

ANNUAL REPORT 2022–23



Information about consultancies, overseas travel, and the Queensland language services policy is available at the Queensland Government Open Data website (<https://data.qld.gov.au>). Wide Bay Hospital and Health Service has no Open Data to report on overseas travel for the 2022-2023 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.



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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 and the Wide Bay Hospital and Health Service *First Nations Health Equity Strategy 2022-2026*.

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

31 August 2023

The Honourable Shannon Fentiman MP
Minister for Health, Mental Health and Ambulance Services and Minister for Women
GPO Box 48
Brisbane QLD 4001

Dear Minister

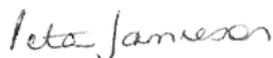
I am pleased to submit for presentation to the Parliament the Annual Report 2022-2023 and financial statements for Wide Bay Hospital and Health Service.

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

Acknowledgment of Traditional Owners.....	ii	Organisational structure and workforce profile	23
Recognition of Australian South Sea Islanders	ii	Strategic workforce planning and performance	26
Letter of compliance.....	iii	Early retirement, redundancy and retrenchment.....	26
Statement on Queensland Government objectives for the community	1	Our risk management	28
From the Chair and Chief Executive.....	2	Internal audit.....	28
About us.....	3	External scrutiny, information systems and recordkeeping	29
Strategic direction.....	3	Queensland Public Service ethics	29
Vision, Purpose, Values	3	Human rights.....	30
Priorities.....	4	Confidential information	30
Aboriginal and Torres Strait Islander health	6	Performance	31
Our community-based and hospital-based services..	7	Service standards.....	31
Targets and challenges	8	Strategic objectives and performance indicators.....	33
Governance	11	Financial summary	39
Our people.....	11	Financial Statements	FS-1
Board membership	13	Glossary.....	A-1
Executive management.....	19	Annual Report compliance checklist	A-6

Statement on Queensland Government objectives for the community

Wide Bay Hospital and Health Service's strategic plan 2022-2026, *Care, connection, compassion for all*, considers and supports the Queensland Government's objectives for the community, *Good jobs, Better services, Great lifestyle*, with a particular contribution towards the objectives of keeping Queenslanders safe, building Queensland, backing our frontline services, connecting Queensland, and honouring and embracing our rich and ancient cultural history. 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 4, and there is detailed information on page 32 about how our performance indicators from 2022-2023 have supported our strategic objectives.

From the Chair and Chief Executive

2022-2023: Embracing change and building for the future

As we present the annual report for the year 2022-2023, we stand proud of the tremendous progress and achievements made by Wide Bay Hospital and Health Service (WBHHS).

This past year has been a transformative period, marked by record budget allocation, the implementation of innovative care models, and strategic planning for the future.

As we emerged from the COVID-19 pandemic, closing our fever clinics after more than 150,500 tests in 29 months, we embraced a 'new normal' in the way we deliver health services in a changed world.

In the last year, we have seen significant demographic shifts in our population, combined with workforce challenges, necessitating different ways of providing care to enhance and transform our health service.

This prompted us to implement new approaches to patient care, increasing utilisation of telehealth, alternative patient pathways and both on-and offsite ambulatory care services, delivering health services outside the traditional inpatient model. These innovations have allowed us to provide comprehensive, patient-centred care while embracing the potential of technological advancements.

Success stories such as the Oasis Mental Health Crisis Space at Hervey Bay Hospital, the \$4 million STREAM emergency alternative model, and Hospital in the Home are delivering equitable and accessible services to our community, and we look forward to expanding these services in additional sites across the region.

We've seen enormous support for further embedding our partnerships with healthcare providers, delivering quality care closer to home for our communities. 2022-2023 marked the return of public outpatient urology services to Bundaberg, and the enhancement of cardiac services across the region as a result of strong partnerships.

Progress has forged ahead on our major infrastructure works, including the \$40 million Fraser Coast Mental Health project. Mental health works will continue into the 2023-2024 year, including the Hervey Bay Hospital expansion and the commencement of redevelopment work on the Maryborough Sub-acute Older Persons Mental Health Unit. Works will also commence at the new Bundaberg Adult Alcohol and Other Drugs Rehabilitation facility.

The \$1.2 billion new Bundaberg Hospital remains a significant infrastructure project for the coming years and early works have commenced on the site. This significant investment will not only provide additional beds but also enhance the capability and capacity of our region's public healthcare system, ensuring its readiness for future service expansion and safeguarding the well-being of our community.

Residents at our rural facilities have benefited from significant works to both patient and staff spaces, including the refurbishment of rooms and outdoor areas in Mundubbera, Biggenden and Eidsvold.

These infrastructure investments contribute to our goal of providing accessible, high-quality healthcare services to our growing population.

This year also provided a wonderful opportunity to set our new strategic direction. The Wide Bay HHS strategic plan 2022-2026 introduces our vision of 'Care, connection, compassion for all.' This new vision encompasses staff wellbeing alongside patient wellbeing; ensuring that we consider all the people affected by every aspect of our health service.

