

Central West Health
Statement of Cash Flows
for the year ended 30 June 2024

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of operating result to net cash from operating activities

	2024	2023
	\$'000	\$'000
Operating surplus/(deficit)	3,959	2,342
Non-cash items:		
Depreciation and amortisation expense	9,163	8,433
Non-cash equity withdrawal - depreciation and amortisation funding	(9,163)	(8,433)
Net (gain) on disposal of property, plant and equipment	(22)	(22)
Impairment losses	108	85
Revaluation (increment)/decrement	-	(138)
Change in assets and liabilities:		
(Increase)/decrease in receivables	(723)	(149)
(Increase)/decrease in contract assets and other assets	(2,241)	(269)
(Increase)/decrease in inventories	164	(129)
Increase/(decrease) in payables	1,613	1,288
Increase/(decrease) in contract liabilities and unearned revenue	657	(693)
Increase/(decrease) in accrued employee benefits	(147)	468
Net cash from/(used by) operating activities	3,368	2,783

CF-2 Changes in liabilities arising from financing activities

	2024	2023
	\$'000	\$'000
Lease liabilities		
Balance at 1 July	1,429	1,467
Non-cash items:		
New leases acquired	404	690
Remeasurement	(178)	(107)
Cash flows:		
Lease payments	(567)	(621)
Balance at 30 June	1,088	1,429

CF-3 Non-cash investing and financing activities

Assets received or liabilities donated/transferred by the Hospital and Health Service to agencies outside of state health portfolio agencies are recognised as revenues (refer Note B1-3) or expenses as applicable.

Assets received or liabilities transferred between the Hospital and Health Service and state health portfolio agencies are set out in the Statement of Changes in Equity.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION A
ABOUT CENTRAL WEST HEALTH AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

Central West Health is a Queensland Government statutory body established under the *Hospital and Health Boards Act 2011*. The Central West Hospital and Health Service operates under its registered trading name of Central West Health. Central West Health is controlled by the State of Queensland, which is the ultimate parent entity.

The principal address of Central West Health is Glasson House, Eagle Street, Longreach QLD 4730. For information in relation to the financial statements of Central West Health, please visit the website www.centralwest.health.qld.gov.au.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

These financial statements have been prepared in compliance with section 62 (1) of the *Financial Accountability Act 2009* and section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's *Financial Reporting Requirements for Queensland Government Agencies for reporting periods beginning on or after 1 July 2023*, and other authoritative pronouncements.

These accounts have been prepared on a going concern basis which assumes an entity realises its assets and discharges its liabilities as and when they fall due in the ordinary course of business. The Board and management of Central West Health believe the terms and conditions of its funding arrangements under its Service Agreement with the Department of Health will provide Central West Health with sufficient cash resources to meet its financial obligations for at least the next financial year. On this basis the application of the going concern basis is appropriate.

Central West Health is a not-for-profit statutory body and these general purpose financial statements have been prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities. New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note D5.

A1-3 PRESENTATION DETAILS

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.

Comparatives

To improve consistency in disclosures across the QHealth portfolio, Health service employee expenses has been broadened to include costs such as training, previously disclosed under supplies and services. Comparative information has been reclassified for consistency with the current year's presentation.

In all other cases, comparative information reflects the audited 2022-23 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 they are due to be settled 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 Central West Health 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.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Chairperson of the Central West Hospital and Health Board and the Chief Executive of Central West Health.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Land and buildings are measured at fair value;
- Inventories are measured at cost, adjusted when applicable for any loss in service potential; and
- Lease liabilities are measured at their present value.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

Accounting estimates and judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Key judgements and estimates are disclosed in the relevant note to which they apply.

A1-6 THE REPORTING ENTITY

The financial statements include the value of all revenues, expenses, assets, liabilities and equity of Central West Health.

A2 CONTROLLED ENTITIES

Central West Health has no wholly-owned controlled entities nor indirectly controlled entities.

A3 TAXATION

Central West Health is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by Central West Health. GST credits receivable from and GST payable to the Australian Tax Office (ATO) are recognised in Note C2.

Both Central West Health and the Department of Health satisfy section 149-25(e) of the *A New Tax System (Goods and Services) Act 1999* (Cth) (the GST Act) and were able, with other hospital and health services, to form a "group" for GST purposes under Division 149 of the GST Act. This means that any transactions between the members of the "group" do not attract GST.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION B
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 USER CHARGES AND FEES

	2024	2023	Accounting Policy - Revenue from contracts with customers (User charges)
	\$'000	\$'000	
Revenue - contracts with customers			
Medical practice receipts	3,605	3,159	Revenue from contracts with customers is recognised when Central West Health transfers control over a good or service to the customer, when performance obligations are satisfied and measured at the amount of the transaction price allocated to the performance obligation.
Sales of goods and services	4,178	3,289	
Hospital fees	1,516	1,111	
Pharmaceutical benefits scheme	566	499	
	<u>9,865</u>	<u>8,058</u>	

Where consideration is received for performance obligations to be satisfied in the following year, revenue is deferred with a contract liability being recognised.

Medical practice receipts - private medical services provided under granted private practice arrangements by clinicians employed by Central West Health (assignment model) - refer Note E2. Revenue is recognised on delivery of the services to the customer.

Sales of goods and services includes contributions from Commonwealth clients for home support services, nursing home fees for care provided in multi-purpose nursing homes and revenue for management of capital projects on behalf of the Department of Health. Revenue is recognised at a point in time when the goods and services are delivered and service obligations are met.

Hospital fees include private inpatients fees (public patients elected to be treated as private), charges for services to Workers Compensation patients, fees for diagnostic imaging and radiation oncology services, and medicare ineligible patient fees. Revenue is recognised at a point in time when the performance obligations are met.

Under the Pharmaceutical Benefit Scheme (PBS), the Commonwealth subsidises the cost of a wide range of prescription medicines. Revenue is recognised at a point in time when service obligations are met and drugs are provided to patients at the reduced PBS rate, with claims submitted to Medicare Australia for co-payment via PBS Online. Where Central West Health has satisfied the performance obligations for drugs provided but not yet claimed through the PBS arrangement a contract asset is raised.

B1-2 FUNDING FOR PUBLIC HEALTH SERVICES

	2024	2023	Revenue is recognised on receipt of funds under AASB 1058 <i>Income of Not-for-Profit Entities</i> where the Service Agreement (SA) does not include sufficiently specific performance obligation. This includes block, depreciation and the majority of other general-purpose funding. Where the SA contains sufficiently specific performance obligations, and Central West Health transfers goods or services, the transaction is accounted for under AASB 15 <i>Revenue from Contracts with Customers</i> , with revenue initially deferred and recognised as revenue as or when the performance obligations are satisfied.
	\$'000	\$'000	
Block funding	57,600	54,984	
Depreciation funding	9,162	8,433	
General purpose funding	35,370	31,713	
	<u>102,132</u>	<u>95,130</u>	
Disclosure about funding received to deliver public health services			

Funding is provided predominantly from the Department of Health for specific public health services purchased by the Department in accordance with a service agreement. The Commonwealth pays its share of National Health funding directly to the Department of Health, for on forwarding to Central West Health. The service agreement is reviewed periodically and updated for changes in activities and prices of services delivered by Central West Health. Cash funding from the Department of Health is received fortnightly for State payments and monthly for Commonwealth payments. At the end of the financial year, an agreed technical adjustment between the Department of Health and Central West Health may be required for the level of services performed above or below the agreed levels, which may result in a receivable or unearned revenue. This technical adjustment process is undertaken annually according to the provisions of the service level agreement and ensures that the revenue recognised in each financial year correctly reflects Central West Health's delivery of health services.

Block funding is provided to smaller public hospitals where the technical requirements for applying Activity Based Funding (based on a mix and volume of patients treated, with agreed number of activities and state-wide national efficient price) are not able to be satisfied; and there is an absence of economies of scale that means some services would not be financially viable. Block funding, although under an enforceable agreement, does not contain sufficient specific performance obligations and is recognised as revenue in line with the requirements of AASB 1058.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

Depreciation and amortisation funding is provided to offset the depreciation/amortisation charges incurred by Central West Health. This is a non-cash revenue and is offset with an equity withdrawal for the same amount (refer Statement of Changes in Equity). There is no transfer of goods and services to a third party, with depreciation revenue recognised as revenue as received under AASB 1058.

Other general-purpose funding supports the provision of a wide range of services for primary and community healthcare, and includes other services that fall outside the scope of the National funding model. These are state-funded services and have specific conditions attached. Recognition of revenue for other 'general purpose' funding is dependent of the specific performance obligations attached to each funding sub-type. Where the obligations are not sufficiently specific, revenue is recognised as it is received. Funding with sufficiently specific obligations, are recognised over time as the services/goods are provided and obligations met with the price implicit in the SA. There are no material contracts with sufficiently specific obligations at 30 June 2024.

