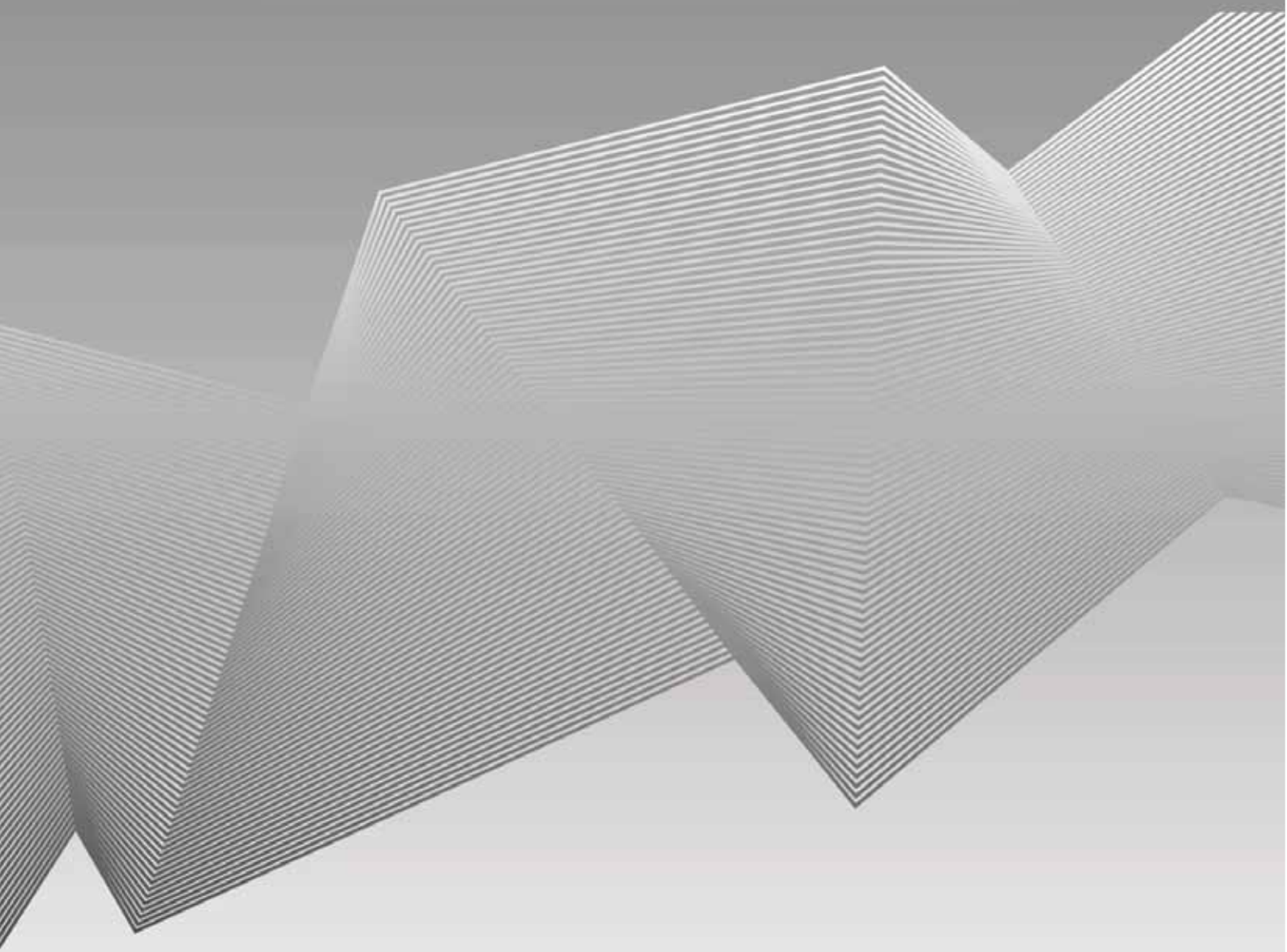
Wide Bay Hospital and Health Service

ANNUAL REPORT 2020–2021



Queensland Government

Information about consultancies, overseas travel, and the Queensland language services policy is available at the Queensland Government Open Data website (qld.gov.au/data). The Wide Bay Hospital and Health Service has no expenditure on overseas travel to report for the 2020-2021 year.

An electronic copy of this report is available at www.health.qld.gov.au/widebay/publication-schemes Hard copies of the annual report can also be obtained by phoning the office of Wide Bay Hospital and Health Service Chief Executive on (07) 4150 2020. Alternatively, you can request a copy by emailing WBHHS-HSCE@health.qld.gov.au.

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) 4150 2124 or (07) 4122 8607 and we will arrange an interpreter to effectively communicate the report to you.

If you have an enquiry regarding this annual report, please contact Wide Bay Hospital and Health Service on (07) 4150 2020

Acknowledgment of Traditional Owners

Wide Bay Hospital and Health Service respectfully acknowledges the traditional owners and custodians, both past and present, of the area we service. We also declare our commitment to reducing inequalities in health outcomes for Aboriginal and Torres Strait Islander people in line with the Australian Government's Closing the Gap initiative.

Recognition of Australian South Sea Islanders

Wide Bay Hospital and Health Service formally recognises the Australian South Sea Islanders as a distinct cultural group within our geographical boundaries. Wide Bay 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.

Letter of compliance

1 November 2021

The Honourable Yvette D'Ath MP
Minister for Health and Ambulance Services
GPO Box 48
Brisbane QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2020-2021 and financial statements for Wide Bay 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 can be found on page A-6 of this annual report.

Yours sincerely

Peta Jamieson
Chair
Wide Bay Hospital and Health Board

Contents

Statement on Queensland Government objectives for the community

Wide Bay Hospital and Health Service's strategic plan 2018-2022, *Care Comes First… Through Patients' Eyes*, considers and supports the Queensland Government's objectives for the community, *Unite & Recover – Queensland's Economic Recovery Plan*, with a particular contribution towards the objectives of safeguarding our health and backing our frontline services. It also supports the directions outlined in *My health, Queensland's future: Advancing health 2026* for its healthcare priorities to provide patient-centred care. More information about our strategic directions can be found on page 5, and there is detailed information on page 27 about how our performance indicators from 2020-2021 have supported our strategic objectives.

From the Chair and Chief Executive

2020-2021 has proven to be another positive period for Wide Bay Hospital and Health Service (WBHHS), during which we have continued to innovate, build capacity and plan for future infrastructure. These achievements are made more notable by our continuous efforts to maintain a state of COVID-19 readiness, which has required a significant planning, monitoring and recovery effort.

The constant, yet rapidly-evolving effects of the pandemic required WBHHS to operate with a proactive approach to activities, ensuring contingencies and alternate service plans could be activated as necessary, and that resources were able to be utilised appropriately.

The careful monitoring of hospital bed capacity remained a priority during the 2020-2021 year, as did appropriate emergency department streaming of patients. These crucial activities were addressed while simultaneously devoting efforts to supporting the continued response to COVID-19, as well as our business-as-usual activities. WBHHS acknowledges COVID-19 will continue to play a critical part in service provision and planning into the future, and commends its staff for their continued unwavering resilience, commitment and responsiveness.

We continue to deliver goals in line with our 2018-2022 strategic plan, *Care Comes First… Through Patients' Eyes*. The plan captures our commitment to provide the best healthcare possible for the people of Wide Bay in line with the core strategic directions that underpin our approaches to service provision, our focus on innovation and infrastructure, and the development and retention of quality staff.

As we approach the conclusion of the 2018-2022 strategic plan, work has progressed on the consultation, drafting and co-design of the WBHHS's new strategic plan, which will be effective for the 2022-2026 period. The Wide Bay Hospital and Health Board and WBHHS Executive held a preliminary workshop in May 2021 to lay the foundations for our future plan. The next important step, which is well under way, is seeking essential insights and expertise from our staff, communities and consumers.

Innovation and agility are key components to both our current and future strategic plans and have been demonstrated multiple times over the 2020-2021 year. Across the end of 2020 we consulted staff during the Transform and Optimise Showcases, a joint initiative with Queensland Treasury Corporation (QTC) to enhance services sustainability. The feedback provided by staff was important to ensuring WBHHS can continue to meet the growing and changing healthcare needs of our community. WBHHS also partnered with GenesisCare in Bundaberg to provide cutting-edge radiation therapy treatments to patients. The Elektra Versa HD machine, which has been used on Wide Bay patients since early 2021, allows for the targeting of tumours in fewer high-dose treatments than traditional therapy while preserving healthy tissue. Telehealth expanded, as needed, during the pandemic and was available to rural allied health outpatients to responsively provide safe care closer to home. Transformation of our service delivery models also allowed mobile and outreach COVID-19 vaccination and testing clinics to provide services to the rural and remote residents of Wide Bay and Discovery Coast.

It has been a big year for current and future infrastructure projects. In July 2020, the Premier announced the preferred site for a new hospital in Bundaberg. Subsequently, this allowed significant progress to be made to the detailed business case, which is due to be submitted to State Government in 2021.

While the proposed new hospital in Bundaberg is a significant infrastructure project, it is not the lone improvement to our services and facilities undertaken by WBHHS during 2020-2021. Switchboard and cooling improvements were made to Bundaberg, Hervey Bay and Maryborough facilities, the Eidsvold Multipurpose Health Service Emergency Department refurbishment was completed, and resource upgrades and renewal were completed across the health service.

There is also a great deal to look forward to. We continue to progress the construction phase of the $39.61 million Fraser Coast Mental Health project, which will provide a new 22-bed acute mental health inpatient unit at Hervey Bay Hospital. In conjunction with this, refurbishment to the existing inpatient unit at Maryborough Hospital is planned and will provide a 10-bed specialist sub-acute unit, focusing on older people's mental health care.

It has been a turbulent, but productive year, providing challenges across all levels of our workforce. We have been incredibly proud to see the embodiment of our organisational values through our staff, ensuring we continue to provide care through patients' eyes.

To all of you we say thank you — as our communities have needed us more than ever, you have all risen to the challenge with integrity and compassion as you continued to provide quality, patient-centred care to our Wide Bay communities. You are our everyday health heroes.

Peta Jamieson
Chair
Wide Bay Hospital and Health Board

Debbie Carroll
Chief Executive
Wide Bay Hospital and Health Service

About us

Established on 1 July 2012, WBHHS is an independent statutory body governed by the Wide Bay Hospital and Health Board (the Board), which reports to the Minister for Health and Ambulance Services.

WBHHS's responsibilities are set out in legislation through the *Hospital and Health Boards Act 2011*, *Hospital and Health Boards Regulations 2012*, *Financial Accountability Act 2009* and subordinate legislation.

WBHHS delivers quality, patient- and family-focused health services that reflect the needs of the Wide Bay community, which includes the geographical areas of the Bundaberg, Fraser Coast and North Burnett local government areas, and part of the Gladstone local government area.

WBHHS delivers public hospital and health services under a service agreement with the Department of Health. This agreement identifies the minimum services to be provided, performance indicators and key targets.

Strategic direction

WBHHS's Strategic Plan 2018-22, *Care Comes First … Through Patients' Eyes*, supports the directions outlined in *My health, Queensland's future: Advancing health 2026* for its healthcare priorities to provide patient-centred care.

We do this by delivering quality health care for the Wide Bay region in a way that responds to community needs; provides the right service, at the right time, in the right place; and supports people in the region to live the healthiest lives possible.

Vision, Purpose, Values

Our vision is *Care Comes First… Through Patients' Eyes*.

Our purpose is to support people to improve their lives by delivering patient-centred, high-quality health care for Wide Bay.

Throughout 2019-2020 WBHHS developed its own specific set of organisational values and behaviours, which were launched in July 2020. These values form the acronym C.A.R.E. through patients' eyes, and include:

- **C**ollaboration
- **A**ccountability
- **R**espect
- **E**xcellence
- Through patients' eyes.

Collaboration

This value is underpinned by collaborative teamwork, ensuring our health service operates as 'one service,' with a team mindset. *Collaboration* encourages WBHHS staff to be kind and supportive of one another, to contribute to a safe learning environment that increases capability, and to feel empowered to make recommendations, however small, to improve.

Accountability

Acting with integrity is the foundation of this value, encouraging WBHHS staff individually and as a larger collective to hold themselves accountable to higher standards, to take personal responsibility, and to strive to exceed expectations. Further, *Accountability* supports staff to recognise risks and to speak out to ensure safety for all.

Respect

This value is, at its core, built upon WBHHS's commitment to recognise and value diversity. *Respect* provides the foundation for staff to treat others as they would wish to be treated, to actively listen to other's opinions, and to speak with consideration of others in mind.

Excellence

From appearance to communication, *Excellence* underpins our goal to be proud of all that we do. It assists all WBHHS staff to consistently uphold higher levels of professionalism, demonstrate dedication, to make a positive difference to our patients, communities and organisation, and to strive to be the best in all that they do.

Through patients' eyes

Ensuring that all that we do is focused on the patient is the foundation of this value. It supports staff to treat everyone equitably, and with empathy, compassion and dignity.

Priorities

The Board sets our strategic priorities through the WBHHS Strategic Plan, which outlines how we will meet the needs of our communities over the duration of the plan.

In this context, five strategic directions have been developed and committed:

Enhance holistic health care

We will put patients, carers and consumers at the centre of all we do by implementing the following values, initiatives and goals:

- Through patients' eyes
- Clear communication
- Health promotion
- Early intervention
- Delivering care across the lifespan
- Delivering on our commitment to Closing the Gap
- Delivering for our rural communities
- Delivering for people experiencing mental health difficulties.

Deliver more care locally

We will provide high-quality, innovative services and develop our health technology, by implementing the following values, initiatives and goals:

- Connecting services
- Improving access to our services
- Explore community-based digital technologies
- Expand Telehealth.

Plan today for future infrastructure

We will develop our health infrastructure to meet our region's needs by implementing the following values, initiatives and goals:

- Infrastructure plan
- New facilities
- Upgrade and develop existing facilities.

Develop and support our staff

We will invest in and nurture our staff by implementing the following values, initiatives and goals:

- Recognising our strength is in our team
- Recruiting quality staff
- Delivering the best health care
- Going the extra mile
- Do no harm
- Staff as role models.

Excellence through innovation

We will improve our services through strategic partnerships and active innovation by implementing the following values, initiatives and goals:

- Building partnerships
- A research and training campus
- Digital innovation
- Digital infrastructure
- A culture of research and innovation.

Aboriginal and Torres Strait Islander Health

WBHHS's Aboriginal and Torres Strait Islander Health team aims to promote the provision of patient-centred, high-quality and culturally-appropriate health care, by all of our healthcare practitioners, across the lifespan.

WBHHS's Aboriginal and Torres Strait Islander Health staff provide patient support in specialty health areas such as maternity and infant health, mental health, drugs and alcohol, chronic disease, and sexual health.

Our Aboriginal and Torres Strait Islander Health workers provide an important advocacy and liaison service, enabling them to act as a cultural link between health professionals, Aboriginal and Torres Strait Islander patients, and patients' carers and families. They also play a crucial role in following up with patients in the community and helping to reduce potentially preventable hospitalisations and re-admissions.

In 2020-2021, the WBHHS Aboriginal and Torres Strait Islander Workforce Plan, including retention and succession strategies, was completed and endorsed.

Closing the Gap

WBHHS's commitment to Closing the Gap has been identified as a key action under our Strategic Plan 2018-2022, *Care Comes First… Through Patients' Eyes*.

Specific Closing the Gap initiatives aim to reduce gaps in life expectancy between Aboriginal and Torres Strait Islander people and non-Indigenous Australians, by improving access to culturally secure health services and programs.

WBHHS is in the process of implementing its *Aboriginal and Torres Strait Islander Closing the Gap Health Plan*, which is guided by three strategic directions under Queensland Health's Statement of Action:

- Improve and promote opportunities to embed Aboriginal and Torres Strait Islander representation in WBHHS's leadership, governance and workforce.
- Improve local engagement and partnerships between WBHHS and Aboriginal and Torres Strait Islander people, communities and organisations.
- Improve transparency, reporting and accountability in our efforts to Close the Gap in health outcomes for Aboriginal and Torres Strait Islander Queenslanders.

To enable local Elders and community members to help guide the implementation of its Closing the Gap Health Plan, in late 2019 WBHHS established an Aboriginal and Torres Strait Islander Health Advisory Council. The Council continues to provide input into WBHHS health planning and service delivery, outlines local information and context, and helps to identify local needs and priorities.

As COVID-19 has continued to unfold, WBHHS and Health Advisory Council members have met regularly to ensure culturally-appropriate measures and responses are in place for the Aboriginal and Torres Strait Islander community.

After hosting online celebrations during the 2019-2020 year, WBHHS was pleased to recognise both National Reconciliation Week (May 17 - June 3) and NAIDOC Week (July 4 - 11) with onsite celebrations. Staff and community members celebrated our Aboriginal and Torres Strait Islander achievements and milestones across the 2020-2021 year. All WBHHS facilities hosted events which featured a customary Welcome to Country, speeches, flag raising, traditional Aboriginal dancing and a barbecue lunch.

Emergency Department (ED) staff across WBHHS also formed a multidisciplinary working group to promote values-based care through the Transforming EDs towards Cultural Safety (TECS) project, scaffolded by Clinical Excellence Queensland. The working group aims to improve health outcomes for Aboriginal and Torres Strait Islander people by:

- demonstrating respect based on increased understanding
- building relationships
- understanding reciprocity and creating opportunities.

WBHHS also expanded its Annual Excellence Awards to align with our newly implemented organisational values, along with the introduction of a 'Cultural Connections Award' in the award categories. Staff were able to nominate individuals or teams who had contributed to Closing the Gap activities during the year in the Cultural Connections category.

Our community-based and hospital-based services

WBHHS is responsible for the delivery of public hospital and health services including medical, surgical, emergency, acute inpatient, outpatient, mental health, oral health and a range of specialist, community and outreach services.

We serve a population of more than 221,600 people across a geographical area of approximately 37,000 square kilometres (see map below).

WBHHS is responsible for the direct management of the facilities and community health services based within our geographical boundaries, including:

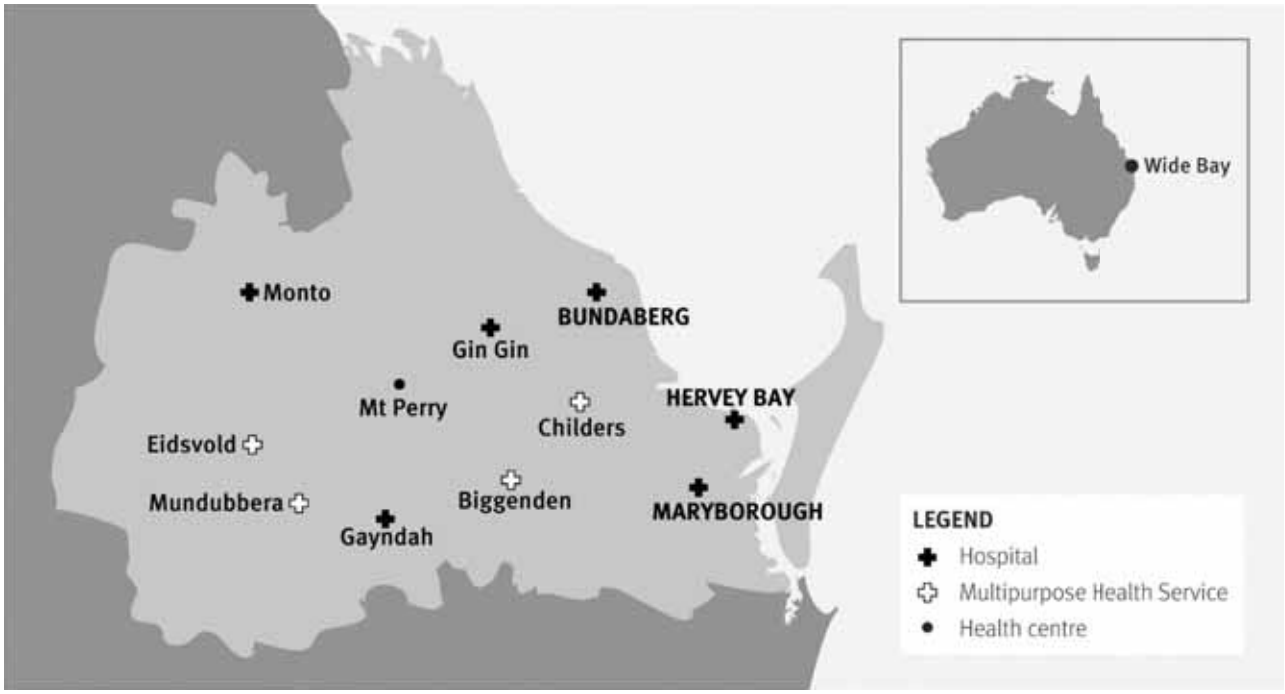
- Bundaberg Hospital
- Hervey Bay Hospital
- Maryborough Hospital
- Biggenden Multipurpose Health Service (MPHS)
- Childers MPHS
- Eidsvold MPHS
- Gayndah Hospital
- Gin Gin Hospital
- Monto Hospital
- Mundubbera MPHS
- Mt Perry Health Centre.

In addition, WBHHS provides a range of outreach health services to the Discovery Coast community from the Agnes Water Discovery Coast Community Health Service.

We also partner with various external organisations to supplement and support specialist services to the Wide Bay community. This helps our patients to be seen cost-effectively and within clinically-recommended timeframes, which improve their health outcomes.

WBHHS, in conjunction with the local councils in its service region, provides free on-site and on-street parking at all its facilities.