We were delighted to launch our inaugural *First Nations Health Equity Strategy* in September 2022, with the detailed *Implementation Plan* released in April 2023. This strategy was developed after close consultation with First Nations communities across the region.

As we reflect upon the accomplishments of this year, we acknowledge and appreciate the unwavering dedication, professionalism, and adaptability displayed by our exceptional staff every day. Their tireless efforts in safeguarding the community, ensuring quality care, and maintaining our health service's resilience are truly commendable. We extend our gratitude to our volunteers, committee members and community for their unwavering support and collaboration.

The achievements outlined in this report are a testament to our collective commitment to providing exceptional healthcare and driving positive change in our region. Together, we continue to build a healthier future, guided by our vision of care that places people at the forefront of everything we do.

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, Wide Bay Hospital and Health Service (WBHHS) is an independent statutory body governed by the Wide Bay Hospital and Health Board (the Board), which reports to the Minister for Health, Mental Health and Ambulance Services and Minister for Women.

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 the Discovery Coast/Agnes Water region that is 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 2022-2026, *Care, connection, compassion for all*, 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, connection, compassion for all*.

Our purpose is to compassionately care and connect with the Wide Bay community and our staff to provide excellence in regional health services..

Throughout 2019-2020, extensive consultation was undertaken and WBHHS developed its own specific set of organisational values and behaviours. We later launched and embedded these values in July 2020, and they continue to guide our service throughout this reporting period. These values form the acronym *C.A.R.E. Through patients' eyes*, and include:

- Collaboration
- Accountability
- Respect
- Excellence
- Through patients' eyes.

Collaboration

As part of the Great Registration Race, WBHHS partnered with local cafes and specialty businesses to raise awareness of the life-saving impact that organ donation has. Posters, branded coffee cups and radio segments were just some of the ways our WBHHS teams spread the message during Donate Life Week and increased the number of registered organ donors across our communities.

Accountability

Our WBHHS Clinical Council hit the ground running in January, announcing their theme and focus for 2023: Attraction and retention of specialised staff, focusing on staff wellbeing and workforce culture. The Council is made up of various clinical and support staff who will spend the year engaging, supporting and collaborating with staff to ensure WBHHS has the best specialised team on hand to care for our communities.

Respect

The inaugural WBHHS *First Nations Health Equity Strategy 2022-2026* was launched in September 2022 and will guide our health service for the next three years as we work to address health inequity and Close the Gap in life expectancy for First Nations peoples. An extensive consultation period was undertaken at the beginning of the project, utilising yarning circles held across the community. Stories, experiences and truths were shared at these circles, and they underpin the actions and priority areas within the strategy.

Excellence

The state-leading and globally-significant work of Bundaberg Hospital's Emergency Department (ED) team was highlighted at an international conference and through Clinical Excellence Queensland. Bundaberg ED staff shared the development of the Safer Ventilation in Emergency (SaVE) package. This bedside package promotes safe care of the ventilated patient in ED through offering a resource on education and clinical reference, early deterioration and recognition, clinical decision making and prevention of ventilation-associated adverse events. The high standard of the package has led to Clinical Excellence Queensland rolling it out across Queensland.

Through patients' eyes

Health and Wellbeing Queensland (HWQld) partnered with the Queensland Symphony Orchestra (QSO) to deliver a series of We're Sharing the Joy concerts across the state. The HWQld program and the QSO concerts aim to boost the physical, mental and emotional health of Queenslanders through the medicine of music. Bundaberg Hospital was fortunate enough to have been selected as a host site for a performance, and staff, patients and community appreciated the opportunity to connect with and explore the beauty of the symphony.

Priorities

The Wide Bay Hospital and Health Board sets our strategic priorities through 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:

Optimise and transform

We will enhance and transform health service to improve patient outcomes by implementing the following values, initiatives and goals:

- Establishing contemporary patient flow models.
- Improving wait time indicators across specialist outpatients and elective surgery.
- Actively measuring and assessing indicators of Emergency Department performance.
- Enhancing collaboration between facilities.
- Implementing priorities from the Strategic Asset Management Plan and the WBHHS Master Plan.
- Improving infrastructure.
- Ensuring financial sustainability.

Equity and access

We will ensure services delivered are equitable and accessible to the community by implementing the following values, initiatives and goals:

- Engaging with our community.
- Continuing to provide high-quality and safe care.
- Expanding availability of subspecialty services.
- Scaling up alternative models of care.
- Improving services for First Nations peoples.
- Improving services for people with disabilities.

Embed technology

We will increase access to virtual care through embedded technology by implementing the following values, initiatives and goals:

- Using technology to deliver care closer to home.
- Improving performance and decision-making through the use of technology.
- Implementing information technology improvement strategies.
- Developing a virtual care agenda and strategies.



Foster partnerships

We will actively partner with diverse stakeholders to better serve the community by implementing the following values, initiatives and goals:

- Pursuing mutually beneficial partnerships.
- Building the health literacy of staff and consumers.
- Building capacity through effective partnerships.
- Implementing collaborative, co-designed, community-based services.
- Ensuring consumer, community and stakeholder representation in health service design and improvement.