B1-3 GRANTS AND OTHER CONTRIBUTIONS

Accounting Policy - Grants and contributions

	2024	2023	
	\$'000	\$'000	
Revenue from contracts with customers			
Home and community care	575	240	
Rural and remote primary care	695	557	
	1,270	797	
Other grants			
Other specific purpose	2,351	1,873	
	2,351	1,873	
	3,621	2,670	
Contributions			
Services received below fair value	972	1,323	
Donations other	12	64	
	984	1,387	
	4,605	4,057	

Accounting Policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense. Central West Health receives corporate services support from DoH at no cost. Corporate services received include payroll services, financial transactions services (including accounts payable and banking services), administrative services and information technology services.

Disclosure - Grants and other contributions

Central West Health has a number of grant arrangements with the Commonwealth that relate to funding of activity-based services. Two of these arrangements, outlined below, have been identified as having sufficiently specific performance obligations under enforceable grant agreements. The remaining grants, although under enforceable agreements, do not contain sufficiently specific performance obligations - these grants are recognised upon receipt.

Home and community care services are provided under the Commonwealth Home Support Programme to older people who need help to stay at home. Service providers work with them to maintain their independence. Support can include help with daily tasks, home modifications, transport, social support and nursing care. Revenue is recognised based on the agreed transaction price with the Commonwealth as services are delivered to clients.

Rural and remote primary care - medical services provided to public patients (non-admitted, non-referred) principally within emergency departments and primary health clinics, are charged against Medicare under an exemption initiative granted by the Minister. The use of funds generated under this arrangement are restricted and must be reinvested to support the delivery of primary health care. Revenue is recognised as services are provided to patients.

Grants, contributions, and donations arise from non-exchange transactions where Central West Health does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for Central West Health to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants, received to construct non-financial assets controlled by Central West Health. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as Central West Health satisfies its obligations under the grant.

Contributed assets are recognised at their fair value.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES	2024	2023	Accounting Policy - Employee benefits
	\$'000	\$'000	
Employee benefits			The <i>Hospital and Health Boards Act 2011</i> (the Act) outlines the employment arrangements for Central West Health. Board members, the Health Service Chief Executive, the Executive Director Finance, Infrastructure and Support Services and Senior Medical Officers are directly engaged by Central West Health while Health Service employees remain employed by the Department of Health.
Wages and salaries	9,408	7,994	
Annual leave levy	942	802	
Employer superannuation contributions	1,084	653	
Long service leave levy	220	187	
Employee related expenses			
Workers compensation premium	92	65	
Other employee related expenses	86	80	
	11,832	9,781	
No. of Central West Health employees	24	19	

Wages and salaries due but unpaid at reporting date are recognised as liabilities in the Statement of Financial Position at the salary rates applicable at the time the service was delivered. As such liabilities are expected to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual Leave, Long Service Leave and Superannuation

Central West Health participates in the Queensland Government's Annual Leave Central Scheme and the Long Service Leave Scheme. Under these schemes, levies are payable by Central West Health to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. These levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the schemes quarterly in arrears which is currently facilitated by the Department of Health. Employer superannuation contributions are paid to the Australian Retirement Trust (previously Qsuper), at rates determined on the advice of the State Actuary. The Australian Retirement Trust has defined benefit and defined contribution categories. Contributions are expensed in the period in which they are payable and the obligation of Central West Health is limited to its contribution to the superannuation fund.

Employee related expenses

Central West Health pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but it is not counted in an employee's total remuneration package. It is not an employee benefit and is recognised separately as employee related expense.

The number of employees as at 30 June includes full-time and part-time employees measured on a full-time equivalent (FTE) basis (reflecting Minimum Obligatory Human Resource Information (MOHRI) based on the fortnight ending 23 June 2024). The number of employees does not include the chair, deputy chair and board members unless employed concurrently by Central West Health. Key management personnel and remuneration expense disclosures are detailed in Note E3.

B2-2 HEALTH SERVICE EMPLOYEE EXPENSES

	2024	2023
	\$'000	\$'000
Health service employee expenses	52,330	49,718
Health service employee related workers compensation premium	421	385
Other health service employee related expenses	368	318
	53,119	50,421

Central West Health through service arrangements with the Department of Health has engaged 385 (2023: 364) full-time equivalent persons at 30 June 2024.

In accordance with the Act section 67, the employees of the Department of Health are referred to as Health Service Employees. Under this arrangement the department provides employees to perform work for Central West Health and acknowledges and accepts its obligations as the employer of these employees. Central West Health is responsible for the day to day management of these departmental employees and reimburses the department for the salaries and on-costs of these employees. This is disclosed as health service employee expenses.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

B2-4 OTHER EXPENSES		
	2024	2023
	\$'000	\$'000
Audit expenses*	270	240
Funding expense	-	346
Inventory written off	114	84
Lease interest	36	33
Legal expenses	140	105
Other expenses	224	214
Services received free of charge	972	1,323
Special payments	5	-
QGIF Insurance	353	305
	2,114	2,650

Special payments represent ex-gratia payments Central West Health is not contractually or legally obliged to make to other parties. During 2024 a special payment related to a patient dispute, was made under a deed of settlement (2023 nil).

Central West Health receives corporate services support from the Department at no cost. Further information on services provided and their treatment is available at Note B1-3.

Accounting Policy - Special payments

C1 CASH AND CASH EQUIVALENTS

*Central West Health receives cash contributions from benefactors in the form of gifts, donations and bequests for stipulated purposes.

Accounting Policy - Cash and cash equivalents

Debt facility

C2 RECEIVABLES

The closing balance of receivables arising from contracts with customers at 30 June 2024 is \$915,000 (2023:\$409,000).

	2024	2023
1. Operating income	1,000	1,000
2. Operating expenses	800	800
3. Operating profit	200	200
4. Non-operating income	100	100
5. Non-operating expenses	50	50
6. Profit before taxes	250	250
7. Taxes	50	50
8. Net income	200	200
9. Dividends	100	100
10. Retained earnings	100	100

C2-1 Impairment of receivables

The loss allowance for trade and other debtors reflects lifetime expected credit losses. No loss allowance is recorded for receivables owing by Queensland State or Commonwealth Government agencies due to low credit risk exposure i.e. high credit rating. Where there is no reasonable expectation of recovery of monies owing by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when a third default notice has been issued (greater than 90 days overdue) and debt enforcement activity has ceased. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss. If receivables are subsequently recovered, the amounts are credited against other expenses in the Statement of Comprehensive Income when collected.

The maximum exposure to credit risk for receivables at balance date is the gross carrying amount of those assets. No collateral is held as security and no credit enhancements relate to receivables held by Central West Health.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

C3 INVENTORIES

	2024 \$'000	2023 \$'000	Accounting Policy - Inventories held for distribution
Pharmaceutical drugs	222	265	Inventories consist mainly of pharmaceutical and medical supplies held for distribution in hospitals and are provided to patients free of charge except for pharmaceuticals which are provided at a subsidised rate.
Clinical supplies	320	534	
Other	5	3	
	<u>547</u>	<u>802</u>	

Refer to Note B2-4 for information on inventory written off during the year.

Material imprest holdings held and available for use in the wards and other facilities are recognised as inventory at balance date through the annual stocktake process at weighted average cost.

C4 OTHER ASSETS

	2024 \$'000	2023 \$'000	Accounting Policy - Other current assets
Current			Central West Health recognised its right to consideration for services/goods delivered to customers under a contract, but not yet billed, as a contract asset. Contract assets are transferred to receivables when Central West Health's right to payment becomes unconditional, this usually occurs when the invoice is issued to the customer.
Prepayments	235	252	
Contract assets	1,094	1,400	
Other	3,237	675	
	<u>4,566</u>	<u>2,327</u>	

Where a right to consideration exists under an agreement (not arising from contracts with customers), and funds have not been receipted or invoiced, accrued revenue is recognised, and disclosed as other assets.

Disclosure - Contract assets

The Department of Health owed \$4.113 million (2023: \$1.8 million) at 30 June, including \$0.886 million (2023: \$1.152 million) for project management and purchases of additional health activity; and \$3.227 million (2023: \$0.670 million) for general health funding (disclosed as other assets). For further details on the nature of these transactions refer to Note E4 Related Party Transactions.

C5 PROPERTY PLANT AND EQUIPMENT

Accounting Policy - Property plant and equipment

Items of property, plant and equipment with a cost or other value equal to or more than the following thresholds and with a useful life of more than one year are recognised at acquisition.

Class	Threshold
Buildings and Land Improvements	\$ 10,000
Land	\$ 1
Plant and Equipment	\$ 5,000

Items below these values are expensed on acquisition.

Acquisition

Actual cost is used for the initial recording of all non-current physical asset acquisitions. Cost is determined as consideration plus costs directly incurred in getting the assets ready for use. Any training costs are expensed as incurred. The cost of items acquired during the financial year has been judged by management to materially represent the fair value at the end of the reporting period.