Wide Bay Hospital and Health Service Area



Specialty services

Aboriginal and Torres Strait Islander health services	Gastroenterology	Oral health and oral surgery, including school-based program
Acute pain management	General medicine	Orthopaedics
Alcohol and other drug services	General surgery	Palliative care
Allied health	Gerontology	Paediatrics
Anaesthetics	Gynaecology	Pathology
BreastScreen	Hospital in the Home	Pharmacy
Cancer care	Integrated Care	Public health
Cardiology	Intensive and high-dependency care	Radiation therapy
Child Development	Internal medicine	Rehabilitation
Child Health	Medical imaging including computer tomography (CT)	Renal services, including dialysis
Colorectal surgery	Medical oncology	School health
Community Health	Mental health services	Sexual health
Coronary care	Obstetrics	Specialist Outpatients
Early Parenting Intervention	Offender health	Transition Care Program
Emergency medicine	Ophthalmology	Urology
ENT surgery (paediatric)		Women's health

Targets and challenges

WBHHS continues to deliver performance improvements while providing sustainable patient-centred, high-quality and safe healthcare services.

We operate in a complex and challenging environment, balancing efficient service delivery with optimal health outcomes to ensure that healthcare expenditure achieves value for our communities.

Ongoing challenges in the delivery of healthcare services to our communities include:

- Service demand and capacity — the Wide Bay region has an ageing and low socio-economic population with high levels of acute and chronic disease, which place increasing demand on public healthcare services.
- Workforce — recruiting and retaining highly qualified staff in rural and regional areas is an ongoing challenge that WBHHS continues to manage.
- Financial pressures — while the health service performed efficiently this year, there are ever-increasing service demand pressures that impact on the delivery of a balanced budget.
- Ageing infrastructure — the service has several buildings and facilities that limit capacity to introduce new and advanced service models and technologies. There are, however, upgrade and construction projects currently under way or in the planning stages to address the most critical of these.
- Operating environment — the delivery of health services in an environment in which there are competing priorities between public policy, planning, and regulatory frameworks. Adaptability to change has been critical, along with managing community expectations of the services that we can provide.

Overlaying all of this in 2020-2021 has been the challenge of the COVID-19 pandemic, particularly from service delivery, workforce and financial perspectives.

In addition, a unique challenge for WBHHS is the complexity of providing services from three major hospitals. Community expectation for a full range of services to be provided at each major hospital impacts on our ability to provide efficient services.

Our key demographics and health risk factors

The Wide Bay region carries some significant health risk factors, with high rates of smoking, obesity, mental illness and risky drinking. These combined demographic and behavioural risk factors place significant demands on the public health sector.

Table 1: Key demographic and health risk statistics for the Wide Bay region

	Wide Bay	Qld
Average rate of annual population increase	0.8%	1.6%
Aged 65+	25.9%	15.7%
Unemployment (as at March quarter 2021)	11.1%	7.3%
Median total family income	$58,929	$86,372
Aboriginal or Torres Strait Islander background	4.2%	4%
"In need of assistance" with a core activity as a result of a profound or severe disability	8.8%	5.2%
List their highest level of schooling as Year 11 or 12	41.4%	58.9%
Residents who are daily smokers	14.5%	10.8%
Residents who are obese	31.2%	25%
Residents who are risky drinkers	37.6%	37.6%
Residents with mental health or behavioural problems	28%	14.4%

References:

Queensland Treasury and Trade — Queensland Regional Profiles, Wide Bay (as at 30 June 2021)

The Health of Queenslanders 2020 — Chief Health Officer, Queensland

Central Queensland, Wide Bay, Sunshine Coast PHN Baseline Needs Assessment 2015–16

Addressing our challenges

During 2020-2021, WBHHS implemented a range of new, upgraded or expanded services to meet rising demand. This included the rollout of agile and innovative service models to the adapt to the fast-changing COVID-19 environment, while continuing to meet the everyday service needs of the community.

WBHHS has displayed a continued ability to deliver responsive and safe solutions and actions during the ongoing COVID-19 pandemic, demonstrating enduring commitment to both our immediate and broader community. We have provided contact tracing and nursing staff to other health services in need, supporting staff and patients to effectively manage COVID-19 crises as they have arisen.

We have also continued to plan for the future healthcare needs of our community.

Looking ahead, WBHHS is planning to complete a new Health Services Plan, with regard to projected activity, proposed infrastructure solutions detailed in the Bundaberg Hospital redevelopment project, and master planning for the Fraser Coast and rural facilities. The new plan will review all 11 WBHHS facilities and demand pressures in Agnes Water/1770, as well as initiatives being developed under our Transform and Optimise program. Reviewing current service arrangements and aligning them with changing local resident health needs, while making effective use of available and future health resources (funding, staff and infrastructure), will ensure we continue to provide patient-centred, innovative, enduring and sustainable care well into the future.

A selection of service enhancements and achievements in 2020-2021, as they align with our strategic directions, is listed as follows.

For performance indicators specific to strategic plan key measurables, please refer to page 27.

Governance

Our people

Board membership

The Board

The Board consists of nine non-executive members who are appointed by the Governor in Council, on the recommendation of the Minister for Health and Ambulance Services. The Board is responsible for the governance activities of the organisation, deriving its authority from the *Hospital and Health Boards Act 2011* and the *Hospital and Health Boards Regulation 2012*.

The Board sets the strategic direction for the health service and is accountable for its performance against key objectives and goals to ensure they meet the needs of the community. It also:

- Ensures safety and quality systems are in place that are focused on the patient experience, quality outcomes, evidence-based practices, education and research
- Monitors performance against plans, strategies and indicators to ensure the accountable use of public resources
- Ensures risk and compliance management systems are in place and operating effectively
- Establishes and maintains effective systems to ensure that health services meet the needs of the community.

The Chair and members provide a significant contribution to the community through their participation on the Board and committees. Remuneration acknowledges this contribution and is detailed on page FS-30.

The Governor in Council approves the remuneration for Board Chairs, Deputy Chairs and Members. The annual fees paid by WBHHS are consistent with the *Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies*. These are as follows:

- Board Chair – $75,000–$105,000
- Board Member – $40,000–$75,000
- Committee Chair – $4,000–$6,000
- Committee Member – $3,000–$5,000.

In addition, total out-of-pocket expenses paid to the Board during the reporting period was $4,447.30.

The Board has legislatively prescribed committees that assist it to discharge its responsibilities. The Board and each committee of the Board operate in accordance with a Charter that clearly articulates the specific purpose, role, functions, responsibilities and membership.

Executive

As set out in section 32B of the *Hospital and Health Boards Act 2011*, the Board Executive Committee supports the Board in progressing the delivery of strategic objectives for WBHHS and by strengthening the relationship between the Board and the Chief Executive to ensure accountability in the delivery of services.

Safety and Quality

The Safety and Quality Committee is established in line with the requirements of the *Hospital and Health Boards Regulation 2012*. The role of the Board Safety and Quality Committee is to ensure a comprehensive approach to governance matters relevant to safety and quality of health services is developed and monitored.

The committee is also responsible for advising the Board on matters relating to safety and quality of health care provided by the health service including but not limited to strategies to minimise preventable harm, improving the experience of patients and carers receiving health services and promoting improvements in workplace health and safety.

Audit and Risk

The Board Audit and Risk Committee is established in line with the requirements of the *Hospital and Health Boards Regulation 2012* (the Regulation). In accordance with the Regulation, the committee provides independent assurance and assistance to the Board on:

- The Service's risk, control and compliance frameworks

- The Service's external accountability responsibilities as prescribed in the *Financial Accountability Act 2009*, the *Financial Accountability Regulation 2009*, and the *Financial and Performance Management Standard 2019*.

The committee meets quarterly and operates with due regard to the Treasury's Audit Committee Guidelines.

The committee's work is supported by a number of standing invitees to the meeting, including the Executive Director of Finance and Performance, Executive Director of Governance, Internal Audit and External Audit representatives.

Finance

The Board Finance Committee is established in line with the requirements of the *Hospital and Health Boards Regulation 2012*. The Executive Director of Finance and Performance is a standing invitee to this committee, which advises the Board on matters relating to the oversight of financial performance and the monitoring of financial systems, financial strategy and policies, capital expenditure, cash flow, revenue and budgeting to ensure alignment with key strategic priorities and performance objectives.

Table 2: Board Committee memberships and attendance

Name	Date originally appointed	Term	Board	Board Executive	Safety & Quality	Finance	Audit & Risk
Meetings held			**12**	**4**	**9**	**5**	**7**
Peta Jamieson Board Chair / Executive Chair	26/06/2015	18/05/2021 – 31/03/2024	11/11	4/4	9/11	3/3	6/6
Prof Bryan Burmeister Deputy Board Chair	18/05/2014	18/05/2018 – 17/05/2021	6/8	3/3	8/8	—	—
Trevor Dixon Finance Chair	18/05/2017	18/05/2021 – 31/03/2024	11/11	—	—	3/3	6/6
Karen Prentis Audit & Risk Chair	18/05/2017	18/05/2020 – 31/03/2024	11/11	—	—	3/3	6/6
Prof Phillip Clift Safety & Quality Chair	18/05/2017	18/05/2018 – 17/05/2021	7/10	—	9/9	—	5/5
Anita Brown	18/05/2017	18/05/2018 – 17/05/2021	9/10	4/4	—	2/2	—
Simone Xouris	18/05/2017	18/05/2021 – 31/03/2024	11/11	4/4	9/11	—	4/6
Leon Nehow	18/05/2020	18/05/2020 – 31/03/2024	11/11	—	0/1	2/3	4/5
Dr Sandra Rattenbury	18/05/2020	18/05/2020 – 31/03/2024	8/11	—	11/11	2/2	—
Craig Hodges	18/05/2021	18/05/2021 – 31/03/2024	2/2	—	—	1/1	1/1
Karla Steen	18/05/2021	18/05/2021 – 31/03/2024	2/2	—	1/1	—	1/1
Kathryn Campbell	18/05/2021	18/05/2021 – 31/03/2024	2/2	—	1/1	1/1	—

Note: Some Board and Board committee memberships changed throughout 2020–2021. The above table reflects the number of meetings attended, against the number of meetings individual members were eligible to attend.

Peta Jamieson
Chair

Peta has extensive experience in Queensland State Government, Brisbane City Council and the Local Government Association of Queensland (LGAQ), and is the director of her own management consultancy.

She has a breadth of both executive and operational experience and a clear understanding of how government, its policies and processes work.

During her career, Peta was a driver of the microeconomic reform of local governments while working for the Queensland Government, with a focus on financial sustainability and capacity-building campaigns for all councils.

Peta is a strong advocate for the Bundaberg and Wide Bay Burnett region through her management consultancy service, delivering a range of economic development, leadership and advocacy services for the public and private sectors.

Peta is also a Director for the Gladstone Ports Corporation (GPC) and a member of its Governance and People Committee and Finance, Audit and Risk Committee.

Karen Prentis
Board Member

Karen is a highly experienced non-executive director and Chair, and has extensive experience in providing leadership in the development of strong corporate governance, risk management, compliance and strategic thinking for significant organisations in both public and private sectors.

She also has extensive experience in the financial services industry as a non-executive director and independent compliance committee Chair in funds management.

Karen's current roles include her appointment as Chair of Audit and Risk committees for several State Government departments, Chair of the Children's Hospital Foundation and a director on financial services boards. She is a Graduate of the Australian Institute of Company Directors, and holds a Bachelor of Economics and a Master of Administration.

Trevor Dixon
Board Member

Trevor has more than 30 years' board experience, coupled with a wealth of expertise in corporate finance, accounting, governance and risk.

From 2004–2017 he was an independent director of Prime Super, a $3 billion not-for-profit industry superannuation fund focusing on rural and regional Australia. Throughout his time with the fund, he was also the Deputy Chair of Directors, and chaired the Investment; Remuneration; and Audit, Compliance and Risk committees.

Trevor is a Fellow of CPA Australia and has held a number of Chief Finance Officer roles with a variety of large and smaller privately-owned businesses in the Wide Bay and interstate, particularly in the building and agriculture sectors.

His finance background has led to him having a strong governance and risk management focus, and — combined with his strong operational experience — has enabled him to make significant contributions to all of the boards on which he has served.

Simone Xouris
Board Member

Simone has more than 25 years' experience in the health sector and continues to practice in a private capacity as an Accredited Practising Dietitian.

She is currently the CEO of RHealth, a not-for-profit primary healthcare organisation serving rural and remote communities, and also sits on the Fraser Coast, Southern Downs and Roma advisory groups for youth mental health organisation Headspace.

Simone's previous roles have included practising as a dietitian in a variety of locations and positions including public hospitals, community health and private organisations, in rural and remote locations and overseas.

She is a graduate of the Australian Institute of Company Directors.

Dr Sandra Rattenbury
Board Member

Sandra has more than 40 years' experience in emergency medicine, general practice and education and training, including a range of senior clinical and health administration roles.

She is currently a Staff Specialist in Emergency Medicine at Bundaberg Hospital and the Education and Training Coordinator for emergency medicine at the Wide Bay Regional Training Hub.

Prior to joining WBHHS in 2010, Sandra's previous roles include being a Consultant in Emergency Medicine at Hutt Hospital, New Zealand; a General Practitioner, with a scope including obstetrics, at the Onslow Medical Centre, New Zealand, which she established; and various medical officer and GP roles in acute and community settings in the United Kingdom, New Zealand and Canada.

She is an Associate Fellow of the Royal Australasian College of Medical Administrators, a Fellow of the Australasian College for Emergency Medicine, and a Fellow of the Royal New Zealand College of General Practitioners.

Leon Nehow
Board Member

Leon has extensive experience as a public servant in State Government, spanning more than 20 years.

Leon, who is of Torres Strait Islander, South Sea Islander, and Aboriginal heritage, has lived in the Fraser Coast region for the past 16 years and, in that time, has been a vocal and engaged participant in initiatives for the benefit of Aboriginal and Torres Strait Islander people and the wider community.

Leon is currently the Principal Officer for Indigenous Strategy and Policy at Fraser Coast Regional Council. His previous roles include Senior Project Officer at the Department of Aboriginal and Torres Strait Islander Partnerships (DATSIP), and a range of Roles in Queensland Government departments including cultural development and Indigenous support work.

Leon is a member of the Wide Bay/Burnett/Fraser Coast Regional Community Forum, a Queensland Government initiative to bring local people and government representatives together to discuss local priorities and champion opportunities.

Kathryn Campbell
Board Member

Kathryn is an experienced Non-Executive Director, with directorships including Brisbane North Primary Health network and Uniting AgeWell. Kathryn also served five years on the boards of UnitingCare Queensland and the Gladstone Area Water Board prior to moving to Canada. She has held executive roles in the health sector including with public and private providers, consulting firms and vendors.

Kathryn's previous experience in the Wide Bay area includes her time as Chief Information Officer for UnitingCare Health where she was instrumental in the visioning, planning, funding, contracting and design for St. Stephen's hospital, Hervey Bay, opening as Australia's first integrated digital (paperless) hospital.

She is a qualified accountant (FCPA and FCA), a Fellow of the Australian Institute of Company Directors, a Fellow of the Australasian Institute of Digital health and inaugural Chair of their Precision Health Community of Practice. Kathryn has also completed Leadership Strategies for Information Technology in Health Care at Harvard University.

Karla Steen
Board Member

Karla is a communications and marketing strategist and social program developer with extensive experience within media, community and economic development organisations, government agencies and industry groups. As a former journalist, Karla worked across radio and television outlets in north Queensland, including ABC radio and Channel 10. She then served as a Queensland Government ministerial media advisor across various portfolios such as Emergency Services, Child Safety and Communities.

In recent years, Karla has developed a number of regional programs aimed at supporting women in areas of under-representation within STEM, small business, mining and sport. She currently works with the Hervey Bay Neighbourhood Centre to deliver programs aimed at addressing social isolation and improving mental health outcomes as part of the COVID-19 recovery and is a Committee Member of both the WBHHS Board Audit and Risk Committee and Board Safety and Quality Committee.

As a cancer survivor, Karla is a passionate advocate for regional and rural health service delivery and has previously served on the Mackay Hospital and Health Service Board, recently completing research into regional participation on government boards.

Craig Hodges
Board Member

Craig brings to the Board extensive financial, human resource management, risk, compliance, and corporate governance experience as a senior executive working in the health and technology sectors across Australia and New Zealand.

He is currently the global head of finance, legal and corporate affairs for a health care technology group. Ad has served as Non-Executive Director and Committee Member across primary health care, clinical governance, tertiary medicine, education/research, and health support fields.

He is a Board Member of the Australasian College for Emergency Medicine (ACEM), Chair of the ACEM Board's Finance and Risk Committee and Former Chair of the Wide Bay Regional Electricity Council. Craig has volunteered his time and expertise for a variety of community-based endeavours including hospital advisory committees, rural clinical training school, tertiary education, and social support organisations.

Craig is a Fellow of both CPA Australia and the Australian Human Resources Institute and is a graduate of the Australian Institute of Company Directors.

Executive management

The Health Service Chief Executive (HSCE) is accountable to the Board for all aspects of WBHHS performance, including the overall management of human, material and financial resources and the maintenance of health service and professional performance standards. The Executive Management Team supports the HSCE and comprises executive directors with specific responsibilities and accountabilities for the effective performance of the organisation.

To guide the operation of the organisation, an executive committee structure has been designed to facilitate effective strategic governance, operational and management review, improve the transparency of decision making and management of risk. Each executive-level committee has terms of reference clearly describing their respective purpose, functions and authority. These committees provide essential integration and uniformity of approach to health service planning, service development, resource management, and performance management and reporting.

Deborah Carroll
Chief Executive

Deborah has worked in the public health sector for over 40 years and has held leadership roles across a number of health facilities throughout Queensland.

She has undertaken significant postgraduate studies, including a Master of Health Administration and Information Systems, and a Graduate Certificate in Health Service Planning.

Deborah completed her general nurse training in 1981 at Mackay Base Hospital, and later gained a Bachelor of Health Science (Nursing) with Distinction from Central Queensland University in 1995, a Graduate Diploma in Emergency Nursing and endorsement as a Rural and Isolated Practice registered nurse.

Deborah held several senior positions in north and central Queensland health services, in which she oversaw the introduction of new models of care and clinical governance advances, and the successful completion of several large capital works projects.

Deborah joined WBHHS in 2006 as Executive Director of Nursing and Midwifery Services. She was appointed Chief Operating Officer in 2014 and appointed Chief Executive in May 2020.

Martin Heads
Acting Executive Director of Finance and Performance

Martin is a chartered accountant with more than 25 years of experience. He brings to WBHHS significant strategic finance, health service and hospital executive skills developed while working in all levels of the health system.

His successes include appointment as the first Chief Financial Officer for Metro North Hospital and Health Service, establishing governance and finance functions for the new 18,000-person entity. Martin is also a passionate treasurer for Youth Housing Project Association Inc., which provides supported accommodation to young people who are homeless or at risk of homelessness, and a member of the Finance Risk and Audit Committee of the Emergency Medicine Foundation.

Martin holds Bachelor degrees in Business (Accounting) and Laws, is a member of Chartered Accountants Australia and New Zealand and the Australian institute of Company Directors.

Peter Wood
Acting Executive Director of Acute Health and Community Services

Peter has almost 30 years' experience in health care in Australia and internationally, 20 of which have been spent in senior leadership roles.

His previous appointments have included Executive Director BMI Healthcare and General Manager roles with portfolios including Medicine, Surgery, Cardiology, Emergency Services and Critical Care.

Peter has completed a BSC (Hons) Health Management, a postgraduate diploma in healthcare management and a Master of Healthcare Leadership and Management at the universities of Lancaster and Auckland.

Prior to joining WBHHS in 2017 as the General Manager of Emergency and Critical Care, Peter worked in healthcare management roles in the United Kingdom and New Zealand. He is currently undertaking a Master of Business Administration.

Robyn Bradley
Executive Director of Mental Health and Specialised Services

Robyn has worked in health management roles for more than 20 years and has held management and executive leadership positions both in Wide Bay and South West Queensland.

She completed her degree in Occupational Therapy at Curtin University, Western Australia, in 1990 and has subsequently engaged in further studies towards her Master of Health Management.

Robyn has presented papers both at mental health and allied health national and international conferences on rural models of care for mental health services, including a national Primary Health Network (PHN) conference in 2017 on national mental health planning frameworks and tools.

She has been instrumental in developing new mental health infrastructure and models of care, including the construction and opening of a 20-bed Community Care Unit, a 10-bed Step Up Step Down facility run in partnership with non-government service providers, and current planning for the construction of a new 22-bed acute inpatient unit in Hervey Bay.

Robyn Scanlan
Executive Director of Governance

Robyn has more than 25 years of healthcare experience across a diverse array of clinical and leadership roles, including rural and remote nursing and midwifery, patient safety and clinical governance.

She has a strong track record in safety and quality improvement in health care, such as her leading role in introducing an Australian-first Short Notice Accreditation pilot to WBHHS in 2017, which has since been adopted in multiple other locations across the country.

Robyn joined WBHHS as a Clinical Governance Facilitator in 2013 and in subsequent years she took on more senior roles in the Clinical Governance Support Unit. She was appointed Director of Clinical Governance in 2017, and Executive Director of Governance in 2021.

She has been recognised with both a WBHHS Australia Day Award in 2016 and a WBHHS Excellence Award in 2018, for her pioneering work in hospital accreditation and associated research, and also presented on the topic at the 2018 World Hospital Congress.

Robyn is a Fellow of the International Society for Quality in Health Care, and is currently undertaking a Master of Business Administration and Project Management, and a PhD with a focus on quality and accreditation systems.

Dr Scott Kitchener
Executive Director of Medical Services

Scott has more than 35 years of healthcare experience across an extensive range of medical, academic, research, training and military roles.

Prior to joining WBHHS in October 2020, as the Senior Medical Officer advising the Chief Medical Officer, he served as the COVID-19 Public Health Incident Controller in the Incident Management Team within the State Health Emergency Coordination Centre. Scott has also held other key medical leadership roles and has spent time as a rural GP, held academic and teaching posts with The University of Queensland's Rural Clinical School, and was the foundation professor of Griffith University's rural medicine program.

During a relatively long military career, Scott received several awards, including the Australian Active Service Medal, Australian Service Medals, InterFET Campaign Medal and Defence Service Medals, in addition to the Surgeon-General's Medal for Tropical Medicine contributions.

He holds extensive medical and research qualifications, including specialties in General Practice, Public Health Medicine and Medical Administration, doctorates in Public Health from James Cook University and in Medicine from The University of Queensland.

Peter Heinz
Executive Director of Human Resource Services

Peter has worked within the public service — both at the federal and state level — for more than 30 years, holding a variety of senior posts in both sectors.

He was appointed WBHHS Executive Director of Human Resource Services in April 2016, after acting in the role since February 2014. Prior to this, he was Human Resources Manager for Bundaberg and North Burnett for four years.

Peter has previously held senior HR roles with the Department of Employment, Economic Development and Innovation; the Department of Tourism, Regional Development and Industry; and the Environmental Protection Agency.

His other roles in the public sector have been with the Department of Defence, including roles in the Australian Signals Directorate, Defence Intelligence Organisation and the Royal Australian Navy, where he was initially trained as a linguistics analyst.

Stephen Bell
Executive Director of Allied Health

Stephen is a registered psychologist with 25 years of healthcare experience, including a decade in senior and executive leadership positions.

Initially gaining his Bachelor of Psychology degree from James Cook University in 1994, Stephen has worked in a diverse range of specialist and acute public mental health service roles across Queensland, in locations including the Sunshine Coast, Charters Towers and Wide Bay.

As the former Acting Chief Operating Officer for WBHHS's Fraser Coast region, he led several significant achievements and new services including approval for a new Clinical Decisions Unit at Hervey Bay Hospital and substantial reductions in wait lists for specialist outpatients and endoscopy procedures.

Stephen has a Graduate Certificate of Health Management and is a Fellow of the Australasian College of Health Service Management.

Fiona Sewell
Executive Director of Nursing and Midwifery Services

Fiona has more than 30 years' experience in nursing, more than 15 of which has been spent in senior leadership roles.

She completed her nursing training at Maryborough Base Hospital in 1990 before gaining further experience in other Queensland public and private healthcare facilities.

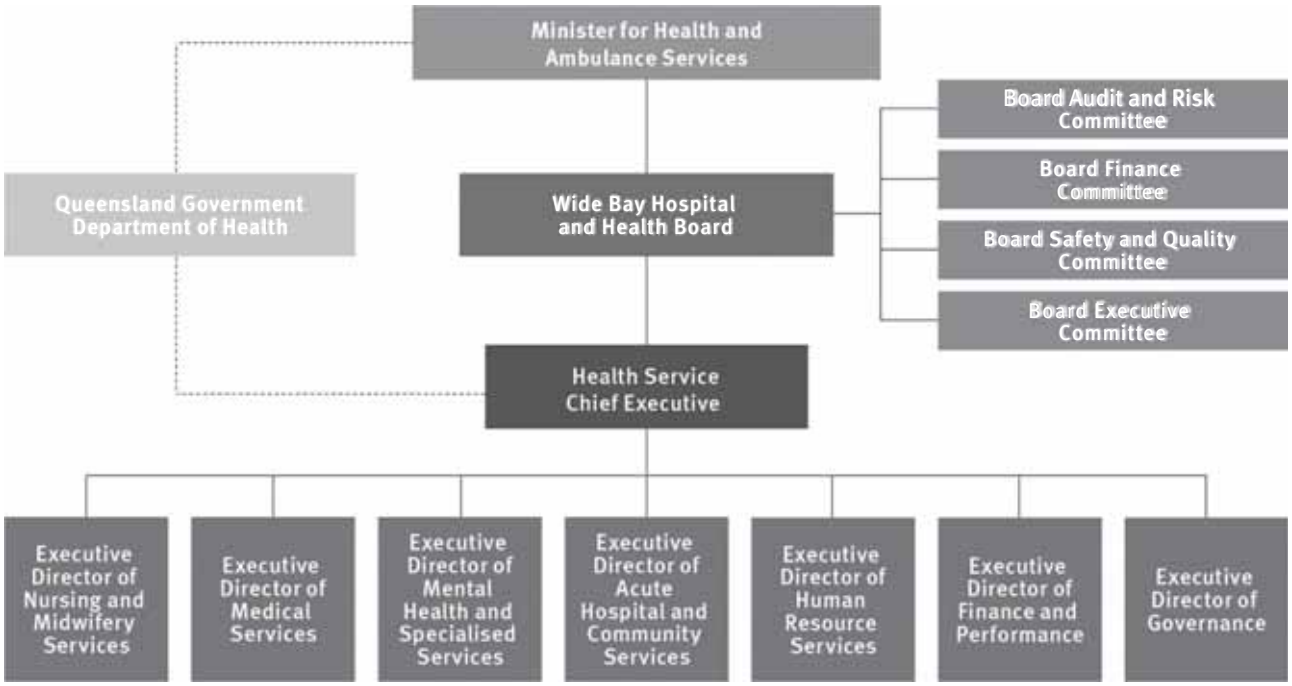
Fiona moved back to the Wide Bay region in 1994 to take a nursing role at Bundaberg Hospital, following which she was appointed to a diverse range of senior nursing roles at both clinical and managerial levels.

She has successfully completed studies in the areas of orthopaedic nursing, emergency nursing, investigations management and report writing, as well as a postgraduate certificate in health leadership, management and quality, and a Master of Business Administration.

Fiona is the proud recipient of a WBHHS Australia Day Award 2021 for her outstanding leadership and tireless effort throughout our COVID-19 response.

Organisational structure and workforce profile

Organisational structure



WBHHS employed a total of 3,434 full-time equivalent staff in 2020-2021, an increase of 93 staff compared to 2019-2020. Of that figure, more than 70 per cent of staff performed clinical roles.

WBHHS also values diversity in its workforce, recognising our staff bring a range of skills, experience and influences with them to our workplace. This includes employees from Aboriginal and Torres Strait Islander backgrounds, as well as employees who are Culturally and Linguistically Diverse (CALD) or who have a disability.

In line with WBHHS's strategic plan to develop and support our staff, we have continued to work to increase workforce diversity, including more Aboriginal and Torres Strait Islander people as per statewide targets. As at 30 June 2021, WBHHS employed 68 people who identified as Aboriginal or Torres Strait Islander (seven per cent increase year-on-year), 407 people who were Culturally and Linguistically Diverse (five per cent decrease year-on-year) and 82 people with a disability (no change year-on-year).

For further details on breakdowns of clinical and First Nations staff members, please see Tables 3 and 4 on the next page.

In 2020-2021, 384 full-time equivalent staff separated employment from WBHHS. This equates to a permanent separation rate of 11.6 per cent, compared to 11.8 per cent in 2019-2020. It remains a strategic priority to reduce vacancy rates for critical roles and reduce turnover rates below or in line with Queensland Health averages. WBHHS's turnover rate for 2020-2021 — which specifically measures the turnover of permanent roles — was 6.88 per cent, slightly higher than in 2019-2020 which was 5.8 percent.

Table 3: More doctors and nurses*

	2016 17	2017 18	2018 19	2019 20	2020 21
Medical staff[a]	381	360	387	425	437
Nursing staff[a]	1,249	1,290	1,377	1,433	1,481
Allied Health staff[a]	317	336	343	345	477

Table 4: Greater diversity in our workforce*

	2016 17	2017 18	2018 19	2019 20	2020 21
Persons identifying as being First Nations[b]	44	48	55	60	68

Note: * Workforce is measured in MOHRI – Full-Time Equivalent (FTE). Data presented reflects the most recent pay cycle at year's end. Data presented is to Jun-21.

Source: [a] DSS Employee Analysis, [b] Queensland Health MOHRI, DSS Employee Analysis

Strategic workforce planning and performance

WBHHS continues to recognise that building a sustainable, educated and valuable workforce to meet future needs, and nurturing an organisational culture that values, recognises and celebrates our workforce, is key in delivering our vision of *Care Comes First…Through Patients' Eyes*.

WBHHS aligns its workforce strategies to the strategies contained in Queensland Health's *Advancing health service delivery through workforce: A strategy for Queensland, 2017-2026*, the Queensland Health *Workforce Diversity and Inclusion Strategy 2017-2022*, *the Aboriginal and Torres Strait Islander Health Workforce Strategic Framework 2016-2026* and the Public Service Commission's 10-year human capital outlook.

During the 2020-2021 year, we were challenged in delivering several of our outward facing recruitment initiatives due to COVID-19 impacts. Notwithstanding, we were able to deliver a small number of public activities as well as virtual online job fares. These initiatives continued to build on our promotion of our region and to attract and retain a diverse skilled workforce. Promotional videos targeting specific vacancies and professions have been developed to complement the existing promotional videos that accompany all job advertisements on the SmartJobs website and other social media platforms such as LinkedIn and Facebook.

As required by the *Public Sector Ethics Act 1994*, the Code of Conduct for the Queensland Public Service has been in place since 2011 and applies to all health service staff. Queensland Health policies and procedures provide for the performance management framework including mandatory requirements for orientation, induction and training, and performance improvement.

Workforce capability initiatives have continued to be developed and implemented with a strong focus on leadership and management programs as well workshops on workplace culture, building stronger teams and effective communication. In partnership with the *Centre for Leadership Excellence,* a number of new programs were delivered throughout the year. These included the *Step Up and Lead* program, *Lead for Performance* program and *Management Essentials* program. In addition, we continued to run our Workplace Harassment (Bullying), Sexual Harassment and Discrimination sessions regularly, with all workshops being adapted as in-services to meet team needs when requested or identified.

In addition, and the program of work being progressed around organisational development continues to focus on implementing a number of initiatives linked to the WBHHS Strategic Plan. These include the successful implementation of the WBHHS organisational values, and successfully implementing a leadership framework with developmental opportunities for all levels and streams, which saw 357 training days in building teams, culture and management skills, as well as building frontline performance.

WBHHS will continue to focus on further organisational development initiatives and work with state and local

government partners to deliver further exceptional training opportunities for its entire workforce.

Another significant initiative, following on from the launch of our organisational values in July 2020, was the development of a new Performance Development Plan (PDP) process, which will be implemented in 2021-2022. Not only will this reinforce the importance of the values, but it is also anticipated it will further support the organisation's strategic goal to have more than 90 per cent compliance with staff PDP completion. This is seen as an important way to continually develop and support our staff, both on an individual level and to ensure ongoing and growing workforce capability. As at 30 June 2021, WBHHS's PDP compliance was 56.84 per cent, a figure we intend strengthen in 2021-2022. Several factors have contributed to the low PDP compliance rate this financial year, including COVID-19 impacts, staff acting in positions outside of their regular area and some areas deferring until release of the new PDP process.

Throughout 2020-2021, WBHHS continued its health, safety and wellbeing journey with a number of new initiatives and continued improvement in safety performance indicators and outputs.

Staff safety remained a key focus, particularly in the face of COVID-19. Efforts have continued to predominantly focus on responding to the pandemic and ensuring the wellbeing and safety of all staff. Of considerable focus has been the ongoing effort to ensure that all identified staff are FIT tested with appropriate N95 masks and ensuring compliance with the Chief Health Officer's Directions as they relate to COVID-safe workplaces. All staff have continued to do an outstanding job and have demonstrated the ability to be flexible and agile in this rapidly and constantly changing environment.

It was pleasing to see continued safety improvements in most divisions across the HHS in terms of reduced incidents, WorkCover average leave rates and proactive management of safety. The positive improvements in our safety record ensured that WBHHS secured a significant reduction of 13.6 per cent in the WorkCover premium for the 2020-2021 year.

We also continued to actively encourage reporting of occupational violence in the workplace, as part of the management of one of WBHHS's key Occupational Health and Safety (OHS) risks.

While our occupational violence numbers are trending down, the risk remains high — which is why WBHHS continued to train all staff in Maybo, the preferred occupational violence reduction methodology, throughout 2020–2021. Maybo's philosophies are based around preventing violence through improved communication and situational awareness, helping to change behaviours. All WBHHS frontline staff are required to complete the online training, with staff in higher-risk areas also receiving more intensive training in assault avoidance and/or physical intervention. This is an important step for WBHHS in our continued journey to making our workplaces as safe as possible for our staff.

Moving forward, our focus will continue to remain safety orientated, with control effectiveness audits and reviews being part of our normal business, to ensure our safety controls are in place and sustainable. We will also continue to proactively respond to COVID-19 as part of our new normal.

Our Employee Assistance Provider, Converge International, continues to offer a confidential, personal coaching and short-term counselling service to all staff for a variety of personal and/or work issues and provides access to qualified professionals including psychologists, social workers and management coaches throughout Queensland.

In line with our strategic plan, WBHHS continues to develop and support its staff through a range of programs and initiatives, including:

- Nursing Graduate program across WBHHS facilities
- Medical Graduate program across Bundaberg, Hervey Bay and Maryborough hospitals
- Workplace-Based Assessment program, offered through Hervey Bay Hospital, which delivers continuous assessment of an International Medical Graduate's skills in a hospital setting over the course of a year, rather than in a one-off exam
- Medical Training program, in partnership with tertiary institutions and Learned Colleges
- Education, Training and Research support
- Cultural Capability Program.

WBHHS also recognises the strategic contribution that various staff can provide, irrespective of organisational role. Changes have been made to the WBHHS Executive Committee structure to reflect this, with representation of clinicians integrated as well as the addition of a dedicated Workplace Health and Safety Committee.

Early retirement, redundancy and retrenchment

No early retirement, redundancy or retrenchment packages were paid during the 2020-2021 period.

Our risk management

WBHHS recognises that risk management is an essential element of good corporate governance and is committed to managing risk in order to ensure strategic and operational objectives are achieved.

WBHHS has established and operates a risk management system based on the Australian/New Zealand Standard ISO31000:2018 *Risk Management — Principles and guidelines*, and the National Safety and Quality Health Service Standard 1 — Governance for Safety and Quality in Health Service Organisations.

WBHHS has refined and enhanced its approach to managing risk to drive a consistent approach to identifying and managing risk across a multi-disciplinary complex organisation.

Risk management issues are regularly monitored and reported to the Board through all committees, but particularly via the Audit and Risk Committee and the Safety and Quality Committee.

A significant ongoing focus has been on the delivery of risk management training and the operationalisation of risk management practice through risk identification and reviews. This area will continue being developed to deliver high-quality risk management training that empowers WBHHS employees to undertake their work duties while remaining risk aware, ultimately informing service and strategic planning processes.

It is anticipated that this ongoing activity will build workforce core competencies in risk management activity over the longer term, supporting enhanced decision making, improved quality and performance in WBHHS.

Key achievements during 2020-2021 include:

- A revised risk management policy and procedure to ensure an integrated approach to risk and compliance management.
- Rewriting the Risk Appetite Statement to improve its useability.
- Conducting comprehensive risk reviews of strategic and operational risks across the WBHHS.
- Providing a greater risk focus and oversight across Executive and Board committees.
- Continued development of in-house capability and knowledge.

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 2020-2021 period, no directions were given by the Deputy Premier or the Minister for Health and Ambulance Services to WBHHS.

Internal audit

The primary role of internal audit is to conduct independent, objective and risk-based assurance activities. It provides assurance to the WBHHS Executive, Board Audit and Risk Committee and Board through evaluating the adequacy and effectiveness of WBHHS governance, risk management and internal controls, including whether resources are used in an efficient, effective and ethical manner.

During the 2020-2021 period, WBHHS used a model of contracted auditors for the purpose of internal audit arrangement. The scope of work set out in the approved Internal Audit Plan 2020-2021 was delivered through the outsourced contractual arrangement with KPMG.

In line with its Terms of Reference and having due regard to Queensland Treasury's Audit Committee Guidelines, the Board Audit and Risk Committee oversaw delivery of the internal audit program, including the review of report findings and management responses. The annual internal audit plan was developed having regard to ensuring adequate coverage over WBHHS strategic risks. Internal audits are undertaken utilising a risk-based methodology with recommendations made to further enhance the internal control environment where weaknesses are identified. The implementation of recommendations arising from audits is monitored and reported to the Executive and Board Audit and Risk Committee.

Key achievements during 2020-2021 include:

- Completing internal audits on complaints management, strategic recruitment, and clinical incident management.
- Implementing 37 internal audit recommendations.
- Increasing staff knowledge on the purpose and function of internal audit.

External scrutiny, information systems and recordkeeping

WBHHS operations are subject to regular scrutiny from external oversight bodies. These include but are not limited to the Queensland Audit Office (QAO), Crime and Corruption Commission, Office of the Health Ombudsman, Australian Council on Healthcare Standards, Queensland Ombudsman, and the Coroner.

WBHHS has mechanisms in place to monitor and report on corrective actions taken to implement recommendations made from external agencies.

The *Public Records Act 2002* and *Queensland State Archives (QSA) Records Governance Policy April 2019 v1.0.2* has provided the overarching guidance for administrative records governance within WBHHS. The Queensland State Archives also provides additional guidelines relevant to retention and disposal of both paper-based and digitised records, and the Queensland Health Corporate Services Division Corporate Information Management (CIM) provide additional resources and tools to support administrative records governance.

Training is available to all staff regarding security, privacy and confidentiality, and clinical records management at orientation, department inductions and through WBHHS's Health Information team.

Corporate records governance leadership, authority and responsibilities are assigned to appropriately qualified and experienced staff.

Clinical records are maintained in accordance with a retention and disposal system compliant with the Queensland State Archives Health Sector (Clinical Records) Retention and Disposal Schedule (QDAN683 V.1) and any disposal freeze issued by the State Archivist. A WBHHS Clinical Records Management Guideline inclusive of a culling schedule ensures clinical records are appropriately stored, archived and destroyed.

WBHHS also continues to use its Information Governance Framework and Operating Model which encompasses the strategic drivers, legislative environment and the policies and procedures which impact the governance of the WBHHS's information and data.

This Information Governance Framework (IGF) and Operating Model provides a consistent enterprise approach to information governance. The framework includes the following components:

- Obligations, including legislation, policies and standards
- Roles, responsibilities and governing bodies
- Decision rights
- Enterprise governance controls
- Principles
- Risks
- Performance measures

Queensland Public Service ethics

WBHHS is committed to upholding the values and standards outlined in the *Code of Conduct for the Queensland Public Service*, which was developed in accordance with the four core principles contained in the *Public Sector Ethics Act 1994*: Integrity and impartiality, Promoting the public good, Commitment to the system of government, and Accountability and transparency.

All staff employed by WBHHS are required to undertake training in the *Code of Conduct for the Queensland Public Service* during their orientation and re-familiarise themselves with the Code at regular intervals.

All employees are expected to uphold the code by committing to and demonstrating the intent and spirit of the ethics principles and values. WBHHS supports and encourages the reporting of Public Interest Disclosures. All employees have a responsibility to disclose suspected wrongdoing in accordance with the WBHHS Public Interest Disclosure Policy.

Human Rights

Queensland's *Human Rights Act 2019* (the Act) came into force on 1 January 2020, with the aim of protecting and promoting human rights, building a culture in the Queensland public sector that respects and promotes human rights, and promoting dialogue about the nature, meaning and scope of human rights.

Under the Act, hospitals and health services are required to disclose details of the actions taken to further its objectives; to detail any complaints received under the Act, and their outcomes; and to detail reviews of policies, programs, procedures, practices or services undertaken for their compatibility with human rights.

In 2020-2021, WBHHS undertook a wide range of actions to further the objectives of the Act, including enhanced training for legal and human resource staff as key position holders in the organisation to provide comprehensive advice to line managers and

employees. The Human Rights training module has been incorporated into WBHHS's training program and is supported by a dedicated Human Rights intranet site with information and links for staff.

Human Rights Month promotional activities in November 2020 were aided by our Human Rights Champions and widely disseminated to all staff via the WBHHS newsletter 'Wide Bay Wave,' spreading awareness with the goal of continual advancement of a human rights culture in the workplace.

Also key to WBHHS's implementation has been a comprehensive review of our policies, programs, procedures, practices and services to ensure they are compatible with the objectives of the Act.

This includes:

- Human rights considerations built into development of all new or reviewed policies and procedures.
- Ongoing review of contractual and partnership arrangements.
- Embedding human rights consideration into strategic direction in the planning and development of the Strategic Plan 2022-2026.
- Maturing feedback processes to increase accessibility, including providing publicly available information, accepting feedback through a variety of mediums, offering access to an interpreter or other translating services and offering child-friendly feedback mechanisms.
- using a risk management system to comprehensively record and report to ensure compliance with the reporting aspects of complaints and the Act.

While responding to the ongoing COVID-19 pandemic, WBHHS has ensured our actions were compatible with the *Human Rights Act 2019*, balancing physical distancing requirements with humane treatment where liberty was restricted.

In 2020-2021, WBHHS received 23 human rights complaints, all resolved locally and resulting in no further action.

Confidential information

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

During the 2020-2021 year, the Chief Executive authorised four releases of confidential information by WBHHS under section 160 of the Act. In each instance, the type of confidential information disclosed was patient information. The disclosures were each related to public interest disclosures made to the Queensland Police Service.