Assets under construction are at cost until they are ready for use. Where material, these assets are assessed at fair value upon practical completion by an independent valuer.

Where assets are received free of charge from another Queensland Government entity, the acquisition cost is recognised as the carrying amount in the books of the other agency immediately prior to the transfer. Assets acquired at no cost or for nominal consideration, are recognised at their fair value at the date of acquisition.

Measurement

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector* (NCAP). The carrying amounts for these asset classes at cost should not materially differ from their fair value.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

C5 PROPERTY PLANT AND EQUIPMENT (continued)

Land and buildings are measured at fair value as required by Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector (NCAP)*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and accumulated impairment losses where applicable. The cost of land and buildings acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Depreciation

Key estimate and judgement: The depreciation rate is determined by application of appropriate useful life to relevant non-current asset classes.

Class	Span of Useful Life
Buildings	10 to 47 Years
Plant and Equipment	4 to 20 Years
Right-of-use assets	14 months to 7 Years

Buildings and plant and equipment are depreciated on a straight-line basis. Land is not depreciated. Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity.

The useful life could change significantly as a result of a change in use of the asset, technical obsolescence or some other economic event. The impact on depreciation can be significant and could also result in a write-off of the asset.

Any expenditure that increases the originally assessed service potential of an asset is capitalised and depreciated over the remaining useful life of the asset.

The estimated useful life of assets are reviewed annually and where necessary, adjusted to better reflect the pattern of consumption of the asset. In reviewing the useful life of each asset, factors such as asset usage and the rate of technical obsolescence are considered.

Where assets have separately identifiable components, subject to regular replacement, components are assigned useful lives distinct from the asset to which they relate and depreciated accordingly. In accordance with Queensland Treasury's *Non-current Asset Policy* Guideline 2, Central West Health has determined material specialised health service buildings are complex in nature.

Impairment

Key judgement and estimate: All non-current assets are assessed annually for indicators of impairment. If an indicator of impairment exists, Central West Health determines the asset's recoverable amount and if this amount is less than the asset's carrying amount it is considered an impairment loss. An impairment loss is recognised in accordance with AASB 136 *Impairment of Assets* accounting standard.

Fair value measurement and valuation

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued, and include, but are not limited to, published sales data for land and general buildings. Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets being valued. Unobservable inputs are used to the extent that sufficient, relevant and reliable observable inputs are not available for similar assets.

Significant unobservable inputs used by Central West Health include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of Central West Health's assets, internal records of recent construction costs (and/or estimates of such costs), assets' characteristics/ functionality, and assessments of physical condition and remaining useful life.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefit by using the asset in its highest and best use.

All assets of Central West Health for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

Level 1	represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
Level 2	represents fair value measurements that are substantially derived from inputs (other than quoted prices included in level 1) that are observable, either directly or indirectly; and
Level 3	represents fair value measurements that are substantially derived from unobservable inputs.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

C5 PROPERTY PLANT AND EQUIPMENT (continued)

Key judgement and estimate :

Land and building valuation in respect of fair value measurement can be sensitive to the various valuation inputs selected. Considerable judgement is required to determine what input is significant to fair value and therefore which category within the fair value hierarchy the asset is placed. Valuation standards are used to guide any required judgements.

Refer to the table in Note C5-1 Balances and reconciliation of carrying amount for disclosure of categories for assets measured at fair value. None of Central West Health's valuation of assets are eligible for categorisation into level 1 fair value hierarchy.

Land and building asset classes are measured at fair value and are assessed on an annual basis by independent professional valuer or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process for Central West Health is managed by the finance and infrastructure asset services branch.

Revaluations using independent professional valuer are undertaken at least once every five years. However if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practical, regardless of the timing of the last specific appraisal.

Revaluation increments increase the asset revaluation surplus of the appropriate class, except to the extent that it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

Significant valuation inputs and impact on fair value

Land - effective date of last valuation	30 June 2023 by APV Valuers & Asset Management (APV)
Valuation approach	Market based assessment - level 2 fair value hierarchy
Inputs	Publicly available data on sales of similar land and buildings in nearby localities obtained from PDSLIVE. Where market evidence was limited or new sales were yet to be processed in PDSLIVE, additional enquiries were made with local real estate agents. Adjustments were made to the sales data to take into account the location, size, street/road frontage and access, and any significant restrictions for each individual land parcel or building.
Buildings - effective date of last valuation	Comprehensive revaluations are undertaken as part of a rolling valuation spanning a maximum of five years by APV: Longreach region - 30 June 2024; Alpha, Aramac, Isisford, Tambo and Yarakah regions - 30 June 2023 ; Jundah, Muttahurra, Windorah and Winton regions - 30 June 2022; Blackall and Barcaldine regions - 30 June 2021; and Boulia region - 30 June 2020.
Valuation approach	Current replacement cost (CRC) - level 3 fair value hierarchy
Inputs	Inputs to the valuation include the design and construction, average cost of construction, condition and consumption score for each component and well as the dates of acquisition and decommissioning. Replacement cost is estimated through the use of APV's construction cost database which uses local construction/or purchase prices paid, recent construction projects across the region, and construction cost guidelines such as Rawlinson's and Cordell. Key cost drivers include the asset type (Hospital, Multipurpose Heath Service etc), the standard of the facility (basic, standard or superior), construction material type and the gross floor area (GFA) or building footprint. The estimate has been compiled by measuring quantities using drawings obtained from Central West Health and verified on site or by completing a site measurement. Cost estimates are benchmarked against other valuations. The value of each part is determined based on the inter-relationship between asset condition, legal and commercial obsolescence, and the determination of key depreciation related assumptions such as residual value and useful life. Significant judgement is used to assess the remaining service potential of the facility, with physical site inspections by APV, combined with refurbishment history, local knowledge of asset performance, obsolescence and future planned asset replacement programs were used to inform these assumptions. Valuations assume a nil residual value.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

C5 PROPERTY PLANT AND EQUIPMENT (continued)

Impact from valuation program

In 2024, APV developed indices to approximate movement in market values at 30 June 2024. Land values remain unchanged from their comprehensive market appraisal in 2023, with no material movements noted.

All buildings with a replacement cost exceeding \$600,000 are comprehensively revalued by independent valuers. In 2024, Central West Health commenced its four-year rolling building valuation program (2024 to 2027) with ten buildings comprehensively revalued.

Buildings with values below this threshold, or those not comprehensively revalued in the current year, are updated via an annual index for cost escalation provided by the valuers. The 2024 revaluation program resulted in a net increment of \$8.161 million or 7.7% (2023: \$11.993 million) to the carrying amount of buildings, primarily from growth in construction costs.

Buildings withdrawn permanently from use (surplus to requirements) valued at \$110,000, transferred from level 3 to 2 within the fair value hierarchy during the reporting period, reflecting the assessed market value (previously current replacement cost) in accordance with Queensland Treasury's *Non-Current Asset Policies for Queensland Public Sector - Guideline 3* paragraph 10. The valuation was performed by Acumentis Valuers & Property Consultants based on assessed market value (direct comparison and summation approaches) effective 15 December 2023. Land values increased \$3,000 as part of this valuation.

C5-1 Property, Plant and Equipment - Balances and Reconciliations of Carrying Amount

	Land at fair value	Buildings at fair value	Buildings at fair value	Plant and equipment	Capital works in progress	Total
2024	(Level 2) \$'000	(Level 2) \$'000	(Level 3) \$'000	at cost \$'000	at cost \$'000	\$'000
Gross	1,308	240	229,620	12,832	4,896	248,896
Less: Accumulated depreciation	-	-	(115,797)	(7,538)	-	(123,335)
Carrying amount at 30 June 2024	1,308	240	113,823	5,294	4,896	125,561
Represented by movements in carrying amount:						
Carrying amount at 1 July 2023	1,305	130	111,587	5,810	1,090	119,922
Acquisitions	-	-	282	500	4,585	5,367
Disposals	-	-	(10)	-	-	(10)
Transfers between classes of assets	-	-	715	64	(779)	-
Net revaluation increment to asset revaluation surplus	3	110	8,161	-	-	8,274
Depreciation/amortisation	-	-	(6,912)	(1,080)	-	(7,992)
Carrying amount at 30 June 2024	1,308	240	113,823	5,294	4,896	125,561
2023	(Level 2) \$'000	(Level 2) \$'000	(Level 3) \$'000	at cost \$'000	at cost \$'000	\$'000
Gross	1,305	130	229,122	13,318	1,090	244,965
Less: Accumulated depreciation	-	-	(117,535)	(7,508)	-	(125,043)
Carrying amount at 30 June 2023	1,305	130	111,587	5,810	1,090	119,922
Represented by movements in carrying amount:						
Carrying amount at 1 July 2022	1,073	130	94,628	5,081	1,008	101,920
Acquisitions	-	-	169	1,508	1,485	3,162
Transfers in/(out) other Queensland Government entities	13	-	9,902	155	-	10,070
Transfers between classes of assets	-	-	1,369	34	(1,403)	-
Net revaluation increment in operating surplus	138	-	-	-	-	138
Net revaluation increment to asset revaluation surplus	81	-	11,993	-	-	12,074
Depreciation	-	-	(6,474)	(968)	-	(7,442)
Carrying amount at 30 June 2023	1,305	130	111,587	5,810	1,090	119,922