Performance

Service standards

Table 5: Service Standards — Performance 2020-2021

Service Standards	Target	Actual
Effectiveness measures		
Percentage of patients attending emergency departments seen within recommended timeframes: [1]		
Category 1 (within 2 minutes)	100%	99%
Category 2 (within 10 minutes)	80%	73%
Category 3 (within 30 minutes)	75%	70%
Category 4 (within 60 minutes)	70%	74%
Category 5 (within 120 minutes)	70%	93%
Percentage of emergency department attendances who depart within four hours of their arrival in the department [1]	>80%	73%
Percentage of elective surgery patients treated within clinically recommended times: [2]		
Category 1 (30 days)	>98%	99%
Category 2 (90 days) [3]	..	99%
Category 3 (365 days) [3]	..	99%
Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days [4]	<2	1.1
Rate of community follow-up within 1-7 days following discharge from an acute mental health inpatient unit [5]	>65%	65.7%
Proportion of readmissions to an acute mental health inpatient unit within 28 days of discharge [6]	<12%	10%
Percentage of specialist outpatients waiting within clinically recommended times: [7]		
Category 1 (30 days)	98%	96%
Category 2 (90 days) [8]	..	75%
Category 3 (365 days) [8]	..	99%
Percentage of specialist outpatients seen within clinically recommended times: [9]		
Category 1 (30 days)	98%	97%
Category 2 (90 days) [8]	..	75%
Category 3 (365 days) [8]	..	69%
Median wait time for treatment in emergency departments (minutes) [1]	..	17
Median wait time for elective surgery (days) [2]	..	30
Efficiency Measure		
Average cost per weighted activity unit for Activity Based Funding facilities [10]	$4,805	$5,259

Service Standards	Target	Actual
Other Measures		
Number of elective surgery patients treated within clinically recommended times: [2]		
Category 1 (30 days)	2,145	2,025
Category 2 (90 days) [3]	..	1,358
Category 3 (365 days) [3]	..	1,388
Number of Telehealth outpatient occasions of service events [11]	6,911	7,250
Total weighted activity units (WAU's) [12]		
Acute Inpatient	57,273	56,464
Outpatients	16,431	14,661
Sub-acute	7,153	7,470
Emergency Department	18,095	17,172
Mental Health	4,990	4,842
Prevention and Primary Care	3,200	3,684
Ambulatory mental health service contact duration (hours) [5]	>34,523	42,483
Staffing [13]	3,343	3,434

[1] During the rapid response to the COVID-19 pandemic, facilities utilised existing systems to manage presentations at fever clinics. In some cases, the management of these clinics was closely related to the management of the emergency department meaning that some fever clinic activity was managed via the emergency department systems. As a result, the 2020-21 Actual includes some fever clinic activity.

[2] In preparation for COVID-19 and consistent with the National Cabinet decision, Queensland Health temporarily suspended non-urgent elective surgery in 2019-20. This has impacted the treat in time performance and has continued to impact performance during 2020-21 as the system worked to reduce the volume of patients waiting longer than clinically recommended.

[3] Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for elective surgery, and the continual impacts to services as a result of responding to COVID-19, treated in time performance targets for category 2 and 3 patients are not applicable for 2020-21.

[4] Staphylococcus aureus (including MRSA) bloodstream (SAB) infections Actual rate is based on data reported between 1 January 2020 and 31 December 2020.

[5] Mental Health measures reported as at 22 August 2021.

[6] Mental Health readmissions 2020-21 Actual is for the period 1 July 2020 to 31 May 2021.

[7] Waiting within clinically recommended time is a point in time performance report and was impacted by preparing for COVID-19 in 2019-20.

[8] Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for specialist outpatients, and the continual service impacts as a result of responding to COVID-19, seen in time performance targets for category 2 and 3 patients are not applicable for 2020-21.

[9] As a result of preparing for COVID-19, the seen in time performance was impacted in 2019-20. This impact has continued throughout 2020-21 as the system has worked to address provision of care to those patients waiting longer than clinically recommended.

[10] The 2020-21 Target varies from the published 2020-21 Service Delivery Statement due to a change in the WAU phase. All measures are reported in QWAU Phase Q23. The variation in difference of Cost per WAU to target is a result of the additional costs of the COVID-19 pandemic. Data reported as at 23 August 2021.

[11] Telehealth data reported as at 23 August 2021.

[12] The 2020-21 Target varies from the published 2020-21 Service Delivery Statement due to a change in the WAU phase. All measures are reported in QWAU Phase Q23. As HHSs have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to target can occur. Data reported as at 23 August 2021.

[13] 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.

Strategic objectives and performance indicators

WBHHS's guiding document has been the Strategic Plan 2018-2022, which sets out the vision for how we work to improve the health and wellbeing of our community.

WBHHS Strategic Direction: Enhance holistic health care

WBHHS has continued to prioritise patient and family-centred care across the lifespan, while also focusing on health promotion and consumer engagement to enhance the patient experience. Performance indicators against strategic goals include:

- The Mental Health, Alcohol and Other Drugs (AOD) Joint Regional Plan 2020-2025 was released in late 2020. The Plan represents a commitment by Central Queensland, Wide Bay, Sunshine Coast PHN and its three partner Hospital and Health Services to work together to address the region's need for mental health, suicide, and alcohol and other drugs services and support over the next five years.
- Expansion of the Bundaberg Midwifery Group Practice resulting in a 50 per cent increase in service capacity.
- Telehealth Online Antenatal Classes established during COVID-19 pandemic continue to be utilised by the community.
- 99.5 per cent of complaints acknowledged within 5 calendar days (target is 100 per cent).
- 87.5 per cent of complaints resolved within 35 calendar days (target is at least 80 per cent). Average complaint resolution timeframe is 18 calendar days.
- 68.2 per cent of Severity Assessment Code 1 (SAC1) clinical incident investigations completed within 90 days (target is at least 70 per cent). Average investigation completion timeframe for SAC1 investigations is 99.3 days.
- Continuation of virtual COVID-19 Consumer Advisory Group, to collaborate on processes and information sharing during COVID-19.
- During 2020-2021, WBHHS grew its Facebook audience from 14,271 followers to more than 17,500 followers with a total audience reach of 366,581 people in the 2020-2021 financial year. Typically, our strongest posts each month reached between 6,000 and 10,000 people. A major contributor to this continued to be the public desire for COVID-19 information throughout the pandemic response.
- Ongoing implementation and education to staff about community and consumer engagement to ensure meaningful partnerships to meet our goal of fully complying with the criteria for the NSQHS's Partnering with Consumers standard.
- Consumer representatives appointed to the majority of committees aligned to National Safety and Quality Health Services (NSQHS) Standards.
- Launch of dedicated Eating Disorder Clinic in Bundaberg in response to significant rise in paediatric eating disorder presentations.
- Expansion of Nurse Navigator program, including successful recruitment to the specialist portfolio of Aboriginal and Torres Strait Islander Health, ensuring more patients receive personalised and tailored care that suits their individual needs.
- Launch of a new HHS-wide Domestic and Family Violence Advanced Social Worker delivering educational pathways and supporting staff in identifying domestic and family violence and attending to this professionally.
- Delivery of COVID-19 vaccination services to 12 locations across the Wide Bay region and to Maryborough Correctional Facility, including pop-up clinics.
- Enhanced support to remain at home via access to a range of rural health services for vulnerable patients through telehealth, including for dietetics, exercise physiology, cardiac and pulmonary rehab, occupational therapy, physiotherapists, psychology, social work and speech pathology appointments.
- A workshop to develop innovative models of care targeting older persons led to the inaugural meeting of the Healthy Ageing Collaborative. The key initiatives are to develop sustainable integrated links between the acute hospital setting and community care providers in the Fraser Coast. The Collaborative will prioritise the development of sustainable models of care and whole-of-community approaches for older people as the community continues to age.
- Introduced the Safer Baby Bundle, which aims to reduce incidences of stillbirths. Pregnant women are given evidence-based information regarding smoking cessation, fetal growth restriction,

decreased fetal movements, side sleeping and timing of birth.

- Project funding initiative of $400,000 over a three-year period, funded under the Making Tracks Investment Strategy 2018-2021, which has employed an Indigenous Mental Health Worker in the Rural Mental Health Team, placing culturally appropriate care and support close to home.

WBHHS Strategic Direction: Deliver more care locally

WBHHS has maintained productivity and sustained excellent waiting times, while continuing to expand and enhance access to local, high-quality care.

Performance indicators against strategic goals include:

- 100 per cent KPI met for oral health patients listed as waiting on the general wait list in the recommended two-year waiting time.
- Improved overall targets with a 9.35 per cent decrease in total oral health waiting list.
- Under the Making Tracks Investment Strategy 2018-2021, a coordinated Project Funding Initiative of $400,000 over a three-year period has been used to employ an Indigenous Mental Health Worker in the Rural Mental Health Team, placing culturally appropriate care and support close to home.
- Emergency department patients seen within clinically recommended timeframes were met for Categories 4 and 5. WBHHS has seen significant increases in presentations despite border closures and the ongoing effects of COVID-19, impacting the ability to achieve targets for Category 1 (99 per cent, compared to target of 100 per cent), Category 2 (73 per cent, compared to target of 80 per cent), and Category 3 (70 per cent, compared to target of 75 per cent). WBHHS is working internally and with its partners to address the current and ongoing demand pressures.73 per cent of Wide Bay patients had an Emergency Length of Stay (ELOS) of four hours or less, prior to admission or discharge (target at least 80 per cent). Cohorting of patients tested for COVID-19 has restricted the functionality of the Department of Emergency Medicine services.
- Meeting most targets for Elective Surgery, with vast majority of patients treated in the clinically recommended timeframe.
- 97 per cent of Category 1 Specialist outpatients seen in the clinically recommended timeframe.
- Despite the impacts of COVID-19 and subsequent interruption of elective service clinics, 99 per cent of Category 3 patients were seen within the clinically recommended timeframe.
- 1.7 per cent increase in non-admitted Telehealth occasions of service compared to 2019-2020 (WBHHS target is 20 per cent increase), and 56 per cent increase in admitted Telehealth occasions of service.
- Increase in the number of specialties providing Telehealth from 31 in 2019-2020 to 36 in 2020-2021.
- Establishment of Bundaberg-based Video Fluoroscopy Swallow Study Clinic, enabling patients to have this procedure performed in Bundaberg rather than travelling out of the region.
- The first regional health service to stand up a COVID-19 Vaccination (CVAX) service, providing a 'hub and spoke' service, with three main hubs in Bundaberg, Hervey Bay and Maryborough, and outreach services to rural areas, as well as a mobile clinic via a Vax Van.
- Significant steps were taken in response to the COVID-19 pandemic, including Public Health expansion, inpatient care, establishment of Fever Clinics and Vaccination Clinics, workforce training and education.
- Enhanced the medical Hospital in the Home program and facilities to support additional patient activity.
- Launched the Hospital in the Home Mental Health program, providing four virtual beds offering home-based care as an alternative to inpatient admission. The program promotes multi-disciplinary care and treatment along with a Peer and Carer Support model.

WBHHS Strategic Direction: Excellence through innovation

WBHHS teams have collaborated with each other and external stakeholders to constantly innovate, leading to better patient care, efficiency and safety outcomes.

Performance indicators against strategic goals include:

- Developing the new Regional Medical Program in collaboration with Central Queensland HHS, CQUniversity Australia and the University of Queensland, with Wide Bay on track to receive its first student intake in 2022.

- Investment of $10.7 million recurrently following a Peer Exchange program to open Ward 1 at Maryborough Hospital, and to increase medical and nursing staffing at Hervey Bay and Maryborough Hospitals.
- Annual WBHHS Excellence Awards held to recognise and reward innovation that drives better patient outcomes.
- End-of-year surplus of $3.1 million, equating to 0.43 per cent of $717 million operating revenue. For more information, see financial summary on page 32 and financial statements on page FS-1.
- Establishment of Clinical Trials, including those investigating new medications for cancer patients and the utility of individually tailored radiation in patients with low-risk, early breast cancer.
- Increasing number of WBHHS principal investigators pursing research projects and advancing Clinical Trial partnerships.
- Partnerships in place with the following local health service providers, to enhance access to specialist services close to home:
  - GenesisCare Cardiology — Cardiac investigations, coronary angiography and interventions (Hervey Bay, Bundaberg)
  - GenesisCare Oncology — Radiation oncology services (Hervey Bay, Bundaberg)
  - Mater Hospital Bundaberg — Paediatric ear, nose and throat services
  - iMed Central Queensland — Onsite and offsite radiologist services, including interventional and consultancy services (Bundaberg, Hervey Bay and Maryborough) and radiology reporting (all Wide Bay facilities)
  - Bundaberg Private Day Hospital — Endoscopy services and cataract surgery
  - Hervey Bay Surgical Hospital — Endoscopy and ophthalmology services
  - Wide Bay Neuroscience — Neurological services
  - Bundaberg Health Promotions Ltd — Three cardiac and pulmonary rehabilitation programs.
  - Wide Bay Nuclear Medicine – offsite.
- Commenced a trial home-monitoring system for women with Gestational Diabetes.
- Offered flexible modes of vaccination delivery via the Vax Van and mobile outreach clinics.
- Education partnership with Maryborough State High School provides opportunities for students to gain Certificate II in Health, supporting Wide Bay to grow our own workforce.
- Launch of Allied Health Rural Development Pathway, training allied health professionals in the North Burnett and enabling them to pursue a career locally and expanding our allied health services within rural communities.
- Launch of podiatry telehealth service for rural high-risk foot service, supporting patients to access time critical care.

WBHHS Strategic Direction: Plan today for future infrastructure

WBHHS continues to invest in important infrastructure builds and upgrades to ensure our facilities are fit for purpose and meet the needs of our growing population.

Performance indicators against strategic goals include:

- Significant progress towards developing a detailed business case for a proposed new hospital on a new site in Bundaberg, which is due to be submitted to State Government in 2021. Initiating activities to acquire the selected site for a proposed a new hospital in Bundaberg and progressing detailed site planning activities in preparation for the first stage of the project.
- Progressing the delivery of the Fraser Coast Mental Health Service Project, which involves the construction of a new 22-bed acute mental health inpatient unit at Hervey Bay hospital and refurbishment of the existing inpatient unit at Maryborough hospital into a 10-bed specialist sub-acute unit, which will focus on older people's mental health care.
- Progressing Maryborough Hospital roof replacement and remediation upgrade works.
- Progressing upgrades to Hervey Bay Hospital's main power switchboard to improve electrical infrastructure resilience.
- Progressing upgrades to Hervey Bay Hospital's cooling towers to meet current and future demand.
- Continuing work to replace ageing chillers at Bundaberg Hospital to ensure continued supply of chilled water for air conditioning and other essential services, minimising the risk of service interruptions.
- Continuing planning and design work for a 28-bed alcohol and other drug residential rehabilitation and withdrawal management service facility in Bundaberg.

- Continued improvement of asset management systems and lifecycle planning.
- Approval of capital investment proposals for asset renewal/replacement that are prioritised according to the Strategic Asset Management Plan.
- $400,000 invested in new outpatient clinic area which opened in January 2021 in Hervey Bay Hospital, improving privacy, comfort and patient experience for paediatric, maternity and gynaecology patients.
- Extension to Eidsvold Family Practice through non-recurrent funding from the Making Tracks fund of approximately $80,000.
- Completion and commissioning of refurbishment works to Maryborough Hospital, upgrading the Emergency Department, Specialist Outpatients Department and main reception area.
- Completion of upgrades to Maryborough Hospital air conditioning, including chiller replacements.
- Completion of upgrades to Maryborough Hospital electrical switchboards.
- Refurbishment of the Eidsvold Multipurpose Health Service Emergency Department.
- Continuing upgrades and renewal of clinical equipment, as part of the rolling Health Technology Equipment Replacement program, to ensure all appliances are compliant, up to date and can support clinicians to provide the best possible care to patients.
- An agile and flexible approach to modifying infrastructure and assets to reduce risks associated with the COVID-19 pandemic, such as segregating clinical areas, improving ventilation along with establishing onsite and offsite fever and vaccination clinics.
- A Patient Experience Survey was undertaken in July 2020 on medical wards at Bundaberg, Maryborough and Hervey Bay hospitals. A total of 170 surveys were completed with 117 patients indicating their care was 'very good' (69 per cent) and 47 indicating their care was 'good' (28 per cent).
- In February 2021, WBHHS implemented a new statewide approach of collecting patient reported experience measures (known as PREMs), replacing the Patient Experience Survey. For the remainder of the 2020-2021, 700 patients responded to the SMS survey with 69 per cent indicating their overall patient experience was 'very good' and 18 per cent indicating their care was 'good'. All rural facilities received a 100 per cent 'very good' rating.

WBHHS Strategic Direction: Develop and support our staff

WBHHS is constantly working to improve the employee experience, from graduate training and recruitment through to innovative training delivery, research support and enhancing career pathways.

Performance indicators against strategic goals include:

- WBHHS in partnership with Clinical Excellence Queensland delivered several leadership and management programs to staff. In total, 34 workshops focussing on building teams, culture, management and frontline performance were delivered to 229 participants, across the equivalent of 357 training days.
- Simple IT solutions, implementing scanners and label makers into surgeries and dental vans has decreased the workload of administration teams by 30 per cent.
- Funding under the Mental health and Wellbeing initiative to bolster existing community services to address the increase in activity and demand post COVID-19 has resulted in an increase of 12.4 FTE for the region.
- Our 68th candidate is about to complete the Australian Medical Council Hervey Bay Hospital Workplace Based Assessment (WBA) program. The extensive selection process and support structures in place continue to ensure a 100 per cent success rate. The WBA program has a strong positive influence on RMO and PHO recruitment, has increased the length of stay of RMOs with consequent increased stability in our workforce. WBA graduates continue to move into GP training positions in the Wide Bay, which is very beneficial to our Health service.
- Recruitment of 88 graduate Registered Nurses, including 36 at Bundaberg Hospital, 43 at Fraser Coast hospitals, and nine in rural facilities.
- Recruitment of one or more graduate nurses to all seven rural hospitals or multipurpose health services, with many continuing in their roles beyond their graduate year.
- Implementation of the Shatter Mental Health Stigma campaign in October 2020. 45 staff have self-registered as champions, assisting with raising awareness and deliver education on the impact of mental health stigma.
- More than 800 in-situ simulation education events were provided, involving over 7,000 employee attendances.
- Over 2,000 weeks of student placement for vocational and tertiary sector nursing students.
- Continued improvement in the representation of Aboriginal and Torres Strait Islander people in the workforce.
- WorkCover average leave rate (measuring work time lost to injury) of 0.51 per cent, compared to 0.58 per cent in 2019-2020 (Queensland Health target is 0.3 per cent). More work is planned in 2021-2022 to ensure our safety controls are in place and sustainable, including control effectiveness audits and reviews.
- Turnover rate (measuring turnover of permanent roles only) of 6.88 per cent in 2020-2021 (compared to 5.3 per cent for Queensland Health). More work is planned in 2021-2022 to reduce the turnover rate including more face-to-face information sessions in line with social distancing requirements, more training, leadership opportunities and promotional videos.
- Launch of regular speech pathology-led training sessions to Bundaberg Hospital nursing staff on swallowing and communication.
- Development and delivery of a Multi-Disciplinary Team learning model for students across dietetics, speech pathology, social work, occupational therapy and physiotherapy in Bundaberg.
- Continued development and growth of a now 90 strong staffing operation within the WBHHS vaccination service, enabling the clinics and staff to flex up and down as needed.
- Development and implementation of the Medical Education and Training Committee to improve the professional governance and education of medical students and all levels of doctors.
- Involvement in high school engagement programs and job expos with a view to growing and retaining a local workforce.
- Expansion of leadership training for all staff with the introduction of the Step Up and Lead, and Lead for Performance programs.
- As at 30 June 2021, WBHHS's PDP compliance was 56.84 per cent. Several factors have contributed to the rate this financial year, including COVID-19 impacts, staff acting in positions outside of their regular area and some areas deferring until release of the new PDP process.
- A total of 52 research projects across WBHHS obtained Site Specific Approval during 2020-21.

Financial summary

2020–2021: in review

WBHHS ended the 2020-2021 financial year with an operating surplus of $3.1 million, which equates to 0.4 per cent of its operating revenue of $717 million. This is a significant contrast with the $7.6 million operating deficit reported for the 2019-2020 financial year. WBHHS has developed and implemented a Performance Management Framework and a more robust budget build process to achieve an operating surplus.

This year saw the HHS balance maintaining the continuity of services with the demand of managing the COVID-19 pandemic response.

The Commonwealth and State guarantee of funding under the National Health Reform Agreement (NHRA) was extended into 2020-2021. This assisted in minimising the financial impact of clinically appropriate, but less efficient, models of care within the service. In response, WBHHS implemented a Funding and Revenue Strategy focused on maximising Own Sourced revenue. While activity targets were underwritten by the NHRA, Planned Care targets were extended to manage continuity of demand and waitlists for elective procedures. The health service successfully met both the core and extended Planned Care targets.

In relation to COVID-19 costs, the National Partnership Agreement remained in force through 2020-2021 and supported the reimbursement of all eligible costs.

Anticipated maintenance

Anticipated maintenance is a common building maintenance strategy utilised by public and private sector industries. All Queensland Health entities comply with the *Queensland Government Maintenance Management Framework*, which requires the reporting of anticipated 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 closely managed to ensure all facilities are safe.

As at 30 June 2021, WBHHS had a reported total anticipated maintenance of $52.3 million. WBHHS is currently completing a condition assessment program for its facilities, and the value of anticipated maintenance may vary as a result.

WBHHS has the following strategies in place to mitigate any risks associated with these items:

- Continue planned reduction of maintenance liability as identified in the current Asset Management and Maintenance Plan
- Address any unplanned item using annual maintenance budget if the risk profile changes and work needs to be carried out urgently
- Continue to seek assistance from the Priority Capital Program to address eligible items
- Maximise capital projects to reduce maintenance liability where possible.

2021–2022: an outlook

WBHHS continues to work in a COVID-19 environment, supporting the response to the pandemic and the coordination and delivery of the vaccination program to the Wide Bay community. At the same time, WBHHS is focused on supporting the State Government's recovery program and dedicated to delivering achievable solutions while being cognisant of the fiscal challenges.

The retraction of the Commonwealth and State guarantee of funding returns WBHHS to a full Activity Based Funding model. This presents a significant challenge for the HHS in meeting activity targets along with growing demand from a population with significant behavioural and demographic risk factors in a fiscally constrained environment. In response to this challenge and building on the work the service has already implemented through the Health System Sustainability program, WBHHS is fully focused on transformation and optimisation of services leveraging off good governance, technology and innovation. This builds on the work the service has already implemented over recent years that continue to reap financial benefits in 2019-2020 and beyond, including improved value for money in clinical services sourced from the private sector, improved procurement outcomes, and better WorkCover performance.

Financial sustainability remains a key strategic risk to WBHHS, given tightening financial pressures and growing demand. The Board and Executive are committed to working with staff to deliver productivity and efficiency improvements to meet increasing demand for services without compromising safety and quality.

Wide Bay Hospital and Health Service

Financial Statements - 30 June 2021

Wide Bay Hospital and Health Service

Wide Bay Hospital and Health Service

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2021

OPERATING RESULT	Notes	2021 $'000	2020 $'000
Income			
User charges and fees	A1-1	**60,826**	54,979
Funding for public health services	A1-2	**636,586**	610,055
Grants and other contributions	A1-3	**10,714**	10,278
Other revenue	A1-4	**8,697**	7,859
Total Revenue		**716,823**	683,171
Gain on disposals		**75**	38
Total Income		**716,898**	683,209
Expenses			
Employee expenses	A2-1	**75,229**	69,662
Health service employee expenses	A2-2	**404,479**	388,025
Supplies and services	A2-3	**203,260**	203,101
Interest on lease liabilities	B8-1	**267**	259
Depreciation and amortisation	B5-1/B8-1	**22,772**	22,402
Impairment losses / (reversals)	B2-2	**494**	243
Other expenses	A2-4	**7,314**	7,084
Total Expenses		**713,815**	690,776
Operating Result for the year		**3,083**	(7,567)
Other Comprehensive Income			
Items that will not be reclassified subsequently to profit or loss			
Increase / (decrease) in asset revaluation surplus	B9-2	**843**	5,188
Total Other Comprehensive Income for the year		**843**	5,188
Total Comprehensive Income for the year		**3,926**	(2,379)

The accompanying notes form part of these statements.

Wide Bay Hospital and Health Service

STATEMENT OF FINANCIAL POSITION

as at 30 June 2021

	Notes	2021 $'000	2020 $'000
Current Assets			
Cash and cash equivalents	B1	**35,016**	27,629
Receivables	B2	**9,592**	8,335
Inventories	B3	**5,503**	4,553
Other assets	B4	**5,196**	5,046
Total Current Assets		**55,307**	45,563
Non-Current Assets			
Property, plant and equipment	B5-1	**302,741**	307,283
Right-of-use assets	B8-1	**9,368**	10,159
Total Non-Current Assets		**312,109**	317,442
Total Assets		**367,416**	363,005
Current Liabilities			
Payables	B6	**43,927**	35,579
Lease liabilities	B8-1	**1,818**	1,647
Accrued employee benefits		**709**	3,039
Other liabilities	B7	**2,679**	66
Total Current Liabilities		**49,133**	40,331
Non-Current Liabilities			
Lease liabilities	B8-1	**7,904**	8,685
Total Non-Current Liabilities		**7,904**	8,685
Total Liabilities		**57,037**	49,016
Net Assets		**310,379**	313,989
Equity			
Contributed equity	B9-1	**223,503**	231,039
Accumulated surplus / (deficit)		**7,102**	4,019
Asset revaluation surplus	B9-2	**79,774**	78,931
Total Equity		**310,379**	313,989

The accompanying notes form part of these statements.

Wide Bay Hospital and Health Service

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2021

	Notes	Contributed equity $'000	Asset revaluation surplus $'000	Accumulated surplus/ (deficit) $'000	Total equity $'000
Balance as at 1 July 2019		229,266	76,867	11,586	317,719
Operating Result					
Operating result from continuing operations		-	-	(7,567)	(7,567)
Prior year adjustments	B9-2	3,124	(3,124)		-
Other Comprehensive Income					
Increase in asset revaluation surplus	B9-2	-	5,188	-	5,188
Total Comprehensive Income for the Year		3,124	2,064	(7,567)	(2,379)
Transactions with Owners as Owners:					
Non-appropriated equity asset transfers	B9-1	2,933			2,933
Non-appropriated equity injections - capital works	B9-1	18,118			18,118
Non-appropriated equity withdrawals - depreciation funding	B9-1	(22,402)			(22,402)
Net Transactions with Owners as Owners		(1,351)	-	-	(1,351)
Balance at 30 June 2020		**231,039**	**78,931**	**4,019**	**313,989**
Balance as at 1 July 2020		231,039	78,931	4,019	313,989
Operating Result					
Operating result from continuing operations		-	-	3,083	3,083
Other Comprehensive Income					
Increase in asset revaluation surplus	B9-2	-	843	-	843
Total Comprehensive Income for the Year		-	843	3,083	3,926
Transactions with Owners as Owners:					
Equity asset transfers	B9-1	508			508
Non-appropriated equity injections - capital works	B9-1	14,728			14,728
Non-appropriated equity withdrawals - depreciation funding	B9-1	(22,772)			(22,772)
Net Transactions with Owners as Owners		(7,536)	-	-	(7,536)
Balance at 30 June 2021		**223,503**	**79,774**	**7,102**	**310,379**

The accompanying notes form part of these statements.

Wide Bay Hospital and Health Service

STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

	Notes	2021 $'000	2020 $'000
Cash flows from operating activities			
Inflows			
User charges and fees		**675,692**	642,580
Grants and other contributions		**4,822**	4,637
GST input tax credits from ATO		**12,948**	13,342
GST collected from customers		**676**	616
Other receipts		**8,375**	10,140
Outflows			
Employee expenses		**(77,561)**	(69,058)
Health service employee expenses		**(416,593)**	(384,402)
Supplies and services		**(179,149)**	(196,708)
GST paid to suppliers		**(12,904)**	(13,708)
GST remitted to ATO		**(820)**	(519)
Other payments		**(7,369)**	(6,819)
Net cash provided by operating activities	CF-1	**8,117**	101
Cash flows from investing activities			
Inflows			
Sales of property, plant and equipment		**84**	82
Outflows			
Payments for property, plant and equipment		**(15,047)**	(15,075)
Net cash used in investing activities		**(14,963)**	(14,993)
Cash flows from financing activities			
Inflows			
Equity injections		**16,306**	16,539
Outflows			
Lease payments	CF-2	**(2,073)**	(1,718)
Net cash provided by financing activities		**14,233**	14,821
Net increase in cash and cash equivalents		**7,387**	(71)
Cash and cash equivalents at the beginning of the financial year		**27,629**	27,700
Cash and cash equivalents at the end of the financial year	B1	**35,016**	27,629

The accompanying notes form part of these statements.

Wide Bay Hospital and Health Service

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2021 $'000	2020 $'000
Operating result	**3,083**	(7,567)
Non-cash items:		
Depreciation grant funding	**(22,772)**	(22,402)
Depreciation and amortisation	**22,772**	22,402
Donations below fair value	**(5,807)**	(5,608)
Services below fair value	**5,807**	5,608
Net (gain) / loss on disposal of assets	**79**	169
Donated non-cash assets	**(11)**	(34)
Interest on lease liabilities	**267**	259
Changes in assets and liabilities:		
(Increase) / Decrease in receivables	**(2,838)**	7,165
(Increase) / Decrease in inventories	**(949)**	171
(Increase) / Decrease in contract assets	**1,148**	(4,246)
(Increase) / Decrease in prepayments	**(1,296)**	(28)
Increase / (Decrease) in trade payables	**8,352**	3,619
Increase / (Decrease) in contract liabilities and unearned revenue	**2,614**	(14)
Increase / (Decrease) in accrued employee benefits	**(2,332)**	607
Net cash provided by operating activities	**8,117**	101

CF-2 Change in liabilities arising from financing activities

	2021 $'000	2020 $'000
Lease Liabilities		
Balance at 1 July	**10,332**	4,476
Non-cash movements:		
New leases acquired during the year	**1,196**	7,345
Lease interest	**267**	259
Other non-cash adjustments	**-**	(30)
Cashflows:		
Lease repayments	**(2,073)**	(1,718)
	9,722	10,332

BASIS OF FINANCIAL STATEMENT PREPARATION

GENERAL INFORMATION

The Wide Bay Hospital and Health Service (WBHHS) was established on 1st July 2012 as a not-for-profit statutory body under the *Hospital and Health Boards Act 2011* and is domiciled in Australia. The HHS is responsible for providing primary health, community and health services and hospital services in the area assigned under the *Hospital and Health Boards Regulation 2012*.

Funding is obtained predominately through the purchase of health services by the Department of Health (DoH) on behalf of both the State and Australian Governments. In addition, health services are provided on a fee for service basis mainly for private patient care.

The Hospital and Health Service is controlled by the State of Queensland which is the ultimate parent.

The head office and principal place of business of WBHHS is:

c/- Bundaberg Hospital
271 Bourbong Street,
Bundaberg QLD 4670

COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The financial statements:

- are general purpose financial statements and 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;*
- have been prepared in accordance with all applicable new and amended Australian Accounting Standards and Interpretations as well as the *Queensland Treasury's Financial Reporting Requirements for the year ended 30 June 2021*, and other authoritative pronouncements;
- have been prepared on an accrual basis (except for the statement of cash flows which is prepared on a cash basis).

PRESENTATION

The financial statements:

- are presented in Australian dollars;
- have been rounded to the nearest $1,000 or, where the amount is $500 or less, to zero unless the disclosure of the full amount is specifically required;
- present reclassified comparative information where required for consistency with the current year's presentation;
- Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' due to WBHHS not having unconditional right to defer settlement beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

MEASUREMENT

The financial statements:

- are prepared on a historical cost basis, except where stated otherwise.
    - **Historical cost -** under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.
    - **Fair value** is the price that would be received to sell an asset or paid to transfer a liability 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.
    - **Net realisable value** represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The general-purpose financial statements are authorised for issue by the Chair of the Board, the Chief Executive and the Chief Financial Officer at the date of signing the Management Certificate.

FURTHER INFORMATION

For information in relation to WBHHS's financial statements:
Visit the WBHHS website at: www.health.qld.gov.au/widebay

NOTES ABOUT FINANCIAL PERFORMANCE

A1 REVENUE

Note A1-1: User charges and fees

	2021 $'000	2020 $'000
Revenue from contracts with customers		
Pharmaceutical Benefit Scheme	**30,192**	28,924
Sales of goods and services	**7,124**	4,162
Hospital fees	**22,051**	20,851
Other user charges and fees		
Sales of goods and services	**1,459**	1,042
Total	**60,826**	54,979

User charges and fees controlled by the HHS primarily comprises hospital fees (private patients), reimbursement of pharmaceutical benefits, sale of goods and services and inter-entity recoveries.

Disclosures – Revenue from contracts with customers

Revenue from contracts with customers is recognised when the HHS transfers control over goods or services to the customer. The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for user charges and fees revenue associated with contracts with customers.

Type of goods or services	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policy
Hospital fees	WBHHS receives revenue for the provision of public health services to both admitted and non-admitted patients. Payments for these services are received from several sources such as private patients, compensable patients and ineligible patients at the time of discharge from hospital.	Revenue is recognised on delivery of the services to the customers under AASB 15.
Sales of goods and services	WBHHS receives inter-entity and other Government entity recoveries for services provided as well as small amounts of revenue from individuals for goods and services provided. Their services are generally provided to customers simultaneously receiving and consuming the benefits provided.	Revenue is recognised on delivery of goods and services to the customers under AASB 15.
Pharmaceutical benefit scheme (PBS) reimbursements	Public hospital patients can access medicines listed on the PBS if they are being discharged or attending outpatient day clinics and admitted receiving chemotherapy treatment. Medicare Australia reimburse the cost of the pharmaceutical items at the agreed wholesale price. Reimbursements are claimed electronically via PBS online payments and submitted to Medicare and directly paid to WBHHS.	Revenue is recognised as drugs are distributed to patients on behalf of the customer under AASB 15.

Note A1-2: Funding for public health services

	2021 $'000	2020 $'000
Revenue from contracts with customers		
Activity based funding	**469,801**	465,947
Other funding for public health services		
Block funding	**75,579**	70,053
Department of Health funding	**91,206**	74,055
Total	**636,586**	610,055

A1 REVENUE *(Continued)*

Accounting policy – Funding for the provision of 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 Australian Government pays its share of National Health funding directly to the Department of Health, for on forwarding to the Hospital and Health Service. The service agreement is reviewed periodically and updated for changes in activities and prices of services delivered by WBHHS. Cash funding from the Department of Health is received fortnightly for State payments and monthly for Commonwealth payments and is recognised as revenue as the performance obligations under the service level agreement are discharged. Commonwealth funding to Wide Bay in 2021 was $232.0m (2020, $222.6m).

At the end of the financial year, an agreed technical adjustment between the Department of Health and WBHHS 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 WBHHS's delivery of health services. Ordinarily, activity based funding is recognised as public health services are delivered, however, due to the impacts of COVID-19 activity based funding, was guaranteed by the Commonwealth government for 2019-20 and 2020-21 financial years under the National Health Reform Agreement. As such, the Department of Health will not make any adjustments for under delivery against activity based funding targets.

Note A1-3: Grants and other contributions

	2021 $'000	2020 $'000
Revenue from contracts with customers		
Australian Government - specific purpose payments	**4,784**	4,397
Other grants and contributions		
Other grants	**25**	24
Donations - other	**98**	249
Donations below fair value	**5,807**	5,608
Total	**10,714**	10,278

Grants, contributions and donations are non-reciprocal transactions where the HHS does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the HHS 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 to be controlled by the HHS.

Contributed assets when applicable are recognised at their 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. When this is the case, an equal amount is recognised as revenue and an expense.

A1 REVENUE *(Continued)*

Disclosures – Grants and contributions

The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for Grants, Contributions and Donations assessed under AASB15 and AASB 1058.

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Transition Care Program (TCP) grant	The Australian Government, in partnership with the state and territory governments, are committed to providing an enhanced quality of life for older Australians and supporting positive and healthy ageing through the provision of high quality and cost-effective services for frail older people and their carers. An enforceable contract is in place and has sufficiently specific performance obligations.	Revenue is recognised as performance obligations are met in accordance with AASB 15.
General donations (cash)	In some instances, WBHHS receives cash donations to purchase specific equipment which is recognised on receipt.	Revenue is recognised on receipt in accordance with AASB 1058.
General donations (non-cash)	In some instances, WBHHS receives donated minor equipment under the asset recognition threshold however these are generally provided unconditionally.	Revenue is recognised on receipt in accordance with AASB 1058.
Donations below fair value	WBHHS receives corporate services support from the Department for no direct cost. Corporate services received would have been purchased if they were not provided by the Department and include payroll services, accounts payable and banking services. An equal amount of revenue is recognised as donations services below fair value.	Revenue is recognised on receipt in accordance with AASB 1058.

Note A1-4: Other revenue

	2021 $'000	2020 $'000
Revenue from contracts with customers		
Contract staff recoveries	**6,937**	6,142
General recoveries	**935**	977
Other revenue		
General recoveries	**652**	461
Interest	**18**	30
Other revenue	**155**	249
Total	**8,697**	7,859

Other revenue primarily reflects recoveries of payments for contracted staff from third parties such as universities and other government agencies as well as recoveries of insurance claims from the Queensland Government Insurance Fund (QGIF). Revenue recognition for contract staff recoveries is accounted for under AASB 15 Revenue from Contracts with Customers, where revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied. Revenue recognition for the balance of other revenue is based on either invoicing for related goods & services and/or the recognition of accrued revenue based on estimated volumes of goods or services delivered.

A1 REVENUE *(Continued)*

Disclosures – Other revenue

The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for other revenue assessed under AASB15 and AASB 1058.

Type of good or service	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Student placements (internal)	Contracts relating to internal staff placements through colleges such as Mercy Health, Australasian College for Emergency Medicine, and the Australian and New Zealand College of Anaesthetics. Performance obligations relate to the number of placements and locations of interns. The transaction price is based on the estimated cost of the placement at a certain level/classification.	Revenue is recognised over time as performance obligations are met in accordance with AASB 15.
Student placements (external)	Contracts with tertiary institutions for student clinical placements. Performance obligations are measures against an agreed price per student.	Revenue is recognised over time as performance obligations are met in accordance with AASB 15.
Salary recoveries	Contracts providing for health care staff (e.g. Breast Care Nurses funded by the McGrath Foundation). Specific performance obligations exist based on permanent/temporary placement of Full Time Equivalents (FTE's) for specific purposes and outcomes. The transaction price is based on the estimated cost of the placement at a certain level/classification.	Revenue is recognised as performance obligations are met in accordance with AASB 15.

A2 EXPENSES

Note A2-1: Employee expenses

	2021 $'000	2020 $'000
Employee benefits		
Wages and salaries*	**64,089**	59,163
Annual leave levy	**4,072**	3,944
Employer superannuation contributions	**4,792**	4,382
Long service leave levy	**1,488**	1,377
Employee related expenses		
Workers' compensation premium	**788**	796
Total	**75,229**	69,662

**Wages and salaries include $1.98m (2020: $2.2m) in one off taxable pro-rata payments to staff under the Public Sector Wages Policy. These payments were made as part of the industrial agreements between Qld Health and the Unions (announced in September 2019). This equates to payments being made to 1,580 full-time equivalent employees (2020: 1,784).*

Under section 20 of the *Hospital and Health Boards Act 2011* a Hospital and Health Service (HHS) can employ health executives and contracted senior health service employees, including Senior Medical Officers (SMO) and Visiting Medical Officers (VMO). All other employees are considered employees of the Department (health service employees, refer note A2-2).

Employee expenses represent the cost of engaging board members and the employment of health executives, Senior Medical and Visiting Medical Officers who are employed directly by WBHHS.

Wages, salaries and sick leave

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

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

Annual and long service leave

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme, levies are payable to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. No provision for annual leave and long service leave is recognised in WBHHS's financial statements as a liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 Whole of Government and General Government Sector Financial Reporting. These levies are expensed in the period in which they are paid or payable. Amounts paid to employees for annual leave and long service leave are claimed from the schemes quarterly in arrears.

Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

Accumulation Plan: Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement (EBA) or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period. Board Members, Visiting Medical Officers, and employees can choose their superannuation provider, and WBHHS pays contributions into complying superannuation funds.

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

Pandemic Leave: An additional 2 days of leave was granted to all non-executive employees of the Department of Health and HHS's in November 2020 based on set eligibility criteria as recognition of the effects of the COVID-19 pandemic on staff wellbeing. This leave must be taken within 2 years or eligibility is lost. Total value of the leave equates to $2.58m. Half of this was paid in advance by WBHHS to the Department of Health during 2020-21 with the remaining balance to be paid in 2021-22. The leave is expensed in the period it which it is taken, and the remaining balance treated as a pre-payment to the Department of Health.

A2 EXPENSES *(Continued)*

Workers' compensation premium

WBHHS pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not an employee benefit and is recognised separately as employee related expenses.

	2021	2020
Number of WBHHS Employees (FTE) *	**157**	157

* FTE *reflects the number of employees including both full-time employees and part-time employees, as at 30 June, measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)).*

A2-2 Health Service Employees (FTE)

WBHHS is not a prescribed employer. Therefore, in accordance with the *Hospital and Health Boards Act 2011*, all staff, with the exception of executive staff and SMOs and VMOs (refer note A2-1), are employees of the Department and are referred to as Health Service employees. Under this arrangement:

- The Department provides employees to perform work for WBHHS and acknowledges and accepts its obligations as the employer of these employees;
- WBHHS is responsible for the day to day management of these Departmental employees;
- WBHHS reimburses the Department for the salaries and on-costs of these employees.

WBHHS discloses the reimbursement of these costs as Health Service Employee expenses.

	2021	2020
Number of Health Service Employees (FTE) *	**3,277**	3,184
Health Service employee expenses	**404,479**	388,025

* FTE *reflects the number of employees including both full-time employees and part-time employees, as at 30 June, measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI))*

Note A2-3: Supplies and services

	2021 $'000	2020 $'000
Clinical supplies and services	**28,781**	27,467
Outsourced clinical services	**28,594**	24,644
Clinical contractors and consultants *	**20,317**	28,235
Other contractors and consultants	**507**	581
Drugs	**37,088**	35,804
Pathology	**14,899**	12,787
Repairs and maintenance including minor capital works	**12,108**	12,346
Catering and domestic supplies	**6,701**	7,190
Patient travel	**10,955**	13,016
Other travel	**2,949**	3,689
Electricity and other energy	**4,212**	4,397
Lease expenses	**1,693**	2,239
Motor vehicles	**412**	478
Communications	**4,895**	4,356
Computer services	**6,784**	6,583
Services below fair value	**5,807**	5,608
Other	**16,558**	13,681
Total	**203,260**	203,101

* *Clinical contractors and consultants includes $14.9 million (2020: $19.7 million) for locum medical staff.*

A2 EXPENSES *(Continued)*

Note A2-4: Other expenses

	2021 $'000	2020 $'000
Insurance premiums QGIF *	**5,815**	5,388
Other insurance	**127**	214
Inventory written off	**177**	146
Losses from the disposal of non-current assets	**161**	204
Other legal costs	**292**	272
Advertising	**227**	289
Other **	**515**	571
	7,314	7,084

***Insurance:** WBHHS is insured under the Department's insurance policy with the Queensland Government Insurance Fund (QGIF) and pays a fee to the Department as a fee for service arrangement. QGIF covers property and general losses above a $10,000 threshold and medical indemnity payments above a $20,000 threshold and associated legal fees. Premiums are calculated on a risk assessment basis.