Central West Health
Notes to the Financial Statements
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C6 PAYABLES	Accounting Policy - Payables	
	2024 \$'000	2023 \$'000
		Payables are recognised for amounts to be paid in the future for goods and services received. Trade creditors are measured at the purchase/contract price, net of applicable trade and other discounts. The amounts are unsecured and generally settled in 30 - 60 days.
Trade creditors	8,204	6,301
Capital creditors	-	513
Queensland Health - accrued labour	1,154	1,434
	<u>9,358</u>	<u>8,248</u>

Payables of \$4.779 million (2023: \$5.269 million) were owing to the Department of Health at 30 June, including trade creditors \$3.625 million (2023: \$3.836 million), and accrued labour \$1.154 million (2023: \$1.434 million). For further details on the nature of these transactions refer to Note E4 Related Party Transactions.

C7 ACCRUED EMPLOYEE BENEFITS	Accounting policy - Accrued employee benefits	
	2024 \$'000	2023 \$'000
		Liabilities for annual leave, long service leave and the QSuper defined benefit scheme are held on a whole-of-government basis and reported in the Whole-of-Government financial statements pursuant to AASB 1049 <i>Whole of Government and General Government Sector Financial Reporting</i> .
Current		
Wages outstanding	436	587
Superannuation contributions payable	20	16
	<u>456</u>	<u>603</u>

C8 OTHER LIABILITIES	Accounting policy - Contract liabilities and funding repayable	
	2024 \$'000	2023 \$'000
		Monies received in advance for services yet to be provided are represented as unearned revenue. Contract liabilities arise from contracts with customers where conditions have not been met for revenue recognition.
Current		
Contract liabilities	146	221
Funding repayable - Department of Health	1,043	346
Unearned revenue	52	17
	<u>1,241</u>	<u>584</u>

General purpose funding from the Department of Health, is recorded as revenue when received. Where funding is repayable this is recognised as other liability.

Contract liabilities at 30 June include \$146,000 (2023: \$221,000) of advanced funding from the Commonwealth for home and community care services (refer B1-3), with performance obligations yet to be delivered. Revenue is recognised as services are performed.

C9 RIGHT OF USE ASSETS AND LEASE LIABILITIES

C9-1 LEASES AS LESSEE	2024			2023		
	Buildings \$'000	Plant and equipment \$'000	Total \$'000	Buildings \$'000	Plant and equipment \$'000	Total \$'000
Right-of-use assets						
Gross	1,834	790	2,624	3,038	790	3,828
Less: Accumulated depreciation	(876)	(659)	(1,535)	(1,856)	(527)	(2,383)
Carrying amount at 30 June	<u>958</u>	<u>131</u>	<u>1,089</u>	<u>1,182</u>	<u>263</u>	<u>1,445</u>
<i>Represented by movements in carrying amount:</i>						
Opening balance at 1 July	1,182	263	1,445	1,144	395	1,539
Additions	404	-	404	690	-	690
Remeasurement - change in terms	(178)	-	(178)	(107)	-	(107)
Depreciation	(450)	(132)	(582)	(545)	(132)	(677)
Balance at 30 June	<u>958</u>	<u>131</u>	<u>1,089</u>	<u>1,182</u>	<u>263</u>	<u>1,445</u>
	2024 \$'000	2023 \$'000				
Lease liabilities						
Current	480	625				
Non-current	608	804				
	<u>1,088</u>	<u>1,429</u>				

Accounting policy - Leases as lessee

Right-of-use assets are initially recognised at cost, and subsequently depreciated over the lease term. These assets are subject to impairment testing on an annual basis.

Central West Health
Notes to the Financial Statements
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The carrying amount of right-of-use assets are adjusted for any remeasurement of the lease liability in the financial year following a change in discount rate, a reduction in lease term payable, or changes in variable lease payments that depend upon variable indexes/rates of a change in lease term.

Central West Health has elected to not recognise right-of-use assets and lease liabilities for short-term leases and leases of low value assets. The lease payments are recognised as expenses on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Lease liabilities are initially recognised at the present value of the lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that Central West Health is reasonable certain to exercise.

When a contract contains both a lease and non-lease component such as utility costs, contractual payments are allocated to each component on the basis of their stand-alone prices.

When measuring the lease liability, Central West Health uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of Central West Health's leases. To determine the incremental borrowing rate, Central West Health uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

Subsequently, lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Disclosures - Leases as lessee

(i) Details of leasing arrangements as lessee

Central West Health leases clinical office space and residential employee housing in rural and remote areas. Leased clinical space typically run for a period of 5 years with an option to renew the lease for a further 5 year term. In comparison, residential property leases are typically for 12 months with an option to renew a further 2 years. Central West Health assesses at lease commencement whether it is reasonably certain to exercise the renewal options. Historically Central West Health exercises renewal options, with lease terms recognised inclusive of extension options. This is reassessed if there is a significant event or significant change in circumstances within its control.

Residential property lease payments are fixed; clinical office space lease payment are variable reflecting movements in the consumer price index relevant to healthcare facilities in Longreach annually on the anniversary of the contract commencement. As the future rent increases are variable, they are not captured in the right-of-use asset or lease liability until the increases take effect. Central West Health has no option to purchase the leased premises at the conclusion of the lease, although the lease provides for a right of renewal at which time lease terms are renegotiated based on market review or CPI.

Central West Health leases medical equipment over a lease term of 7 years. These payments are fixed over the duration of the contract. The option to buy the equipment at the end of the contract forms part of the lease. Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

C10 ASSET REVALUATION SURPLUS BY CLASS

	2024 \$'000	2023 \$'000	Accounting policy - Asset revaluation surplus
Land			Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.
Balance at 1 July	81	-	
Revaluation increment/(decrement)	3	81	
Balance at the end of the financial year	<u>84</u>	<u>81</u>	
Buildings			The asset revaluation surplus represents the net effect of revaluation movements in assets refer to Note C5-1.
Balance at 1 July	39,944	27,951	
Revaluation increment/(decrement)	8,271	11,993	
Balance at the end of the financial year	<u>48,215</u>	<u>39,944</u>	
Total	<u>48,299</u>	<u>40,025</u>	

Central West Health
Notes to the Financial Statements
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SECTION D
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURE

D1-1 FINANCIAL INSTRUMENTS CATEGORIES

Central West Health has the following categories of financial assets and financial liabilities:

	Note	2024 \$'000	2023 \$'000
Financial assets			
Cash and cash equivalents (fair value)	C1	3,081	1,886
Receivables (amortised cost)	C2	1,317	611
		4,398	2,497
Financial liabilities			
Payables (amortised cost)	C6	9,358	8,248
Lease liabilities (amortised cost)	C9	1,088	1,429
		10,446	9,677

Accounting Policy - Financial instruments

Financial assets and financial liabilities are recognised in the Statement of Financial Position when Central West Health becomes a party to the contractual provisions of the financial instrument. No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

D1-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS

Central West Health's activities expose it to a variety of financial risks - credit risk and liquidity risk. Financial risk management is implemented pursuant to Government and Central West Health's policy. Central West Health's policies provide written principles for overall risk management and aim to minimise potential adverse effects of risk events on the financial performance of Central West Health.

Central West Health measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method
Credit risk	Ageing analysis, cash inflows at risk
Liquidity risk	Monitoring of cash flows by active management of accrual accounts

Credit risk is further discussed in Note C2-1 Receivables.

Liquidity risk

Liquidity risk is the risk that Central West Health will not have the resources required at a particular time to meet its obligations to settle its financial liabilities.

Central West Health is exposed to liquidity risk through its trading in the normal course of business and aims to reduce the exposure to liquidity risk by ensuring that sufficient funds are available to meet employee and supplier obligations at all times. An approved debt facility of \$1.5 million (2023: \$1.5 million) under Whole-of-Government banking arrangements to manage any short term cash shortfalls has been established.

Payables are current in nature and will be due and payable within twelve months. As such no discounting has been applied. Lease liability is discounted using an incremental borrowing rate refer Note C9-1.

Interest risk

Central West Health is exposed to interest rate risk on its 24-hour call deposits, however there is no significant interest risk on its cash deposits. The health service does not undertake any hedging in relation to interest rate risk. Changes in interest rate have a minimal effect on the operating result of Central West Health.