****Other:** Other includes audit fees paid or payable and special payments.
Audit fees: of $169 thousand to the Queensland Audit Office (2020: $194 thousand). There are no non-audit services included in this amount.
Special payments: of $10 thousand (2020: $39 thousand) includes ex gratia and other expenditure that WBHHS is not contractually or legally obligated to make to other parties. In compliance with the Financial and Performance Management Standard 2019, WBHHS maintains a register setting out details of all special payments greater than $5,000. As at 30 June there were no special payments greater than $5,000.

NOTES ABOUT FINANCIAL POSITION

B1 CASH AND CASH EQUIVALENTS

	2021 $'000	2020 $'000
Cash at bank and on hand	**33,718**	26,338
General trust at call deposits*	**1,298**	1,291
Total	**35,016**	27,629

* WBHHS receives cash contributions from external entities and other benefactors in the form of gifts, donations and bequests for specific purposes. Contributions are also received from excess earnings from private practice clinicians under Granted Private Practice arrangements to provide for education, study and research in clinical areas. At 30 June 2021, the amount of $1.3 million (2020: $1.29 million) was in General Trust. Included in this was $506 thousand (2020: $511 thousand) for excess earnings from private practice clinicians.

Cash includes all cash on hand and in banks, cheques receipted but not banked at 30 June as well as all deposits at call with financial institutions and cash debit facilities.

WBHHS's bank accounts are grouped with the Whole of Government (WoG) set-off arrangement with the Commonwealth Bank of Australia. As a result, WBHHS does not earn interest on surplus funds nor is it charged interest or fees for accessing its approved cash debit facility. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

General trust at call deposits do not form part of the WoG banking arrangement and incur fees as well as earn interest. Interest earned from general trust accounts is used in accordance with the terms of the trust. These funds are held with the Queensland Treasury Corporation.

B2 RECEIVABLES

Note B2-1: Trade and other receivables

	2021 $'000	2020 $'000
Trade receivables	**5,036**	5,619
Less: Loss allowance	**(384)**	(345)
	4,652	5,274
GST receivable	**1,552**	1,595
GST payable	**(48)**	(191)
	1,504	1,404
Accrued health service funding	**2,493**	79
Other DoH receivables	**943**	1,578
Total	**9,592**	8,335

Receivables are measured at amortised cost less any impairment, which approximates their fair value at reporting date. Trade receivables are recognised at the amount due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is generally required within 30 days from invoice date. The collectability of receivables is assessed periodically with allowance being made for impairment.

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

WBHHS calculates impairment based on an assessment of individual debtors within specific debtor groupings, including geographic location and service stream (e.g. Medicare ineligible patients, long stay patients etc). A provision matrix is then applied to measure lifetime expected credit losses. The allowance for impairment reflects WBHHS's assessment of the credit risk associated with receivables balances and is determined based on historical rates of bad debts (by category), forward looking adjustments (where applicable based on information such as local unemployment, industry factors etc) for any change to current conditions likely to materially change the credit risk associated with debtor groups, and management judgement. The level of allowance is assessed taking into account the ageing of receivables, historical collection rates, and specific knowledge of the individual debtor's financial position.

The individually impaired receivables as at 30 June mainly related to overseas / ineligible patients.

Disclosure – Receivables

The closing balance of receivables arising from contracts with customers at 30 June 2021 is $3.1m (2020: $4.3m).

B2 RECEIVABLES *(Continued)*

Note B2-2: Impairment of Receivables

(i) Ageing of trade receivables

	2021			2020		
	Gross receivables	Loss rate	Expected credit loss	Gross receivables	Loss rate	Expected credit loss
	$'000	%	$'000	$'000	%	$'000
Trade receivables						
Current	**1,536**	**8%**	**(118)**	**3,628**	**3%**	**(107)**
1 to 30 days overdue	**1,333**	**9%**	**(120)**	**768**	**15%**	**(117)**
31 to 60 days overdue	**562**	**11%**	**(62)**	**310**	**9%**	**(29)**
61 to 90 days overdue	**185**	**11%**	**(20)**	**304**	**6%**	**(18)**
Greater than 90 days	**1,420**	**5%**	**(64)**	**609**	**12%**	**(75)**
Total	**5,036**		**(384)**	**5,619**		**(345)**

(ii) Disclosure - Movement in loss allowance for trade receivables

	2021	2020
	$'000	$'000
Balance at 1 July	**345**	159
Amounts written off during the year	**(455)**	(57)
Increase/(decrease) in allowance recognised in operating result	**494**	243
Balance at 30 June	**384**	345

B3 INVENTORIES

	2021	2020
	$'000	$'000
Inventories held for distribution - at cost		
Pharmaceuticals	**1,998**	1,689
Clinical supplies	**3,434**	2,790
Catering and domestic	**60**	63
Other	**11**	11
Total	**5,503**	4,553

Inventories consist mainly of clinical supplies and pharmaceuticals held for distribution in hospital and health service facilities and are provided to public admitted patients free of charge except for pharmaceuticals which are provided at a subsidised rate.

Inventories held for distribution are measured at cost adjusted where applicable, for any loss of service potential. Cost is assigned on a weighted average cost.

B4 OTHER ASSETS

	2021	2020
	$'000	$'000
Current		
Prepayments	**2,097**	800
Contract assets	**3,099**	4,246
	5,196	5,046

**Contract assets includes $0.8 million (2020: $2.2m) associated with the Department of Health and $2.3 million (2020: $2.0m) associated with contracts with other customers.*

Disclosure – Contract assets

Contract assets arise from contracts with customers and are transferred to receivables when the HHS's right to payment becomes unconditional. This usually occurs when the invoice is issued to the customer.

B5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION

Note B5-1: Property, Plant and Equipment - Balances and Reconciliations of Carrying Amount

Property, Plant and Equipment Reconciliation	Land Level 2 (at fair value) $'000	Buildings Level 3 (at fair value) $'000	Plant and equipment (at cost) $'000	Heritage and cultural (at fair value) $'000	Capital works in progress (at cost) $'000	Total $'000
Year ended 30 June 2020						
Opening net book value	**14,921**	**250,684**	**26,520**	**-**	**12,933**	**305,058**
Acquisitions	-	-	5,834	-	9,266	15,100
Disposals	-	-	(270)	-	-	(270)
Transfers from/(to) DOH/other HHS	-	2,923	10	-	-	2,933
Transfers between classes	-	19,631	(19)	19	(19,631)	-
Revaluation increments/(decrements)	-	5,188	-	-	-	5,188
Depreciation charge for the year	-	(15,662)	(5,064)	-	-	(20,726)
Carrying amount at 30 June 2020	**14,921**	**262,764**	**27,011**	**19**	**2,568**	**307,283**
At 30 June 2020						
At cost/fair value	14,921	582,876	59,110	20	2,568	659,495
Accumulated depreciation	-	(320,112)	(32,099)	(1)	-	(352,212)
Carrying amount at 30 June 2020	**14,921**	**262,764**	**27,011**	**19**	**2,568**	**307,283**
Year ended 30 June 2021						
Opening net book value	**14,921**	**262,764**	**27,011**	**19**	**2,568**	**307,283**
Acquisitions	-	94	5,882	-	9,095	15,071
Disposals	-	-	(179)	-	-	(179)
Transfers from/(to) DOH/other HHS	485	-	23	-	-	508
Transfers between classes	-	1,460	-	-	(1,460)	-
Revaluation increments/(decrements)	8	835	-	-	-	843
Depreciation charge for the year	-	(15,795)	(4,990)	-	-	(20,785)
Carrying amount at 30 June 2021	**15,414**	**249,358**	**27,747**	**19**	**10,203**	**302,741**
At 30 June 2021						
At cost/fair value	15,414	581,562	60,898	20	10,203	668,097
Accumulated depreciation	-	(332,204)	(33,151)	(1)	-	(365,356)
Carrying amount at 30 June 2021	**15,414**	**249,358**	**27,747**	**19**	**10,203**	**302,741**

Note B5-2: Accounting Policies

Recognition thresholds for property, plant and equipment

Items of a capital nature 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. Items below these values are expensed.

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

WBHHS has a comprehensive annual maintenance program for its buildings. Expenditure is only capitalised if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (arising from ordinary wear and tear) is expensed.

Acquisition of Assets

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

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-Government change or other involuntary transfer), the acquisition cost is recognised at the gross carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation.

B5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION (C*ontinued*)

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland Government entity, are recognised at their fair value at date of acquisition in accordance with AASB 116 Property, Plant and Equipment.

Subsequent measurement of property, plant and equipment

Land and buildings are subsequently measured at fair value as required by Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. 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 items acquired during the financial year has been assessed by management to materially represent their fair value at the end of the reporting period.

Plant and equipment is measured at historical cost net of accumulated depreciation and accumulated impairment losses in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*.

Depreciation

Property, plant and equipment is depreciated on a straight-line basis progressively over its estimated useful life to the HHS.

Land is not depreciated.

Assets under construction (work-in-progress) are not depreciated until they are ready for use.

Key Judgement: Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset.

Key Estimate: Management estimates the useful lives of property, plant and equipment based on the expected period of time over which economic benefits from use of the asset will be derived. Management reviews useful life assumptions on an annual basis having given consideration to variables including historical and forecast usage rates, technological advancements and changes in legal and economic conditions. WBHHS has assigned nil residual values to all depreciable assets.

For each class of depreciable assets, the following depreciation rates were used:

Asset class	Depreciation rates
Buildings (including land improvements)	0.83% - 4.55%
Plant and Equipment	3.33% - 20.00%

Componentisation of complex assets

WBHHS's complex assets are its buildings. Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset. Components purchased specifically for particular assets are capitalised and depreciated on the same basis as the asset to which they relate. While components are not separately accounted for, there is no material effect on depreciation expense reported.

Impairment of non-current assets

Key Judgement and Estimate: All non-current physical assets are assessed for indicators of impairment on an annual basis, or where the asset is measured at fair value, for indicators of a change in fair value / service potential since the last valuation was completed. If an indicator of possible impairment exists, management determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and value in use.

As a not-for-profit entity, certain property, plant and equipment is held for the continuing use of its service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with AASB 136 Impairment of Assets, where such assets are measured at fair value under AASB 13 Fair Value Measurement, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. As a consequence, AASB 136 does not apply to such assets unless they are measured at cost.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Revaluations of non-current physical assets

The fair value of land and buildings are assessed on an annual basis by an independent professional expert or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process for WBHHS is managed by the Financial Accounting Service with input from the Chief Financial Officer (CFO). The Building, Engineering, Maintenance Service (BEMS) Unit provides assistance to the quantity

B5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION (*Continued*)

surveyors. The appointment of the independent expert was undertaken through a standing offer arrangement for Queensland State Government agencies and endorsed by the Board Audit and Risk Committee.

Use of Specific Appraisals

Revaluations using independent professional experts 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 practicable, regardless of the timing of the last specific appraisal.

The fair values reported by WBHHS are based on appropriate valuation techniques that maximises the use of available and relevant observable inputs and minimise the use of unobservable inputs.

Use of Indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. WBHHS uses indices to provide a valid estimation of the assets' fair values at the reporting date.

The expert supplies the indices used for the various types of assets. Such indices are either publicly available or are derived from market information available to the expert. The expert provides assurance of their robustness, validity and appropriateness for application to the relevant assets. Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by the expert, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided by the expert based on the entity's own circumstances.

Accounting for Change in Fair Value

Revaluation increments are credited to the asset revaluation surplus account of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. In that case it is recognised as income. 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.

WBHHS has adopted the gross method of reporting revalued assets which is where for assets revalued using a cost approach, accumulated depreciation is adjusted to equal the difference between the gross amount and the carrying amount.

Note B5-3: Valuation of Property, Plant and Equipment including Key Estimates and Judgements

Land

During the 2020-21 year, in accordance with its strategy to revalue land holdings every 5 years, WBHHS engaged the services of the State Valuation Service (SVS) to provide a comprehensive valuation report for the 2021-21 financial year. The last comprehensive valuation of land was undertaken by SVS in the 2015-16 year, with indexation having been applied since.

The fair value of land was based on publicly available data on sales of similar land in nearby localities prior to the date of the revaluation. In determining the values, adjustments were made to the sales data to take into account the location of the HHS's land, its size, street/road frontage and access, and any significant restrictions. The extent of the adjustments made varies in significance for each parcel of land.

The valuations for 2020-21 resulted in a revaluation adjustment of $8 thousand to the carrying value of land (2020: $nil). The next comprehensive revaluation is scheduled to occur in 2025-26. Indexation will occur in the intervening years in line with Queensland Treasury's Non-Current Asset Policy.

Buildings

A new 4 year rolling building valuation program commenced in 2019-20 based on major geographical locations of building and land improvement assets (i.e. Maryborough, Bundaberg, Hervey Bay and Rurals). As a result of this program, all buildings and land improvement assets with a cost threshold of $500,000 (representing 98% of the NBV of asset class) will be comprehensively valued over a 4-year period. WBHHS has engaged independent quantity surveyors AECOM to undertake the building valuations.

In 2020-21 the Rural building and land improvement assets were valued, reflecting 12% of *the* NBV of the building portfolio at the time of valuation. Those buildings which were not subject to comprehensive valuation (accounting for 2% of the NBV of the building portfolio at the time of valuation) were subject to a review through the use of indices.

Reflecting the specialised nature of health service buildings and on hospital-site residential facilities, for which there is no active market, fair value is determined using the current replacement cost methodology. Current replacement cost is a valuation technique that reflects the amount that would be required today to replace the service capacity of an asset. Current replacement cost is calculated as replacement cost less adjustments for obsolescence.

To determine the replacement cost, the lowest cost that would be incurred today, to replace the existing building with a modern equivalent, is assessed. The valuation assumes a modern equivalent building will comply with current legislation (e.g. building code) and provide the

B5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION (C*ontinued*)

same service function and form (shape and size) as the original building but with more contemporary design, materials, safety standards and construction approaches. This value is also compared against current construction contracts for reasonableness.

The replacement cost of an asset is adjusted for obsolescence. There are three types of obsolescence factored into current replacement cost, functional, economic and physical. Functional and economic obsolescence are adjustments to the gross value of the asset. This adjustment reflects the value embodied in components of a modern equivalent building that are either not present in the existing asset or that are inefficient or inadequate relative to a modern equivalent building due to technological developments or other external factors.

Physical obsolescence is time based and is therefore reflected in the calculation of accumulated depreciation. This adjustment reflects the loss in value of the building caused by factors such as wear and tear, physical stressors and other environmental factors. Physical obsolescence is calculated as straight-line depreciation, that is, the replacement cost depreciated over the total useful life of the asset. The total useful life of the asset is a combination of expired useful life and an estimate of remaining useful life.

The independent comprehensive valuation for 2020-21 resulted in a net increment to the building portfolio of $0.84m (2020: $5.19m increment) and to the asset revaluation surplus account. This is an increase of 0.32% to the fair value of buildings as at 30 June 2021. No adjustment was made to the remainder of buildings not subject to independent valuation due to the index rate of 0% being immaterial (cumulative rate 2%). This is in line with Queensland Treasury's Non-Current Asset Policy, chapter 3, where cumulative indexation increases of less than 5% are not required to be applied in that year. Should a recommendation be made to apply an increase in 2021-22 of 3% or greater, then the cumulative increase will be required to be taken up in that year.

In June 2019 the Queensland State Government announced approval had been granted for a detailed business case to be undertaken to build a new hospital in Bundaberg on a greenfield site. Given this decision, a review was conducted as to the impact of the remaining useful lives of the existing hospital buildings in Bundaberg and subsequent fair value. It was determined that although approval was granted to undertake a detailed business case, this did not indicate a successful final outcome therefore it would be premature at this stage to reset the useful lives of the existing hospital buildings. The business case is due to be presented to the Queensland Government in 2021 for consideration. The business case, informed by compressive analysis of the social, economic, environmental and financial impacts of the proposed hospital, will assist the Queensland Government make informed decisions about the future design, staging and funding of the project. Useful lives associated with existing assets will be reviewed once a decision has been made on the outcome of the detailed business case.

Note B5-4: Accounting Policies and Basis for Fair Value Measurement

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 the 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.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by WBHHS include, but are not limited to, subjective adjustments made to observable data to take account of the specialised nature of health service buildings and on hospital-site residential facilities, including historical and current construction contracts (and/or estimates of such costs), and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

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 or by selling it to another market participant that would use the asset in its highest and best use.

All assets and liabilities of WBHHS 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.

None of WBHHS's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy and there was no transfer of assets between fair value hierarchy levels during the period.

B6 PAYABLES

	2021 $'000	2020 $'000
Trade payables	**24,652**	6,333
Accrued expenses	**14,086**	11,873
Department of Health payables	**5,189**	17,373
Total	**43,927**	35,579

Payables are recognised for amounts to be paid in the future for goods and services already received. Trade creditors are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. The amounts are unsecured and normally settled within 30 - 60 days. Trade payables and accruals are presented as current liabilities as payment is due within 12 months from the reporting date.

B7 OTHER LIABILITIES

	2021 $'000	2020 $'000
Current		
Contract liabilities	**2,174**	53
Unearned revenue	**505**	13
	2,679	66

**Contract liabilities includes $1.7 million (2020: $nil) associated with Department of Health and $0.47 million (2020: $53k) associated with contracts with other customers.*

Disclosure – Contract liabilities
Contract liabilities arise from contracts with customers while other unearned revenue arise from transactions that are not contracts with customers.

When there is an outstanding obligation to deliver services in consideration for revenue received, it is recognised as a liability until the obligation has been delivered according to the terms of the Agreement.

B8 RIGHT OF USE ASSETS AND LEASE LIABILITIES

Note B8-1: Leases as a lessee

Right-of-use assets

	2021 (Buildings) $'000	2020 (Buildings) $'000
Opening balance 1 July	**10,159**	**4,476**
Additions	1,196	7,345
Depreciation charge for the year	(1,987)	(1,662)
Closing balance as at 30 June	**9,368**	**10,159**

Lease liabilities

	2021 $'000	2020 $'000
Current		
Lease liabilities	**1,818**	1,647
Non-current		
Lease liabilities	**7,904**	8,685
	9,722	10,332

Accounting policies – Leases as lessee

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received
- initial direct costs incurred, and
- the initial estimate of restoration costs

Right-of-use assets are subsequently depreciated over the lease term and be subject to impairment testing on an annual basis.

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 payments payable, changes in variable lease payments that depend upon variable indexes/rates of a change in lease term.

WBHHS measures right-of-use assets from concessionary leases at cost on initial recognition, and measures all right-of-use assets at cost subsequent to initial recognition. WBHHS has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. These 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

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the department is reasonably certain to exercise. The future lease payments included in the calculation of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the department under residual value guarantees
- the exercise price of a purchase option that the department is reasonably certain to exercise
- payments for termination penalties, if the lease term reflects the early termination

B8 RIGHT OF USE ASSETS AND LEASE LIABILITIES *(Continued)*

Where a contract contains both a lease and non-lease components such as asset maintenance services WBHHS allocates the contractual payments to each component on the basis of their stand-alone prices. However, for leases of plant and equipment WBHHS has elected not to separate lease and non-lease components and instead accounts for them as a single lease component. As at 30 June 2021 WBHHS does not have any leases of plant and equipment.

When measuring the lease liability, the HHS 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 the HHS's leases. To determine the incremental borrowing rate, WBHHS uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

Subsequent to initial recognition, the 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) Residential Accommodation Leases

WBHHS has 65 residential accommodation leases with external parties. All of these have been classified as ROU assets and Lease liabilities in line with AASB 16. WBHHS does not have any residential leases recognised as lease expenses under A2-3 due to being short term or low value.

(ii) Commercial Accommodation Leases

WBHHS has 5 commercial office accommodation leases with external parties which have been recognised as ROU assets and Lease liabilities in line with AASB 16.

(iii) Office accommodation, employee housing and motor vehicles

The Department of Housing and Public Works (DHPW) provides the HHS with access to office accommodation, employee housing and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DHPW has substantive substitution rights over the assets. The related service expenses are included under note A2-3.

(iv) Amounts recognised in profit or loss

	2021 $'000	2020 $'000
Interest expense on lease liabilities	**267**	259
Breakdown of 'Lease expenses' included in Note A2-3		
- Expenses relating to short-term leases	**95**	233
- Expenses relating to internal-to-government arrangements that are no longer leases	**1,598**	1,750
	1,693	1,983

(v) Total cash outflow for leases

	2021 $'000	2020 $'000
Lease Payments	(2,073)	(1,718)

B9 EQUITY

Note B9-1: Contributed Equity

	2021 $'000	2020 $'000
Opening balance at beginning of year	**231,039**	229,266
Non-appropriated equity injections		
Capital funding	**14,728**	18,118
Non-appropriated equity withdrawals		
Non-cash depreciation funding returned to Department of Health as a contribution towards capital works program	**(22,772)**	(22,402)
Equity asset transfers		
Land	**485**	10
Buildings		2,923
Other	**23**	-
Prior year error*	**-**	3,124
Balance at the end of the financial year	**223,503**	231,039

**2020 prior year error relates to an omission during the 2012 revaluation process, where a building was inadvertently excluded. The error was identified during the 2019 revaluation process and recognised in the ARR as at 30 June 2019. As the building was transferred from the DoH in 2012, an estimate for the fair value of the building at the time of transfer has been reallocated to the contributed equity account. The amount is immaterial for retrospective restatement and additional disclosure.*

Non-reciprocal transfers of assets and liabilities between wholly owned Queensland State Public Sector entities as a result of machinery-of-government changes are adjusted to contributed equity in accordance with Interpretation 1038 *Contributions by Owners Made to Wholly Owned Public Sector Entities*. Appropriations for equity adjustments are similarly designated.