D1-3 LIQUIDITY RISK - CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

The following tables sets out the liquidity risk of financial liabilities held by Central West Health. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the Statement of Financial Position that are based on discounted cash flows.

Financial liabilities	2024	Contractual maturity			2023	Contractual maturity		
	Total \$'000	< 1 Yr \$'000	1-5 Yrs \$'000	> 5 Yrs \$'000	Total \$'000	< 1 Yr \$'000	1-5 Yrs \$'000	> 5 Yrs \$'000
Payables	9,358	9,358	-	-	8,248	8,248	-	-
Leased liabilities	1,292	607	488	197	1,465	660	758	47
	10,650	9,965	488	197	9,713	8,908	758	47

Central West Health
Notes to the Financial Statements
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D2 CONTINGENCIES

As at 30 June 2024, Central West Health has four matters under section 9 of the *Personal Injuries Proceedings Act 2002*, relating to pre-court processes. Health litigation is underwritten by the Queensland Government Insurance Fund (QGIF). Central West Health's maximum exposure is limited to an excess per insurance event up to \$20,000. Central West Health's net exposure is not material.

D3 COMMITMENTS

Capital expenditure commitments

Capital expenditure commitments inclusive of non-recoverable GST, contracted for at reporting date but not recognised in the accounts are payable as follows:

	2024 \$'000	2023 \$'000
Buildings		
Within twelve months	6,326	611
Twelve months or longer and not longer than five years.	436	-
Plant and equipment		
Not later than 1 year	240	952
	7,002	1,563

D4 CLIMATE RISK DISCLOSURE

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of Central West Health, has published a wide range of information and resources on climate change risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au/climate>.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

Central West Health accounting estimates and judgements - climate-related risks

Central West Health 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. Central West Health continues to monitor the emergence of material climate-related risks that may impact the financial statements, including those arising under the Queensland Government's *Queensland 2035 Clean Economy Pathway*, and other Queensland Government climate-related policies or directives.

D5 FIRST YEAR APPLICATION OF NEW STANDARDS OR CHANGE IN POLICY

Accounting standards applied for the first time

No accounting standards or interpretations that apply to Central West Health for the first time in 2024 have any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2024.

D6 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

All Australian accounting standards and interpretations with future effective dates are either not applicable to Central West Health's activities or have no material impact.

Central West Health
Notes to the Financial Statements
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SECTION E
OTHER INFORMATION

E1 FIDUCIARY TRUST TRANSACTIONS AND BALANCES

Central West Health acts in a custodial role in relation to patient trust accounts. Although patient funds are not controlled, trust activities are included in the audit performed annually by the Auditor-General of Queensland and disclosed below for information purposes.

	2024	2023
Patient Trust receipts	\$'000	\$'000
Winton Patient Trust	126	169
Total receipts	126	169
Patient Trust related payments		
Winton Patient Trust	118	155
Total payments	118	155
Trust assets		
Current assets - cash	48	40
Represented by patient trust deposits		
Winton Patient Trust	48	40
Total current assets	48	40

E2 GRANTED PRIVATE PRACTICE

Central West Health has a Granted Private Practice arrangement in place as follows:

Assignment model - all revenue generated by the clinician is paid to and recognised as revenue by Central West Health refer B1-1. Doctors under this arrangement are employees of Central West Health.

Retention model - the revenue generated is initially payable to the private practice doctors directly. Under this arrangement, doctors receive the generated revenue up to an established annual cap. Amounts over the cap are split one third to the doctor and two thirds to Central West Health. The portion due to Central West Health is receipted into a general trust account for a study, education and research fund for all staff, which is referred to as SERTA funds. Recoverable costs, such as administration expenses in respect of this arrangement, which Central West Health is entitled to, are recorded as revenue in the Statement of Comprehensive Income.

Central West Health acts as an agent in respect of the transactions and balances of the private practice bank accounts. The private practice funds are not controlled by Central West Health, but the activities are included in the annual audit performed by the Auditor-General of Queensland.

	2024	2023
Granted private practice receipts and payments	\$'000	\$'000
Receipts		
Private practice receipts*	242	-
Total receipts	242	-
Payments		
Payments to doctors	102	-
Payments to Central West Health for recoverable costs	44	-
Payments to Central West Health general trust for SERTA	-	-
Other payments	1	-
Total payments	147	-
Increase/(decrease) in net granted private practice assets	95	-

* Private practice receipts and other receipts include outstanding deposits not yet receipted not yet deposited.

Granted private practice assets

Current assets		
Cash*	95	-
Total current assets	95	-

*Cash balance predominantly includes doctor payments outstanding at balance date and other payments due to Central West Health that have been accrued as revenue in Central West Health's accounts.

Central West Health
Notes to the Financial Statements
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E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES

In accordance with AASB 124 *Related Party Disclosures*, Central West Health's responsible Minister (Minister for Health, Mental Health and Ambulance Services) and persons in positions with authority and responsibility for planning, directing and controlling the activities of the health service during the year are identified as Central West Health's Key Management Personnel (KMP). This includes its Board members. Details on non-ministerial KMP positions, responsibilities and KMP remuneration policies are detailed below. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management and the Board.

The following details for non-Ministerial key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of Central West Health during 2024. Further information on key management personal positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities
Health Service Chief Executive	Responsible for the efficient and effective management of Central West Health and to support and implement the Board's strategic plans for the improved health care of Central West residents and visitors.
Executive Director, Medical Services	Responsible for safe and effective delivery of medical and allied health services, including recruitment, retention and development of workforce, and leads clinical governance within the Health Services.
Executive Director, Nursing and Midwifery Services	Oversees the safe and efficient operations of all hospitals and health centres, maternity and community health services and provides leadership to the nursing streams.
Executive Director, Workforce	Responsible for all aspects of workforce management within Central West Health.
Executive Director, Governance, Performance and Innovation	Responsible for strategic direction and promotion of organisational accountability, legislative compliance and transparency of governance frameworks (clinical and corporate).
Executive Director, Finance, Infrastructure and Support Services (EDFISS)	Responsible for budget planning and forecasting, financial control and performance, statutory compliance and supporting effective business decision making within Central West Health.
Executive Director, First Nations and Strategic Engagement	Responsible for strategic leadership and operation of multidisciplinary programs to promote Aboriginal and Torres Strait Islander health and wellbeing.
General Manager, Primary Health Services	Responsible for operational management of Primary Health Care facilities with oversight of community health, mental health, maternity and child health, allied health, telehealth and specialist outpatients.
General Manager, Acute Health Services	Responsible for operational management of facilities including Longreach, Winton, Barcaldine, Alpha and Blackall with oversight of site-specific in-patients, surgical and emergency care, medical imaging, oral health, aeromedical and patient transport programs.
Chief Information Officer	Provides a strategic view of Digital Health, Information and Communications Technology (ICT), and is operationally and strategically responsible for the three western hospital and health services. Hosted by eHealth Queensland and funded 50%, the remaining 50% is proportionally on-charged to each of the western hospital and health services.

Remuneration policies

The ministerial remuneration entitlements are outlined in the Legislative Assembly of *Queensland's Members' Remuneration Handbook*. Central West Health does not bear any costs of remuneration of the Minister for Health, Mental Health and Ambulance Services. The majority of Ministerial entitlements are paid by the Legislative Assembly, with remaining entitlements being provided by Ministerial Services Branch within the Department of Premier and Cabinet. As all Ministers are reported as key management personnel of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Section 74 of the *Hospital and Health Board Act 2011* (the Act) provides the contract of employment for health executive staff must state the term of employment, the person's functions and any performance criteria as well as the person's classification level and remuneration package.

Central West Health
Notes to the Financial Statements
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E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

The remuneration policy for Central West Health Service Chief Executive is set by a direct engagement common law employment contract setting out the remuneration and other terms of employment including non-salary benefits such as motor vehicle and remote area housing.

Remuneration of other KMP are determined by their awards and industrial agreements determined by the Department of Health.

Remuneration packages for KMP comprise the following components:

Short-term employee expenses 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 a KMP position.
- non-monetary expenses – consisting of provision of remote area housing, motor vehicles and applicable fringe benefits tax benefits.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned. Post employment expenses include amounts expensed in respect of employer superannuation obligations. 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 officer of termination of employment.

There were no performance bonuses paid in the 2024 financial year (2023: nil).

1 July 2023 - 30 June 2024

Position	Short Term Employee Expenses		Long term employee expenses \$'000	Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000			
Health Service Chief Executive	288	39	7	38	372
Executive Director, Medical Services	526	-	13	68	607
Executive Director, Nursing and Midwifery Services (resigned 26/8/2023)	4	-	-	2	6
Acting Executive Director, Nursing and Midwifery Services (1/7/2023 - 30/6/2024)	224	24	6	27	281
Executive Director, Workforce	184	18	4	22	228
Executive Director, Finance, Infrastructure and Support Services (resigned 5/1/2024)	125	5	1	12	143
Executive Director, Finance, Infrastructure and Support Services (acting 22/1/2024 - 30/6/2024)	108	4	2	12	126
Executive Director, Governance, Performance and Innovation (acting 30/10/2023 - 19/11/2023; substantive from 4/12/2023)	114	9	2	13	138
Acting Executive Director, First Nations and Strategic Engagement (3/7/2023 - 30/6/2024)	205	-	5	23	233
General Manager Primary Health Services (appointed 28/8/2023)	188	14	4	22	228
Acting General Manager Primary Health Services (3/7/2023 - 27/8/2023)	34	2	1	4	41
General Manager Acute Health Services	219	3	5	26	253
Chief Information Officer	30	-	-	-	30

Central West Health
Notes to the Financial Statements
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E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

1 July 2022 - 30 June 2023

Position	Short Term Employee Expenses		Long term employee expenses \$'000	Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000			
Acting Health Service Chief Executive (1/7/2022 - 30/9/2022)	86	14	2	6	108
Health Service Chief Executive (acting 1/10/2022 - 19/1/2023; substantive from 20/1/2023)	192	15	5	19	231
Executive Director, Medical Services	483	-	11	39	533
Executive Director, Nursing and Midwifery Services returned from secondment 12/9/2022	151	13	3	14	181
Acting Executive Director, Nursing and Midwifery Services (1/7/2022 - 11/9/2022)	52	6	-	1	59
Executive Director, Workforce, Governance and Information Management	159	17	4	18	198
Executive Director, Finance, Infrastructure and Support Services (acting 1/7/2022 - 12/2/2023; substantive from 13/2/2023)	225	10	5	20	260
Executive Director, First Nations and Strategic Engagement (resigned 2/6/2023)	153	18	3	17	191
General Manager Primary Health Services (1/7/2022 - 30/9/2022)	57	5	1	5	68
Acting General Manager Primary Health Services (31/10/2022 - 2/4/2023)	94	9	2	7	112
Acting General Manager Primary Health Services (3/4/2023 - 31/5/2023)	25	3	1	2	31
General Manager Acute Health Services (acting 1/7/2022 - 28/8/2022; substantive from 29/8/2022)	194	-	4	19	217
Chief Information Officer	29	-	-	-	29

Board remuneration

Central West Health is independently and locally controlled by the Hospital and Health Board (the Board). Board appointment initial terms vary between two to four-years and may be subsequently re-appointed by the Governor in Council.

Remuneration arrangements for the Central West Health Board are approved by the Governor in Council and the chair, deputy chair and members are paid in annual fee calculated in accordance with the guidance statement issued by the Department of Premier and Cabinet, titled "*Remuneration procedures for part-time chairs and member of Queensland Government bodies*". Under the procedure, Hospital and Health Services are assessed as 'Governance' entities and grouped into different levels of a remuneration matrix based on a range of indicators including: revenue/budget, net and total assets, independence, risk and complexity.

Responsibility

The Board decides the objectives, strategies and policies to be followed by Central West Health and ensure it performs its functions in a proper, effective and efficient way. The Board appoints the Health Service Chief Executive and exercises significant responsibilities at a local level, including controlling the financial management of the Service and the management of the Service's land and buildings (Section 7 *Hospital and Health Boards Act 2011*).

Central West Health
Notes to the Financial Statements
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E3 KEY MANAGEMENT PERSONNEL (KMP) DISCLOSURES (continued)

Appointment authority

Appointments are under the provisions of the *Hospital and Health Boards Act 2011* by Governor in Council. Notice published in the Queensland Government Gazette.

Position and Name	Date of initial appointment
Board Chair, Jane Williams	Appointed 1/7/2012 - 31/3/2026
Deputy Chairperson, David Arnold	Appointed 1/7/2012 - 31/3/2026
Board member, William Ringrose	Appointed 1/7/2012 - 17/5/2021; re-appointed 10/6/2021 - 31/3/2026
Board member, Elizabeth Fraser	Appointed 18/5/2016 - 31/3/2028
Board member, Leisa Fraser	Appointed 18/5/2016 -31/3/2028
Board member, Dr Clare Walker*	Appointed 18/5/2016 - 17/5/2021; re-appointed 10/6/2021 - 31/3/2026
Board member, Jonathan Repine	Appointed 18/5/2018 ceased 31/3/2024
Board member, Kieran Chilcott	Appointed 18/5/2021 - 31/03/2028

*Board members who are employed by either Central West Health or the Department of Health are not paid board fees.

Remuneration paid or owing to board members during 2024 was as follows:

Board Member	Short Term Employee Benefits		Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000		
Jane Williams	71	6	11	88
David Arnold	38	-	6	44
William Ringrose	42	-	6	48
Elizabeth Fraser	39	-	5	44
Leisa Fraser	39	-	6	45
Jonathan Repine	29	-	5	34
Kieran Chilcott	41	-	6	47

Remuneration paid or owing to board members during 2023 was as follows:

Board Member	Short Term Employee Benefits		Post employment expenses \$'000	Total \$'000
	Monetary expenses \$'000	Non-monetary expenses \$'000		
Jane Williams	72	-	8	80
David Arnold	40	-	4	44
William Ringrose	40	-	4	44
Elizabeth Fraser	40	-	4	44
Leisa Fraser	40	-	4	44
Jonathan Repine	41	-	5	46
Kieran Chilcott	41	-	4	45

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

E4 RELATED PARTY TRANSACTIONS

Transactions with Queensland Government Controlled Entities

Central West Health is controlled by its ultimate parent entity, the State of Queensland. All State of Queensland controlled entities meet the definition of a related party in AASB 124 *Related party Disclosures*. The following table summarises significant transactions with Queensland Government controlled entities.

Category	2024 \$'000	2023 \$'000
<i>Entity - Department of Health</i>		
Revenue	106,797	99,139
Expenditure	62,718	60,470
Asset	4,185	1,864
Liability	5,822	5,615

Department of Health

Central West Health's primary source of funding is provided by the Department of Health, with payments made in accordance with a service agreement. The signed service agreements are published on the Queensland Government website and are publicly available. Revenue under the service arrangement was \$102.1 million for the year ended 30 June 2024 (2023: \$95.1 million). For further details on the purchase of health services by the Department refer to Note B1-2.

Central West Health, through service arrangements with the Department of Health, has engaged 385 (2023: 364) full time equivalent persons. In accordance with the Hospital and Health Boards Act 2011, the employees of the Department of Health are referred to as health service employees. In 2024, \$52.4 million (2023: \$49.7 million) was paid to the department for health service employees, with \$0.1 million capitalised to building projects. The terms of this arrangement are fully explained in Note B2-2.

The Department of Health centrally manages, on behalf of Hospital and Health Services, a range of services including pathology testing, pharmaceutical drugs, clinical supplies, telecommunications and technology services. These services are provided on a cost recovery basis. In 2024, these services totalled \$9.3 million (2023: \$9 million). In addition, Central West Health receives corporate services support from the Department at no cost. Corporate services received include payroll services, financial transactions services (including accounts payable and banking services), administrative services and information technology services. In 2024, the fair value of these services was \$1 million (2023: \$1.3 million).

Any associated receivables or payables owing to the Department of Health at 30 June 2024 are separately disclosed in Notes C2, C4, C6 and Note C8. No impairment has been applied to these balances.

The Department of Health also provides funding from the State as equity injections to purchase property, plant and equipment. All construction of major health infrastructure is managed and funded by the Department of Health. Upon practical completion of a project, assets are transferred from the Department to Central West Health. Where departmental funded capital projects are managed by Central West Health, revenue is received from the Department of Health at the value of costs incurred. This revenue is recognised as sales of goods and services. In 2024, \$3.6 million (2023: \$2.7 million) in revenue was recognised for these services. Refer to Note B1-1 for more detail. Throughout the year, funding received to cover the cost of depreciation is offset by a withdrawal of equity by the State for the same amount. For further details on equity transactions with the Department refer to the Statement of Changes in Equity.

Public Works, QBuild, QFleet

Central West Health engages the services of government commercial business units to provide rental accommodation (office and residential), vehicle fleet management, and building construction and repairs. These units formed part of the Department of Energy and Public Works until 31 December 2023. As a result of a Machinery of Government change (18 December 2023), QBuild and Public Works transitioned to the newly formed Department of Housing, Local Government, Planning and Public Works, while QFleet transitioned to the Department of Energy and Climate from 1 January 2024.

	Expenditure		Liabilities	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Public Works	1,095	882	56	12
QBuild	6,694	3,650	1,051	318
QFleet	615	572	38	32

There are no other material transactions with other Queensland Government controlled entities.