WBHHS receives funding from the Department to cover depreciation costs. However, as depreciation is a non-cash expenditure item, the Minister of Health has approved a withdrawal of equity by the State for the same amount, resulting in non-cash revenue and non-cash equity withdrawal.

Note B9-2: Asset revaluation surplus

	2021 $'000	2020 $'000
Land		
Balance at the beginning of the financial year	**2,115**	2,115
Revaluation increments/(decrements)	**8**	-
Total Land	**2,123**	2,115
Buildings		
Balance at the beginning of the financial year	**76,816**	74,752
Revaluation increments/(decrements)	**835**	5,188
Transfer to equity (prior year unadjusted error)	**-**	(3,124)
Total Buildings	**77,651**	76,816
Balance at the end of the financial year	**79,774**	78,931

The revaluation surplus represents the net effect of upwards and downwards revaluations of assets to the fair value.

NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

C1 FINANCIAL RISK MANAGEMENT

Note C1: Financial instrument categories

Category	Note	2021 $'000	2020 $'000
Financial assets at amortised cost			
Cash and cash equivalents	B1	**35,016**	27,629
Receivables	B2	**9,592**	8,256
Total		**44,608**	35,885
Financial liabilities at amortised cost			
Payables	B6	**43,927**	35,579
Lease liabilities	B8-1	**9,722**	10,332
Total		**53,649**	45,911

Financial assets and financial liabilities are recognised in the statement of financial position when WBHHS becomes a party to the contractual provisions of the financial instrument.

WBHHS measures risk exposure using a variety of methods as follows:

(a) Credit risk

Credit risk is the potential for financial loss arising from a counterparty defaulting on its obligations. The maximum exposure to credit risk at balance date is equal to the gross carrying amount of the financial asset, inclusive of any allowance for impairment.

The carrying amount of financial assets, which are disclosed in more detail in notes B1 and B2, represent the maximum exposure to credit risk at the reporting date.

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired and are stated at the carrying amounts as indicated.

There are no significant concentrations of credit risk.

Major receivables at 30 June 2021 comprise Health Funds ($3.2 million), other external debtors ($1.5 million).

Overall credit risk for the HHS is considered minimal.

(b) Liquidity risk

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

WBHHS is exposed to liquidity risk through its trading in the normal course of business. WBHHS aims to reduce the exposure to liquidity risk by ensuring that sufficient funds are available to meet employee and supplier obligations at all times.

Under the whole-of-government banking arrangements, WBHHS has an approved working debt facility of $8.5 million (2020: $8.5 million) to manage any short-term cash shortfalls. This facility has not been drawn down as at 30 June 2021 (2020: nil).

Due to the short-term nature (less than 12 months) of the current payables, their carrying amount is assumed to approximate the total contractual cash flow.

(c) Interest rate risk

WBHHS is exposed to interest rate risk on its cash deposited in interest bearing accounts with Queensland Treasury Corporation (2021: $1.3m, 2020: $1.3m)

WBHHS does not undertake any hedging in relation to interest rate risk.

Changes in interest rate have a minimal effect on the operating result of WBHHS.

(d) Market Risk

WBHHS does not trade in foreign currency and is not materially exposed to commodity price changes.

C2 CONTINGENCIES

Litigation in progress

As at 30 June, the following cases were filed in the courts naming the State of Queensland acting through the WBHHS as defendant:

	2021 Number of cases	2020 Number of cases
Supreme Court	**4**	4
District Court	**1**	1
Tribunals, commissions and boards	**1**	3
	6	8

Medical Indemnity is underwritten by the Queensland Government Insurance Fund (QGIF). WBHHS's liability in this area is limited to an excess per insurance event of twenty thousand dollars. As at 30 June 2021, WBHHS has 34 claims currently managed by QGIF, some of which may never be litigated or result in payments to claims (excluding initial notices under Personal Injuries Proceedings Act). It is not possible to make a reliable estimate for the final amount payable, if any, in respect of the litigation before the courts at this time.

From time to time the HHS is engaged in legal matters which may give rise to potential liabilities. The outcome of such matters and any financial impacts are not known and cannot be reliably estimated at the date of certification of the financial statements.

C3 COMMITMENTS

Capital expenditure commitments

Commitments for capital expenditure contracted for at reporting date but not recognised in the financial statements are payable as follows:

	2021 $000	2020 $000
No later than 1 year	**18,300**	2,500
Later than 1 year but no later than 5 years	**10,509**	-
Later than 5 years	**-**	-
	28,809	2,500

C4 IMPACT OF COVID-19 ON THE FINANCIAL STATEMENTS

The impact of the global COVID-19 pandemic continues across the globe. Response to the COVID-19 pandemic has not had a material impact on the HHS's financial performance as at 30 June. Funding for COVID-19 impacts of $9.3 million (2020: $3.8m) was provided through the COVID National Partnership Agreement.

Areas considered are credit losses on receivables including current and future losses of revenue and related cash flow, additional grants and financial support such as ex-gratia and special payments, new or additional employee entitlements granted (e.g. leave or other employee benefits). The valuation of non-current assets measured using replacement cost is not expected to significantly move in the short term and the focus is on marked based land valuation which is updated on advice from Queensland Treasury and State Valuation Services by 30 June 2021.

Due to the COVID-19 pandemic, the Commonwealth Government has agreed to provide a guaranteed Activity Based Funding envelope for the 2020-21 financial year under the National Health Reform Agreement. As such, the Department has not made any financial adjustments for under-delivery or over-delivery against ABF targets for the 2020-21 financial year.

C5 IMPLEMENTATION OF S4/HANA

The transition to S4/HANA was a significant event in 2019-20 with system, business roles and associated controls continuing to be developed and refined throughout 2020-21. The S/4HANA solution is governed overall by the Corporate Enterprise Solutions (CES) oversight board, chaired by the Director General. Under this oversight, a number of other Committees have been established including the Change Advisory Board (CAB), whose role it is to ensure the availability and service continuity, and the Business Advisory Group (BAG) which provides business advice and direction on S/4HANA including advice associated with addressing system defects, implementation of enhancements, and best practice solutions.

KEY MANAGEMENT PERSONNEL

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Key management personnel

The Minister for Health is identified as part of WBHHS KMP, consistent with guidance included in *AASB 124 Related Party Disclosures*. The responsible Minister is Hon Yvette D'Ath, Minister for Health and Ambulance Services.

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

Position	Name	Contract classification/ appointment authority	Initial appointment date
Wide Bay Hospital and Health Service Board			
Non-executive Board Chair - Provides strategic leadership, guidance and effective oversight of management, operations and financial performance.	Peta Jamieson	Hospital and Health Boards Act 2011 Section 25 (1) (a)	26/06/2015 Appointed as Chair: 15/12/2016
Deputy Board Chair - Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.	Bryan Burmeister	Hospital and Health Boards Act 2011 Section 25 (1) (b)	18/05/2014 Appointed as Deputy Chair: 08/09/2017 Resigned 31/3/21
Non-executive Board Member - Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.	Karen Prentis	Hospital and Health Boards Act 2011 Section 23 (1)	18/05/2017
	Anita Brown	Hospital and Health Boards Act 2011 Section 23 (1)	18/05/2017 (End of Contract 17/5/21)
	Trevor Dixon	Hospital and Health Boards Act 2011 Section 23 (1)	18/05/2017
	Simone Xouris	Hospital and Health Boards Act 2011 Section 23 (1)	18/05/2017
	Emeritus Professor Phillip Clift	Hospital and Health Boards Act 2011 Section 23 (1)	18/05/2017 (End of Contract 17/5/21)
	Sandra Rattenbury	Hospital and Health Boards Act 2011 Section 23 (1)	18/05/2020
	Leon Nehow	Hospital and Health Boards Act 2011 Section 23 (1)	18/05/2020
	Craig Hodges	Hospital and Health Boards Act 2011 Section 23 (1)	18/5/2021
	Karla Steen	Hospital and Health Boards Act 2011 Section 23 (1)	18/5/2021
	Kathy Campbell	Hospital and Health Boards Act 2011 Section 23 (1)	18/5/2021

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (C*ontinued*)

Position	Name	Contract classification/ appointment authority	Initial appointment date
Wide Bay Hospital and Health Service Executives			
Chief Executive – Responsible for the overall leadership and management of the WBHHS to ensure that it meets its strategic and operational objectives. The Chief Executive is the single point of accountability for ensuring patient safety through the effective executive leadership and management of all hospital and health services. This position is accountable to the Hospital and Health Board for ensuring the HHS achieves a balance between efficient service delivery and high-quality health outcomes.	Deborah Carroll	s24 / s70 Appointed by Board under *Hospital and Health Board Act 2011 (Section 7 (3))*	2/12/2014 (Appointed to Chief Executive 27/04/2020)
Executive Director Acute Hospital and Community Services - Reports to the Chief Executive and is responsible for the strategic and operational management of the acute and sub-acute services including rural services, community health, indigenous health, cancer care services, oral health services and corporate services.	Peter Wood (Acting)	HES3 Appointed by Chief Executive (CE) under s74 Hospital and Health Boards Act 2011	13/4/2020
Executive Director Finance & Performance - Reports to the Chief Executive and provides single-point accountability for the Finance and Performance Division. Co-ordinates WBHHS's financial management, consistent with the relevant legislation and policy directions to support high-quality healthcare within WBHHS.	Scott McConnel	HES2 Appointed by Chief Executive (CE) under s74 *Hospital and Health Boards Act 2011*	7/12/2015 (Resignation 30/12/2020)
	Martin Heads (Acting)	Employed under short term contract arrangement	11/1/2021
Executive Director Human Resources - Reports to the Chief Executive and responsible for the strategic and professional leadership of all WBHHS's Human Resource services. Liaises with local and state-wide stakeholders to ensure compliance with all legislative requirements, awards and directions of the government as they apply to the HHS.	Peter Heinz	HES2 Appointed by Chief Executive (CE) under s74 *Hospital and Health Boards Act 2011*	30/03/2016
Executive Director Mental Health and Specialised Services - Reports to the Chief Executive and responsible for the strategic and professional leadership of WBHHS's Mental Health, Alcohol and Other Drugs Service and Offender Health Services. Ensures compliance with legislative requirements in providing high-quality inpatient, outpatient and community care. Works in partnership with external service providers and primary health organisations to provide targeted service delivery that reflects community need.	Robyn Bradley	HES2 Appointed by Chief Executive (CE) under s74 *Hospital and Health Boards Act 2011*	23/11/2015
Executive Director Medical Services - Reports to the Chief Executive and responsible for strategic, professional and quality leadership of the WBHHS medical workforce, including oversight of medical recruitment and credentialing. Liaises with state-wide stakeholders to ensure compliance with legislative requirements.	Jennifer King	MMOI2 Appointed under Medical Officers (Queensland Health) Award - State 2015	24/2/2020 (Resignation 23/10/2020)
	Scott Kitchener	MMOI2 Appointed under Medical Officers (Queensland Health) Award - State 2015	25/01/2021
Executive Director of Nursing and Midwifery Services - Reports to the Chief Executive and responsible for strategic, professional and quality leadership of the WBHHS nursing workforce, including rural, offsite, community nursing services and education and training. Liaises with state-wide stakeholders to ensure compliance with legislative requirements.	Fiona Sewell	NRG13-2 Appointed under Nurses and Midwives (Queensland Health) Certified Agreement (EB8) 2012	06/07/2015
Executive Director Governance - Reports to the Chief Executive and responsible for integrated governance, including clinical governance functions such as patient safety, consumer feedback, quality and accreditation, and corporate governance functions such as risk management, policy, compliance, education, research, strategic and operational planning.	Katrina Mathies	HES2 Appointed by Chief Executive (CE) under s74 *Hospital and Health Boards Act 2011*	27/02/2017 (Resignation 25/1/2021)
	Robyn Scanlan (Acting)	HES2 Appointed by Chief Executive (CE) under s74 *Hospital and Health Boards Act 2011*	13/04/2020
Executive Director Allied Health – Reports to the Chief Executive and responsible the professional leadership for all allied health practitioners including processional governance, credentialing, education and research.	Stephen Bell	HP7 Health Practitioners and Dental Officers (Queensland Health) Award – State 2015	01/08/2019

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (C*ontinued*)

KMP remuneration policies

Minister remuneration

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

Key management personnel remuneration – Board

Wide Bay Hospital and Health Service WBHHS is independently and locally controlled by the Hospital and Health Board (The Board). The Board appoints the Health Service Chief Executive and exercises significant responsibilities at a local level, including controlling the financial management of WBHHS land and buildings (section 7 *Hospital and Health Board Act 2011*).

Remuneration arrangement for the WBHHS are approved by the Governor in Council and the chair, deputy chair and members are paid an annual fee consistent with the government procedures titled '*Remuneration procedures for part-time chairs and members of Queensland Government bodies.*

Remuneration paid or owing to board members was as follows:

Name	Short Term Employee Expenses		Post-employment benefits	Total remuneration
	Monetary benefits	Non-monetary benefits		
	$'000	$'000	$'000	$'000
2020-2021				
Peta Jamieson	91	-	8	**99**
Bryan Burmeister	36	-	4	**40**
Karen Prentis	49	-	4	**53**
Anita Brown	42	-	4	**46**
Trevor Dixon	49	-	4	**53**
Simone Xouris	48	-	4	**52**
Emeritus Professor Phillip Clift	42	-	4	**46**
Sandra Rattenbury	41	-	4	**45**
Leon Nehow	41	-	4	**45**
Craig Hodges	5	-	1	**6**
Kathy Campbell	5	-	1	**6**
Karla Steen	5	-	1	**6**

Name	Short Term Employee Expenses		Post-employment benefits	Total remuneration
	Monetary benefits	Non-monetary benefits		
	$'000	$'000	$'000	$'000
2019-2020				
Peta Jamieson	92	-	8	**100**
Joy Jensen	15	-	1	**16**
George Plint	13	-	1	**14**
Bryan Burmeister	48	-	4	**52**
Karen Prentis	47	-	4	**51**
Anita Brown	48	-	4	**52**
Trevor Dixon	49	-	4	**53**
Simone Xouris	48	-	4	**52**
Emeritus Professor Phillip Clift	49	-	4	**53**
Sandra Rattenbury	5	-	-	**5**
Leon Nehow	5	-	1	**6**

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (C*ontinued*)

Key management personnel remuneration – Executive Team

The remuneration policy for WBHHS executives is set by the Director-General, Department of Health, as provided under the *Hospital and Health Boards Act 2011.*

The remuneration and other key terms of employment for the executive management personnel are specified in the contract of employment.

Section 74 of the *Hospital and Health Boards Act 2011* 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.

Remuneration packages for key executive management personnel comprise the following components:

- Short-term employee benefits which include:

  Base – consisting of base salary, allowances and leave entitlements paid and provided for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.

  Non-monetary benefits – consisting of provision of vehicle and expense payments together with fringe benefits tax applicable to the benefit.

- Long term employee benefits include long service leave accrued.
- Post-employment benefits include superannuation contributions.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu on termination, regardless of the reason for termination.
- Performance bonuses are not paid under the contracts in place.

Remuneration paid or owing to executives was as follows:

Name	Short Term Employee Expenses		Long term benefits	Post-employment benefits	Termination benefits	Total remuneration
	Monetary benefits	Non-monetary benefits				
	$'000	$'000	$'000	$'000	$'000	$'000
2020-2021	-	-	-	-	-	
Deborah Carroll	296	-	6	30	-	**332**
Scott McConnel	111	-	2	10	2	**125**
Peter Heinz	196	-	4	20	-	**220**
Robyn Bradley	209	-	4	21	-	**234**
Katrina Mathies	66	-	1	2	1	**70**
Fiona Sewell	266	-	6	28	-	**300**
Jennifer King	151	-	3	13	-	**167**
Stephen Bell	193	-	4	19	-	**216**
Peter Wood	217	-	5	20	-	**242**
Robyn Scanlan	200	-	4	16	-	**220**
Martin Heads *	-	-	-	-	-	**-**
Scott Kitchener	358	-	8	27	-	**393**

**Martin Heads is employed by Deloitte Financial Advisory Pty Ltd (Deloitte) and contracted to WBHHS on a short term contract arrangement to act in the role of Executive Director Finance and Performance while a formal recruitment process is undertaken. Total contract payments made to Deloitte during 2020-21, in relation to the provision of this service, amounts to $207k.*

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (C*ontinued*)

Name	Short Term Employee Expenses		Long term benefits	Post-employment benefits	Termination benefits	Total remuneration
	Monetary benefits	Non-monetary benefits				
	$'000	$'000	$'000	$'000	$'000	$'000
2019-20						
Adrian Pennington	208	8	2	8	212	**438**
Deborah Carroll	260	-	5	23	-	**288**
Scott McConnel	216	-	5	22	-	**243**
Peter Heinz	191	-	4	19	-	**214**
Robyn Bradley	208	-	4	21	-	**233**
Katrina Mathies	176	-	4	17	-	**197**
Fiona Sewell	236	-	5	24	-	**265**
James Thomas	172	-	4	16	-	**192**
Jennifer King	153	-	3	11	-	**167**
Stephen Bell	191	-	4	20	-	**215**
Peter Wood	51	-	1	5	-	**57**
Robyn Scanlan	54	-	1	3	-	**58**

D2 RELATED PARTY TRANSACTIONS

Transactions with people/entitles related to Key Management Personnel

WBHHS did not have any material transactions with people or entities related to Key Management Personnel during 2020-21 (2019-20 $nil).

WBHHS employs 5 staff which are close family members of Key Management Personnel and were employed through an arm's length process. They are paid in accordance with the Award for the job they perform.

Transactions with Queensland Government controlled entities

WBHHS 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.*

Department of Health
WBHHS receives funding in accordance with a service agreement with the Department (refer note A1-2). The Department receives its revenue from the Queensland Government (majority of funding) and the Commonwealth.

The signed service agreements are published on the Queensland Government website and publicly available. The total funding recognised in 2020-21 is $636.6 million (2019-20: $610.1 million), (refer Note A1-2).

As outlined in Note A2-2, WBHHS is not a prescribed employer and WBHHS health service employees are employed by the Department of Health and contracted to work for WBHHS. The cost of contracted wages for 2020-21 is $404 million (2019-20: $388 million).

In addition to the provision of corporate services support (refer Note A2-3), the Department provides other services including procurement services, communication and information technology infrastructure and support, ambulance services, drug supplies, pathology services, linen supply and medical equipment repairs and maintenance. Any expenses paid by Department on behalf of WBHHS for these services are recouped by the Department.

The value of these transactions during the year, and amounts owed and owing with the Department during the financial year are disclosed below.

For the year ending 30 June 2021		As at 30 June 2021	
Revenue Received $'000	**Expenses incurred $'000**	**Assets* $'000**	**Liabilities $'000**
$642,934	**$334,475**	**$7,932**	**$27,953**

** Includes Nil in capital project reimbursements accrued for projects funded by DoH and taken up as cash equity injections (2020: $1.6m).*

D1 RELATED PARTY TRANSACTIONS (C*ontinued*)

Inter HHS
Payments to and receipts from other Hospital and Health Services occur to facilitate the transfer of patients, staff, drugs and other incidentals.

Other
There are a number of other transactions which occur between WBHHS and other Queensland State Government related entities. These transactions include, but are not limited to, rent paid to the Department of Housing and Public Works for a number of properties and insurance premiums paid to the Queensland Government Insurance Fund. These transactions are made in the ordinary course of WBHHS business and are on standard commercial terms and conditions.

There are no other individually significant or collectively significant transactions with related parties.

OTHER INFORMATION

E1 GRANTED PRIVATE PRACTICE

Granted private practice (GPP) permits Senior Medical Officers (SMOs) and Visiting Medical Officers (VMOs) employed in the public health system to treat individuals who elect to be treated as private patients.

GPP provides the option for SMOs and VMOs to either assign all of their private practice revenue to the HHS (assignment arrangement) and in return receive an allowance, or to share in the revenue generated from billing patients and pay a service fee to the HHS (retention arrangement). The service fee is used to cover the use of facilities and administrative support provided to the medical practitioner.

All monies received for GPP are deposited into separate bank accounts which are administered by the HHS on behalf of the GPP SMOs and VMOs. All assignment option receipts, and retention option service fees are included as income in the accounts of WBHHS.

	2021 $'000	2020 $'000
Receipts		
Billings from SMOs and VMOs	**7,535**	8,885
Interest	**9**	10
Total receipts	**7,544**	8,895
Payments		
Payments to SMOs and VMOs	**(269)**	(278)
Payments to HHS under assignment model (including transfer of excess earnings to general trust – refer to note B-1)	**(8,372)**	(7,013)
Hospital and Health Service recoverable administrative costs	**(173)**	(198)
Total payments	**(8,814)**	(7,489)
Increase/decrease in net granted private practice assets	**(1,272)**	1,406
Granted private practice assets opening balance	**2,431**	1,025
Granted private practice closing balance	**1,159**	2,431
Granted private practice assets		
Current assets		
Granted private practice cash at bank	**1,159**	2,431
Total	**1,159**	2,431

E2 FIDUCIARY TRUST TRANSACTIONS AND BALANCES

WBHHS acts in a fiduciary trust capacity in relation to patient trust accounts. Consequently, these transactions and balances are not recognised in the financial statements but are disclosed below for information purposes. Although patient funds are not controlled by WBHHS, trust activities are included in the audit performed annually by the Auditor-General of Queensland.