Transactions with People/Entities Related to KMP

All transactions in the year ended 30 June 2024 between Central West Health key management personnel, including their related parties were on normal commercial terms and conditions and were immaterial in nature.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

E5 EVENTS AFTER THE BALANCE DATE

No other matter or circumstance has arisen since 30 June 2024 that has significantly affected, or may significantly affect Central West Health's operations, the results of those operations, or Central West Health's state of affairs in future financial years.

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION F
NOTES ON OUR PERFORMANCE TO BUDGET

This section discloses Central West Health's original published budgeted figures for 2024 compared to actual results, with explanations of major variances, in respect of Central West Health's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows. Note original published budget from the Service Delivery Statement (SDS) has been reclassified to improve transparency and analysis by remapping particular budgeted transactions on the same basis as reported in actual financial statements.

A budget to actual comparison, and explanations of major variances, has not been included for the Statement of Changes in Equity or "movements in asset revaluation surplus", as major variances relating to that statement have been addressed in explanations of major variances for other statements.

Materiality for notes commentary is based on the calculation of the line item's actual value percentage of the group total. Where a line item contributes 5% or greater to the associated sub-total, it is deemed to be material to the Statement. A note is provided where the variance percentage is 5% or greater for Employee expenses, Health service employee expenses, Supplies and services, and Property, plant and equipment and 10% or greater for others.

F1 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME

	Variance Notes	Actual 2024 \$'000	Budget 2024 \$'000	Variance \$'000
Income				
User charges and fees	A1	9,865	5,401	4,464
Funding public health services	A2	102,132	94,261	7,871
Grants and other contributions		4,605	4,293	312
Other revenue		700	352	348
Total Income		117,302	104,307	12,995
Expenses				
Employee expenses	A3	11,832	10,844	988
Health service employee expenses		53,119	53,905	(786)
Supplies and services	A4	37,115	28,604	8,511
Depreciation and amortisation		9,163	8,715	448
Other expenses		2,114	2,239	(125)
Total Expenses		113,343	104,307	9,036
Operating surplus/(deficit)		3,959	-	3,959
Other comprehensive income				
Items not reclassified to operating result				
Increase in asset revaluation surplus		8,274	2,673	5,601
Other comprehensive income for the year		8,274	2,673	5,601
Total comprehensive income		12,233	2,673	9,560

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

F2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

	Variance	Actual	Budget	Variance
	Notes	2024 \$'000	2024 \$'000	2024 \$'000
Current assets				
Cash and cash equivalents	A5	3,081	(2,080)	5,161
Receivables		1,317	1,438	(121)
Inventories		547	738	(191)
Other assets	A6	4,566	736	3,830
Total current assets		9,511	832	8,679
Non-current assets				
Property, plant and equipment		125,561	123,772	1,789
Intangible assets		178	157	21
Right-of-use assets		1,089	768	321
Total non-current assets		126,828	124,697	2,131
Total assets		136,339	125,529	10,810
Current liabilities				
Payables	A7	9,358	5,706	3,652
Accrued employee expenses		456	236	220
Other liabilities	A8	1,241	-	1,241
Lease liability		480	595	(115)
Total current liabilities		11,535	6,537	4,998
Non-current liabilities				
Lease liability		608	156	452
Total non-current liabilities		608	156	452
Total liabilities		12,143	6,693	5,450
Net assets		124,196	118,836	5,360
Equity				
Contributed equity		72,606	81,559	(8,953)
Accumulated surplus/(deficit)		3,291	(2,382)	5,673
Asset revaluation surplus		48,299	39,659	8,640
Equity		124,196	118,836	5,360

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

F3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF CASH FLOWS

	Variance	Actual	Budget	Variance
	Notes	2024 \$'000	2024 \$'000	2024 \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
User charges and fees	A1	9,025	5,390	3,635
Funding public health services	A2	91,082	85,546	5,536
Grants and other contributions		3,520	3,032	488
GST input tax credits from ATO		3,456	1,849	1,607
GST collected from customers		132	-	132
Other receipts		655	345	310
<i>Outflows:</i>				
Employee expenses	A3	(11,977)	(10,773)	(1,204)
Health service employee expenses		(53,614)	(53,489)	(125)
Supplies and services	A4	(34,797)	(28,694)	(6,103)
GST paid to suppliers		(3,657)	(1,851)	(1,806)
GST remitted to ATO		(143)	-	(143)
Other		(314)	(900)	586
Net cash from/(used by) operating activities		3,368	455	2,913
Cash flows from investing activities				
<i>Inflows:</i>				
Sales of property, plant and equipment		33	(1)	(34)
<i>Outflows:</i>				
Payments for property, plant and equipment	A9	(5,367)	-	(5,367)
Payments for intangibles		(502)	(502)	-
Net cash from/(used by) investing activities		(5,836)	(503)	(5,333)
Cash flows from financing activities				
<i>Inflows:</i>				
Equity Injections	A10	4,230	631	3,599
<i>Outflows:</i>				
Lease payments		(567)	(632)	65
Net cash from/(used by) financing activities		3,663	(1)	3,664
Net increase/(decrease) in cash and cash equivalents		1,195	(49)	1,244
Cash and cash equivalents at the beginning of the financial year		1,886	(2,031)	3,917
Cash and cash equivalents at the end of the financial year		3,081	(2,080)	5,161

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

BUDGET VS ACTUAL COMPARISON

For the purposes of these comparatives the "Original Budget" refers to the budget entered in May 2023 as part of the Service Delivery Statements (SDS) process which reflected the budget at that point in time. Since then there have been numerous adjustments to funding including, but not limited to enterprise bargaining agreements and new funding for programs and initiatives per the Service Agreement.	
In analysing these financial statements it should be noted that while the Statement of Comprehensive Income and the Statement of Financial Position are prepared based on accrual concepts, the Statement of Cash Flows discloses cash inflows and outflows of Central West Health. This will cause some differences in amounts recorded under each line on the different statements	
Explanation of major variances	
<i>Statement of Comprehensive Income</i>	
A1	<p>User charges exceeded budget by \$4.464 million, primarily reflecting revenue for managing capital projects of behalf of the department \$3.595 million. All construction of major health infrastructure is managed and funded by the department. Where costs are borne by the Hospital and Health Service on departmental funded projects, the department reimburses CWHHS for those costs. These costs and associated revenue reimbursements are not captured at the time of budget.</p> <p>Other drivers included higher private patient hospital fees, increased medical activity at granted private practices, higher claims reimbursed under the Pharmaceutical Benefits Scheme, and identification of new revenue streams, primarily for Workcover patients.</p> <p>Cash inflows for user charges and fees exceeded the budget \$3.635 million, largely consistent with the reasons set out above after adjustment for timing differences in cash receipt of reimbursements from the department, health funds and granted private practice receipts.</p>
A2	<p>The increase relates to additional funding provided through amendments to the Service Agreement between Central West Health and the Department of Health. Additional funding approved included:</p> <ul style="list-style-type: none">- \$4.945 million to support incentive payments to clinical staff under newly introduced workforce attraction and retention schemes as well as growth in Enterprise Bargaining (EB) Agreements, superannuation and staff training;- \$1.124 million for activity above targets established in the service agreement;- \$0.494 million of new initiatives approved to expand service delivery post the budget;- \$0.860 million to support growth in medical services and rising non labour costs; and- \$0.448 million for depreciation funding. Revisions to replacement strategies, the timing of purchases of new assets and revaluation amendments to useful lives impacted on depreciation expense during the year. <p>Cash inflows for public health services funding increased by \$5.536 million with key contributors largely consistent with the reasons set out above adjusted for movements in accrued Service Agreement adjustments and the non cash nature of depreciation funding.</p>
A3	<p>Payments to senior medical officers exceeded budget by \$0.988 million, caused by the commencement of new services (cardiology specialist and regional remote birthing), the introduction by government of the <i>Workforce Attraction Incentive Scheme</i> (effective 1 November 2023) and increases in the number of doctors eligible for allowances for oncall, attraction and retention, and inaccessibility during 2024.</p> <p>Cash outflows for employee expenses increased by \$1.204 million, largely consistent with the reasons outlined above, plus one off cash payments in 2024 for backpay of EB and cost of living allowance accrued but not paid due to the late ratification of MOCA6 at 30 June 2023.</p>
A4	<p>Supplies and services expenditure increased \$8.511 million, attributable to a number of factors not forecast at the time of the budget:</p> <ul style="list-style-type: none">- demolition of the old Alpha and Aramac hospital sites and other building rectification costs incurred on behalf of the Department of Health (\$3.305 million additional expenditure incurred). These costs were reimbursed by the department, for further information refer A1;- costs associated with the provision of services for new initiatives such as '<i>Remote Care Network</i>' approved post budget;- subsidies for patient travel costs exceeded budget forecasts. Growth in the number of patients seeking support in 2024 rose between 11-17%, based on the nature of support. At the same time the average claim rose 14% for flights and 36% for accommodation; and

Central West Health
Notes to the Financial Statements
for the year ended 30 June 2024

Statement of Comprehensive Income - continued

- higher clinical supplies and services associated with increased patient activity, continuing rises in electricity tariffs with rates increasing 26% at hospital facilities, as well as inflationary driven cost increases across supplies in general.	
Cash outflows for supplies and services increased by \$6.103 million, with key contributors largely consistent with the reasons set out above, adjusted for a difference in movements between forecasts and actuals for trade payables and to a lesser extent, inventories and prepayments.	
<i>Statement of Financial Position</i>	
A5	Cash and cash equivalents increased \$5.161 million from a forecast cash deficit of \$2.080 million at the time of the budget, reflecting an improved opening position of \$3.917 million on 1 July 2023, because of the difference between estimated and actual cash flows for the previous financial year. Improvements in cash flows as outlined in the explanations of major variances for the statement of cashflows further increased cash balances at 30 June.
A6	Other assets increased \$3.830 million reflecting Central West Health's entitlement to additional funding of \$3.257 million for incentive payments and supplementation under an agreed end of year technical adjustment to the 2024 Service Agreement. Contract revenue for managing capital projects on behalf of the department and the associated costs in June have also risen. These adjustments were not included at the time of the budget.
A7	Payables increased \$3.652 million, reflecting the return to standard payment terms for invoices. During the COVID pandemic, the government announced measures to assist small business in managing cashflow, requiring Central West Health to pay accounts within 7 days. The original budget did not capture this change in payment terms. Accrued payables also increased as delays in invoicing and higher purchasing of supplies were captured.
A8	<p>Delays in go-live dates, combined with procurement and recruitment difficulties in the central west region, hindered performance in meeting conditions attached to a number of specific funding initiatives. Funds provided for these purposes are now repayable and form part of an agreed end of year technical adjustment of \$1.043 million to the 2024 Service Agreement.</p> <p>Ongoing recruitment difficulties have also reduced services provided under the Commonwealth Home and Community Care program, with unearned income recognised at 30 June. These restraints were not forecast in the budget.</p>

Statement of Cash Flows

A9	Cash payments for property, plant and equipment increased \$5.367 million. All payments for property, plant and equipment were presented in the budget as part of the department's capital delivery plan, with assets transferred to Central West Health. Cash payments were made during the year, on behalf of the department, and reimbursed. Purchases included replacement of medical equipment \$1.524 million, \$3.815 million on infrastructure (hospital refurbishments, staff accommodation, and security upgrades across public health centres) and \$.028 million on other equipment.
A10	Cash flows from equity injections increased \$3.599 million, a result of higher funding approvals by the department during the year to meet the repayment of leases, infrastructure projects, and purchases of equipment. This was not included at the time of budget estimates. Cash funding for purchases of property plant and equipment (PPE) are made by the department one month in arrears. This timing difference represents the variation between purchases of PPE and equity injections at 30 June 2024.

Central West Health
Management Certificate
for the year ended 30 June 2024

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

- the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Central West Hospital and Health Service for the financial year ended 30 June 2024 and of the financial position of Central West Health at the end of that year.

We acknowledge responsibility under sections 7 and 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 through-out the reporting period.

Jane Williams

Jane Williams
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Date: 2024.08.23 10:34:46 +10'00'

Board Chair

Central West Health
/ /

Anthony West

Digitally signed by Anthony West, Health Service Chief Executive, Central West HHS
Date: 2024.08.23 11:50:02 +10'00'

Chief Executive Officer

Central West Health
/ /

Roshan Gunewardene

Digitally signed by Roshan Gunewardene A/ Executive Director Finance, Infrastructure and Support Services, Central West HHS
Date: 2024.08.23 12:22:15 +10'00'

A/Executive Director
Finance, Infrastructure and Support
Services, Central West Health

/ /



INDEPENDENT AUDITOR’S REPORT

To the Board of Central West Hospital and Health Service

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Central West Hospital and Health Service.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2024, 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.

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.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Valuation of specialised buildings \$114 million

Refer to note C5 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Buildings were material to Central West Hospital and Health Service at balance date and were measured at fair value using the current replacement cost method.</p> <p>Central West Hospital and Health Service performed a comprehensive revaluation of 10 building assets located in Longreach this year as part of the rolling revaluation program. All other buildings were assessed using relevant indices.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation. <p>Central West Hospital and Health Service derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> identifying the components of buildings with separately identifiable replacement costs developing a unit rate for each of these components, including: <ul style="list-style-type: none"> estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. \$/square metre) identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so estimating the adjustment to the unit rate required to reflect this difference. <p>The measurement of accumulated depreciation involved significant judgements for determining condition and forecasting the remaining useful lives of building components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense.</p> <p>Using indexation required:</p> <ul style="list-style-type: none"> significant judgement in determining changes in cost and design factors for each asset type since the previous revaluation reviewing previous assumptions and judgements used in the last comprehensive valuation to ensure ongoing validity of assumptions and judgements used. 	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> assessing the adequacy of management's review of the valuation process and result reviewing the scope and instructions provided to the valuer assessing the appropriateness of the valuation methodology and the underlying assumptions with reference to common industry practices assessing the appropriateness of the components of buildings used for measuring gross replacement cost with reference to common industry practices for unit rates, on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the: <ul style="list-style-type: none"> modern substitute (including locality factors and oncosts) adjustment for excess quality or obsolescence. evaluating the relevance and appropriateness of the indices used for changes in cost inputs by comparing to other relevant external indices evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> reviewing management's annual assessment of useful lives at an aggregated level, reviewing asset management plans for consistency between renewal budgets and the gross replacement cost of assets testing that no building asset still in use has reached or exceeded its useful life enquiring of management about their plans for assets that are nearing the end of their useful life reviewing assets with an inconsistent relationship between condition and remaining useful life where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expenses were supported by appropriate evidence.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial report

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:
https://www.auasb.gov.au/auditors_responsibilities/ar6.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- I received all the information and explanations I required.
- I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

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



D J Toma
as delegate of the Auditor-General

27 August 2024

Queensland Audit Office
Brisbane

Glossary

Hospital and Health Service

A Hospital and Health Service is a separate legal entity established by the Queensland Government to deliver public hospital health services and replaced the former health service districts.

Queensland Government’s objectives for the community

The government’s objectives for the community are built around Good Jobs, Better Services and Great Lifestyle.

Western Queensland Primary Health Network

The Western Queensland Primary Health Network (WQPHN) was formed as an independent not-for-profit company by the three Western Queensland Hospital and Health Services – Central West, South West and North West. The WQPHN fosters partnerships with all founders and service providers with an aim to improve primary healthcare delivery.

Multi-Purpose health services

The Multi-Purpose health services program combines funding for aged care services from the Australian Government with state and territory health services. This joint initiative means small regional and remote communities can offer flexible aged care services that meet the needs of their community.

Royal Flying Doctor Service

The Royal Flying Doctor Service of Australia is a not-for-profit organisation delivering extensive primary healthcare and 24-hour emergency service to those who live, work and travel throughout Australia.

Care in the right setting program

The Care in the right setting program is a State Government initiative to support community-based palliative care services with a focus on rural and remote regional areas of Queensland.

Australian Council of Healthcare Standards

The ACHS is an authorised accreditation agency with the Australian Commission on Safety and Quality in Health Care. The ACHS is authorised to accredit healthcare organisations to the NSQHS Standards.

National Safety and Quality Health Service Standards

The NSQHS Standards provide a nationally consistent statement of the level of care consumers can expect from health service organisations. The NSQHS Standards were developed by the Australian Government, states and territories, private sector partners, clinical experts, patients and carers with a primary aim to protect the public from harm and improve the quality of health service provision.

My health, Queensland’s future: Advancing health 2026

Queensland already has a health system that performs well and provides high-quality services. However, like health systems everywhere, it is facing significant challenges. These include an ageing population, increases in the incidence of chronic diseases and the need for smarter healthcare delivery. Advancing Health 2026 has been produced to outline aspirations for how the entire Queensland Health system can support Queenslanders to maintain and improve health and wellbeing into the future.

Telehealth

Queensland’s telehealth system enables patients to receive quality care closer to home via telecommunication technology, improving access to specialist healthcare for people in regional communities and reducing the need to travel for specialist advice.

North and West Remote Health

North and West Remote Health is a not-for-profit provider of community and outreach based allied health, aged care, wellbeing, and disability services across regional, rural and remote Australia

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	2
Accessibility	Table of contents Glossary	ARRs – section 9.1	3 78
	Public availability	ARRs – section 9.2	Inside front cover
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	Inside front cover
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	Inside font cover
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	Inside front cover
General information	Introductory Information	ARRs – section 10	5-8
Non-financial performance	Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	4
	Agency objectives and performance indicators	ARRs – section 11.2	33 - 35
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FAA Financial Accountability Act 2009
FPMS Financial and Performance Management Standard 2019
ARRs Annual report requirements for Queensland Government agencies