	2021 $'000	2020 $'000
Patient Trust receipts and payments		
Receipts		
Receipts from patients	**81**	124
Total receipts	**81**	124
Payments		
Payments to patients	**(113)**	(128)
Total payments	**(113)**	(128)
Increase/decrease in net patient trust assets	**(32)**	(4)
Patient trust assets opening balance	**48**	52
Patient trust assets closing balance	**16**	48
Patient trust assets		
Current assets		
Patient Trust cash at bank	**16**	48
Total	**16**	48

E3 RESTRICTED ASSETS

WBHHS holds a number of General Trust accounts which meet the definitions of restricted assets. These accounts require that the associated income is only utilised for the purposes specified by the issuing body.

WBHHS receives cash contributions from benefactors in the form of gifts, donations and bequests for specific purposes. Contributions are also received from private practice clinicians and from external entities to provide for education, study and research in clinical areas.

	2021 $'000	2020 $'000
Restricted assets		
Opening balance	**1,517**	1,297
Income	**420**	523
Expenditure	**(422)**	(303)
Closing balance	**1,515**	1,517

E4 TAXATION

WBHHS 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).

Both WBHHS and the Department 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.

E5 CLIMATE RISK DISCLOSURE

The HHS has not identified any material climate related risks relevant to the financial report at the reporting date, however, will consider the emergence of such risks under the Queensland Government's Climate Transition Strategy.

E6 FIRST YEAR APPLICATION OF NEW STANDARDS OR CHANGE IN POLICY

Changes in accounting policy

WBHHS did not voluntarily change any of its accounting policies during 2020-21.

Accounting standards early adopted for 2020-21

No Australian Accounting Standards have been early adopted for the 2020-21 financial year.

Accounting Standards Applied for the First Time in 2020-21

No new accounting standards with material impact were applied for the first time in 2020-21.

E7 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, there are no Australian accounting standards and interpretations with future effective dates that have a material impact on the HHS.

E8 EVENTS AFTER THE BALANCE DATE

There are no matters or circumstances that have arisen since 30 June 2021 that have significantly affected, or may significantly affect WBHHS's operations, the results of those operations, or the HHS's state of affairs in future financial years.

BUDGETARY REPORTING DISCLOSURE

F1 BUDGETARY REPORTING DISCLOSURES

This section discloses WBHHS's original published budgeted figures for 2020-21 compared to actual results, with explanations of major variances, in respect of WBHHS's Statement of Comprehensive Income. No commentary is required for the Statement of Financial Position and Statement of Cash Flows due to the budget not being published for the 2020-21 SDS budget.

F2 BUDGET TO ACTUAL COMPARISON – STATEMENT OF COMPREHENSIVE INCOME

	Variance Notes	Original Budget 2021 $'000	Actual Result 2021 $'000	Variance $'000
OPERATING RESULT				
Income				
User charges and fees		56,707	**60,826**	4,119
Funding for public health services		618,162	**636,586**	18,424
Grants and other contributions		10,067	**10,714**	647
Other revenue		7,411	**8,697**	1,286
Total Revenue		692,347	**716,823**	24,476
Gain on disposals		-	**75**	75
Total Income		692,347	**716,898**	24,551
Expenses				
Employee expenses		72,214	**75,229**	3,015
Health service employee expenses		389,271	**404,479**	15,208
Supplies and services		200,364	**203,260**	2,896
Interest on lease liabilities		270	**267**	(3)
Depreciation and amortisation		23,472	**22,772**	(700)
Impairment losses		414	**494**	80
Other expenses		6,342	**7,314**	972
Total Expenses		692,347	**713,815**	21,468
Operating Results for the year		-	**3,083**	3,083
Other Comprehensive Income				
Items that will not be reclassified subsequently to profit or loss				
Increase / (decrease) in asset revaluation surplus		-	**843**	843
Other comprehensive income for the year		-	**843**	843
Total comprehensive income for the year		-	**3,926**	3,926

There were no material variances between actuals and budget for the 2020-21 year, for material line items.

MANAGEMENT CERTIFICATE

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

(a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects;

(b) these financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Wide Bay Hospital and Health Service for the financial year ended 30 June 2021 and of the financial position of Wide Bay Hospital and Health Service at the end of that year; and

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

Peta Jamieson
Board Chair
25 August 2021

Deborah Carroll
Chief Executive
25 August 2021

Martin Heads
Acting Chief Financial Officer
25 August 2021

Queensland Audit Office
Better public services

INDEPENDENT AUDITOR'S REPORT

To the Board of Wide Bay Hospital and Health Service

Report on the audit of the financial report

Opinion

I have audited the financial report of Wide Bay 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 2021, and its financial performance and cash flows for the year then ended

b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

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

Basis for opinion

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

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

Queensland Audit Office
Better public services

Valuation of buildings ($249.4 million)

Refer to note B5 in the financial report.

Key audit matter	How my audit addressed the key audit matter
Buildings were material to Wide Bay Hospital and Health Service at balance date and were measured at fair value using the current replacement cost method. Wide Bay Hospital and Health Service performed a comprehensive revaluation over facilities at rural locations this year as part of the rolling revaluation program. All other buildings were assessed using relevant indices. The current replacement cost method comprises: • gross replacement cost, less • accumulated depreciation. Wide Bay Hospital and Health Service derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for: • identifying the components of buildings with separately identifiable replacement costs • developing a unit rate for each of these components, including: o estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. $/square metre) o 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. • indexing unit rates for subsequent increases in input costs The measurement of accumulated depreciation involved significant judgements for determining condition and forecasting the remaining useful lives of building components. The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense.	My procedures included, but were not limited to: • assessing the adequacy of management's review of the valuation process and results. • 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. • assessing the competence, capabilities and objectivity of the experts used to develop the models • for unit rates associated with buildings that were comprehensively revaluated this year: o on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the: ▪ 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: o reviewing management's annual assessment of useful lives o at an aggregated level, reviewing asset management plans for consistency between renewal budgets and the gross replacement cost of assets o testing that no asset still in use has reached or exceeded its useful life o enquiring of management about their plans for assets that are nearing the end of their useful life o 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 expense were supported by appropriate evidence.

Queensland Audit Office
Better public services

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

Queensland Audit Office
Better public services

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

From the matters communicated with the Board, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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 2021:

a) I received all the information and explanations I required.

b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

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.

C. G. Strickland

30 August 2021

C G Strickland
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Glossary

Term	Meaning
Activity Based Funding (ABF)	A management tool with the potential to enhance public accountability and drive technical efficiency in the delivery of health services by: • capturing consistent and detailed information on hospital sector activity and accurately measuring the costs of delivery • creating an explicit relationship between funds allocated and services provided • strengthening management's focus on outputs, outcomes and quality • encouraging clinicians and managers to identify variations in costs and practices so they can be managed at a local level in the context of improving efficiency and effectiveness • providing mechanisms to reward good practice and support quality initiatives.
Acute Care	Care in which the clinical intent or treatment goal is to: • manage labour (obstetric) • cure illness or provide definitive treatment of injury • perform surgery • relieve symptoms of illness or injury (excluding palliative care) • reduce severity of an illness or injury • protect against exacerbation and/or complication of an illness and/or injury that could threaten life or normal function • perform diagnostic or therapeutic procedures.
Admission	The process whereby a hospital accepts responsibility for a patient's care and/or treatment. It follows a clinical decision, based on specified criteria, that a patient requires same-day or overnight care or treatment, which can occur in hospital and/or in the patient's home (for hospital-in-the-home patients).
Admitted Patient	A patient who undergoes a hospital's formal admission process as an overnight-stay patient or a same-day patient. Also may be referred to as 'inpatient'.
Allied Health professionals (Health Practitioners)	Professional staff who meet mandatory qualifications and regulatory requirements in the following areas: audiology, clinical measurement sciences, dietetics and nutrition, exercise physiology, medical imaging, nuclear medicine technology, occupational therapy, orthoptics, pharmacy, physiotherapy, podiatry, prosthetics and orthotics, psychology, radiation therapy, sonography, speech pathology and social work.
Breast screen	An x-ray of the breast that can detect small changes in breast tissue before they can be felt by a woman or her doctor. A breast screen is for women who do not have any signs or symptoms of breast cancer. It is usually done every two years.
Cardiology	Management, assessment and treatment of cardiac (heart related) conditions. Includes monitoring of long-term patients with cardiac conditions, maintenance of pacemakers and investigative treatments.
Cardiac Angiography (coronary angiogram)	A special x-ray test. A coronary angiogram is the most accurate diagnostic test for a range of heart problems, including coronary heart disease.
Chemotherapy	The use of drugs to destroy cancer cells. Chemotherapy medications are also known as cytotoxic or anti-cancer medications.
Chronic disease	Diseases which have one or more of the following characteristics: • is permanent, leaves residual disability

	• is caused by non-reversible pathological alteration • requires special training of the individual for rehabilitation, and/or may be expected to require a long period of supervision, observation or care.
Clinical Governance	A framework by which health organisations are accountable for continuously improving the quality of their services and safeguarding high standards of care by creating an environment in which excellence in clinical care will flourish.
Clinical workforce	Staff who are or who support health professionals working in clinical practice, have healthcare specific knowledge/experience, and provide clinical services to health consumers, either directly and/or indirectly, through services that have a direct impact on clinical outcomes.
Community Health	Provides a range of services to people closer to their home. Some of these services include children's therapy services, pregnancy and postnatal care, rehabilitation and intervention services, and programs that focus on the long-term management of chronic disease.
Community Reference Groups (CRGs)	Provide communities with a structured network for input and feedback around planning, design, delivery and evaluation of healthcare within the Wide Bay Hospital and Health Service (WBHHS).
Computerised Tomography (CT)	A diagnostic imaging technique which uses x-rays that are rotated around a patient to demonstrate the anatomy and structure of organs and tissues.
Cultural Capability	Refers to an organisation's skills, knowledge, behaviours and systems that are required to plan, support, improve and deliver services in a culturally respectful and appropriate manner.
Demand	The health service activity that a catchment population can generate. Where the current and projected incidence and prevalence of diseases and conditions are known (using evidence from epidemiological studies), this data can be used to estimate demand in the catchment population. However, in most institutional planning, demand is measured by analysing expressed need or the amount of healthcare that the catchment population actually utilises. Because utilisation is influenced by other factors (such as existing service availability, access, cost and so-called 'supplier-induced demand'), the resultant estimates of demand inherently incorporate elements of supply.
Department of Health	Responsible for the overall management of the public sector health system, and works in partnership with Hospital and Health Services to ensure the public health system delivers high quality hospital and other health services.
Elective Surgery (elective procedure)	Surgery that is scheduled in advance because it does not involve a medical emergency.
Emergency Department (ED) Waiting Time	Time elapsed for each patient from presentation to the emergency department to start of services by the treating clinician. It is calculated by deducting the date and time the patient presents from the date and time of the service event.
Emergency Length of Stay (ELOS)	Measured from a patient's arrival in an emergency department until their departure, either to be admitted to hospital, transferred to another hospital or discharged home. The Queensland benchmark is for at least 80 per cent of patients to have an ELOS of no more than four hours.
Endoscopy	Internal examination of either the upper or lower gastro intestinal tract.
Full-time equivalent (FTE)	Refers to full-time equivalent staff currently working in a position.
Gastroenterology	The branch of medicine focused on the digestive system and its disorders.
Gerontology	Multidisciplinary care for the elderly and is concerned with physical, mental, and social aspects and implications of ageing.
Governance	Aimed at achieving organisational goals and objectives, and can be described as the set of responsibilities and practices, policies and procedures used to provide strategic direction, ensure objectives are achieved, manage risks, and use resources responsibly and with accountability.
Gynaecology	The branch of medical science that studies the diseases of women, especially of the reproductive organs.

Health outcome	Change in the health of an individual, group of people or population attributable to an intervention or series of interventions.
Health Worker	An Aboriginal and/or Torres Strait Islander person who works to improve health outcomes for Aboriginal and/or Torres Strait Islander people.
Hospital	Healthcare facility established under Commonwealth, state or territory legislation as a hospital or a free-standing day-procedure unit and authorised to provide treatment and/or care to patients.
Hospital and Health Board	A board made up of a mix of members with expert skills and knowledge relevant to managing a complex health care organisation.
Hospital and Health Service (HHS)	A separate legal entity established by Queensland Government to deliver public hospital services.
Hospital in the Home (HiTH)	Provision of care to hospital admitted patients in their place of residence, as a substitute for hospital accommodation.
Inpatient	A patient who is admitted to a hospital or health service for treatment that requires at least one overnight stay.
Integrated Care	Focuses on the transition between the hospital and the community enhancing a safe continuum of care for the client.
Internal Audit	An independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Life expectancy	An indication of how long a person can expect to live. Technically it is the number of years of life remaining to a person at a particular age if death rates do not change.
Long wait	A 'long wait' elective surgery patient is one who has waited longer than the clinically recommended time for their surgery, according to the clinical urgency category assigned. That is, more than 30 days for an urgent (Category 1) operation, more than 90 days for a semi-urgent (Category 2) operation and more than 365 days for a routine (Category 3) operation.
Medical practitioner	A person who is registered with the Medical Board of Australia to practice medicine in Australia, including general and specialist practitioners.
Memorandum of Understanding (MOU)	A documented agreement that sets out how a partnership arrangement will operate.
Midwifery Group Practice (MGP)	A continuity-of-care maternity care model in which prospective mothers are given care and support by a single midwife (or small team of known midwives) who is primarily responsible for all pregnancy, labour, birth and postnatal care.
Multipurpose Health Service (MPHS)	Provide a flexible and integrated approach to health and aged care service delivery for small rural communities. They are funded through pooling of funds from Hospital and Health Services (HHS) and the Australian Government Department of Health and Ageing.
National Safety and Quality Health Service Standards (NSQHSS)	The Standards were developed by the Australian Commission on Safety and Quality in Health Care (the Commission) in consultation and collaboration with jurisdictions, technical experts and a wide range of other organisations and individuals, including health professionals and patients. The primary aims of the NSQHS Standards are to protect the public from harm and to improve the quality of care provided by health service organisations.
Non-admitted patient	A patient who does not undergo a hospital's formal admission process.
Nurse Navigators	Specialised registered nurses providing a service for patients who have complex health conditions and require a high degree of comprehensive, clinical care. Nurse navigators' roles aim to improve patient outcomes through coordinating care between various clinical areas, facilitating system improvements and building care partnerships.

Obstetrics	The branch of medicine and surgery concerned with childbirth and midwifery
Occasion of service (OOS)	A service provided to a patient, including an examination, consultation, treatment or other service.
Offender Health	Delivery of health services to prisoners in a Correctional Services Facility
Oncology	The study and treatment of cancer and tumours
Ophthalmology	Consultation, assessment, review, treatment and management of conditions relating to eye disorders and vision, and services associated with surgery to the eye.
Orthopaedics	Consultation, diagnosis, treatment and follow-up of patients suffering diseases and disorders of the musculoskeletal system and connective tissue.
Outpatient	Non-admitted health service provided or accessed by an individual at a hospital or health service facility.
Outpatient Clinic	Provides examination, consultation, treatment or other service to non-admitted non-emergency patients in a speciality unit or under an organisational arrangement administered by a hospital.
Palliative Care	An approach that improves quality of life of patients and their families facing the problems associated with life threatening illness, through the prevention of suffering by means of early identification and assessment and treatment of pain and other problems, physical, psychological and spiritual.
Patient Travel Subsidy Scheme (PTSS)	Provides assistance to patients, and in some cases their carers, to enable them to access specialist medical services that are not available locally.
Performance Indicator	A measure that provides an 'indication' of progress towards achieving the organisation's objectives. Usually has targets that define the level of performance expected against the performance indicator.
Primary Health Care	Services include health promotion and disease prevention, acute episodic care not requiring hospitalisation, continuing care of chronic diseases, education and advocacy.
Primary Health Network (PHN)	Replace Medicare Locals from July 1 2015. PHNs are established with the key objectives of: • increasing the efficiency and effectiveness of medical services for patients, particularly those at risk of poor health outcomes • improving coordination of care to ensure patients receive the right care in the right place at the right time. • PHNs work directly with general practitioners, other primary health care providers, secondary care providers and hospitals to ensure improved outcomes for patients.
Private hospital	A private hospital or free-standing day hospital, and either a hospital owned by a for-profit company or a non-profit organisation and privately funded through payment for medical services by patients or insurers. Patients admitted to private hospitals are treated by a doctor of their choice.
Prosthetics	An artificial substitute or replacement of a part of the body such as a tooth, eye, a facial bone, the palate, a hip, a knee or another joint, the leg, an arm, etc.
Public Health	Public health units focus on protecting health, preventing disease, illness and injury, promoting health and wellbeing at a population or whole of community level.
Public hospital	A hospital that offers free diagnostic services, treatment, care and accommodation to eligible patients.
Public patient	A patient who elects to be treated as a public patient, so cannot choose the doctor who treats them, or is receiving treatment in a private hospital under a contract arrangement with a public hospital or health authority.
Radiation Oncology	A medical speciality that involves the controlled use of radiation to treat cancer either for cure, or to reduce pain and other symptoms caused by cancer. Radiation therapy (also called

	radiotherapy) is the term used to describe the actual treatment delivered by the radiation oncology team.
Risk Management	A process of systematically identifying hazards, assessing and controlling risks, and monitoring and reviewing activities to make sure that risks are effectively managed.
Separation	An episode of care for an admitted patient, which can be a total hospital stay (from admission to discharge, transfer or death), or a portion of a hospital stay beginning or ending in a change of type of care (for example, from acute to rehabilitation). A separation also includes the process by which an admitted patient completes an episode of care either by being discharged, dying, transferring to another hospital or changing type of care.
Statutory bodies / authorities	A non-departmental government body, established under an Act of Parliament. Statutory bodies can include corporations, regulatory authorities and advisory committees / councils.
Step Up Step Down	A Step Up Step Down Unit is a service to offer short-term residential treatment in purpose-built facilities delivered by mental health specialists in partnership with non-government organisations.
Sub-acute	Care that focuses on continuation of care and optimisation of health and functionality.
Sustainable care	A health system that provides infrastructure, such as workforce, facilities and equipment, and is innovative and responsive to emerging needs, for example, research and monitoring within available resources.
Telehealth	Delivery of health-related services and information via telecommunication technologies, including: • live, audio and/or video inter-active links for clinical consultations and educational purposes • store-and-forward Telehealth, including digital images, video, audio and clinical (stored) on a client computer, then transmitted securely (forwarded) to a clinic at another location where they are studied by relevant specialists • Telehealth services and equipment to monitor people's health in their home.
Tertiary hospitals	Hospitals that provide care that requires highly specialised equipment and expertise.
TrainStation	The WBHHS on-line learning management system.
Transition Care Program	Supports older people who have been discharged from hospital or a subacute facility to undertake a time limited low intensive therapy program to help improve general function and overall independence and to make an informed choices.
Triage category	Urgency of a patient's need for medical and nursing care.
Urology	Consultation, diagnosis, treatment and follow-up of patients suffering from diseases patients suffering from diseases and disorders of the kidney and urinary tract.
Weighted Activity Unit (WAU)	A single standard unit used to measure all activity consistently.

Annual Report 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	iii
Accessibility	• Table of contents • Glossary	ARRs – section 9.1	iv A-1
	• Public availability	ARRs – section 9.2	i
	• Interpreter service statement	*Queensland Government Language Services Policy* ARRs – section 9.3	i
	• Copyright notice	*Copyright Act 1968* ARRs – section 9.4	i
	• Information Licensing	*QGEA – Information Licensing* ARRs – section 9.5	i
General information	• Introductory Information	ARRs – section 10	4
Non-financial performance	• Government's objectives for the community whole-of-government plans / specific initiatives	ARRs – section 11.1	1
	• Agency objectives and performance indicators	ARRs – section 11.2	27
	• Agency service areas and service standards	ARRs – section 11.3	8, 25
Financial performance	• Summary of financial performance	ARRs – section 12.1	32
Governance – management and structure	• Organisational structure	ARRs – section 13.1	19
	• Executive management	ARRs – section 13.2	16
	• Government bodies (statutory bodies and other entities)	ARRs – section 13.3	4
	• Public Sector Ethics	*Public Sector Ethics Act 1994* ARRs – section 13.4	23
	• Human Rights	*Human Rights Act 2019* ARRs – section 13.5	23
	• Queensland public service values	ARRs – section 13.6	4
Governance – risk management and accountability	• Risk management	ARRs – section 14.1	22
	• Audit committee	ARRs – section 14.2	11
	• Internal audit	ARRs – section 14.3	22

Summary of requirement		Basis for requirement	Annual report reference
	• External scrutiny	ARRs – section 14.4	23
	• Information systems and recordkeeping	ARRs – section 14.5	23
	• Information Security attestation	ARRs – section 14.6	
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	20
	• Early retirement, redundancy and retrenchment	Directive No.04/18 *Early Retirement, Redundancy and Retrenchment* ARRs – section 15.2	21
Open Data	• Statement advising publication of information	ARRs – section 16	i
	• Consultancies	ARRs – section 33.1	https://data.qld.gov.au
	• Overseas travel	ARRs – section 33.2	nil
	• Queensland Language Services Policy	ARRs – section 33.3	https://data.qld.gov.au
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	FS-37
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	FS-38

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

ANNUAL REPORT 2020–2021
Wide Bay Hospital and Health Service
www.health.qld.gov.au/widebay