Nurture and future-proof workforce

We will strengthen our workforce to ensure care, connection and compassion for all by implementing the following values, initiatives and goals:

- Building a culturally-safe and responsive workforce.
- Growing capabilities through education.
- Fostering an environment of continuous improvement.
- Prioritising the wellbeing of staff.
- Developing and growing our own local workforce through strategic partnerships and education.
- Implementing targeted succession planning and growing the skills of staff so they can progress into key positions.

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, culturally-appropriate health care, by all of our staff and health care practitioners, across the lifespan.

Our Aboriginal and Torres Strait Islander Health staff work in partnership with all WBHHS staff to build respectful relationships, and to network with, advocate for, liaise with and ensure the cultural safety of, consumers, patients and community.

They also play a crucial role in following up with patients in the community and helping to reduce discharge against medical advice, potentially preventable hospitalisations and re-admissions.

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

Closing the Gap

We are pleased to present the progress made in our commitment to advancing First Nations health equity through the implementation of the *Closing the Gap Plan* and the WBHHS *First Nations Health Equity Strategy (FNHES) 2022-2025*. Two comprehensive Implementation Plan drafts (one internal and one external) have been carefully developed by our dedicated First Nations project team.

At the core of our *Health Equity Strategy and Implementation Plans* are Key Performance Measures (KPMs) drawn from extensive consultation with staff, community and local community-controlled organisations. These KPMs are instrumental in our ensuring we are successful in improving the wellbeing and life expectancy disparity between First Nations Australians and non-First Nations Australians. Each KPM aligns with specific actions to achieve tangible outcomes.

Focused priority areas were developed, each with strategic actions designed to drive positive change. These include:

1. **Eliminating racial discrimination and institutionalised racism:** We are committed to creating a workplace culture that actively rejects racial discrimination, fostering an inclusive and supportive environment for all.
2. **Increasing access to healthcare services:** Through strategic initiatives, we endeavour to break down barriers to access and ensure healthcare services are readily available to all communities.
3. **Influencing social, cultural and economic determinants of health:** We acknowledge the interconnected nature of health, and as such, we work towards influencing social, cultural, and economic factors that impact wellbeing.
4. **Providing sustainable, culturally safe and responsive health services:** Our dedication to delivering sustainable, culturally safe, and responsive health services underpins our efforts to cater to the unique needs of First Nations Australians.
5. **Collaborating with First Nations partners:** In partnership with First Nations peoples, communities, and organisations, we strive to design, deliver, monitor, and continuously improve health services for the betterment of all.
6. All of the objectives and actions ultimately underpin our goal of **Improving First Nations health and wellbeing outcomes:** By targeting health and wellbeing disparities, we aim to uplift the overall quality of life for First Nations individuals.

As we move forward with commitment and determination, we extend our gratitude to all stakeholders who have contributed to the development of our *Health Equity Strategy and Implementation Plans*.

Health Equity Strategy in action

- Launched the Better Cardiac Care service, which improves access, education and support to specialist cardiac services for First Nations peoples.
- NAIDOC celebrations were held across WBHHS facilities, providing an opportunity to connect with our First Nations staff and community.
- Supported First Nations high school students through the Deadly Start program.
- Encouraged First Nations people to 'Have the yarn that saves lives.' Culturally appropriate resources and staff shirts were utilised to promote organ and tissue donation.
- Launched Straight to Review Emergency Avoidance Methods (STREAM), a culturally safe model of care to improve patient flow through Emergency Departments.
- Secured funding for Aboriginal and Torres Strait Islander Health Practitioner roles, who will provide a range of clinical primary health care services to Aboriginal and Torres Strait Islander clients.

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 224,793 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.

Despite not having WBHHS infrastructure, outreach services are provided to Agnes Water and Miriam Vale via community centres.

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

Acute pain management	General surgery	Orthopaedics
Alcohol and other drug services	Gerontology	Palliative care
Allied health	Gynaecology	Paediatrics
Anaesthetics	Hospital in the Home	Pathology
BreastScreen	Aboriginal and Torres Strait Islander health services	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 Computed Tomography (CT)	Renal services, including dialysis
Colorectal surgery	Medical oncology	Rheumatology outpatients
Community Health	Mental health services	School health
Coronary care	Obstetrics	Sexual health
Early Parenting Intervention	Offender health	Specialist Outpatients
Emergency medicine	Ophthalmology	Transition Care Program
ENT surgery (paediatric)	Oral health and oral surgery, including school-based program	Urology
Gastroenterology		Women's health
General medicine		

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 experienced a number of financial challenges, there are ever-increasing service demand pressures that impact on the delivery of a balanced budget.
- Ageing infrastructure — the service has a number of buildings and facilities that limit capacity to introduce new and advanced service models and technologies. There are, however, upgrade and construction projects currently underway 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 2022-2023 has been the ongoing 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	1.6%	1.6%
Aged 65+	27.4%	16.6%
Unemployment (as at March quarter 2023)	5.7%	3.8%
Median total family income	\$70,716	\$105,248
Aboriginal or Torres Strait Islander background	5.2%	4.6%
“In need of assistance” with a core activity as a result of a profound or severe disability	10.0%	6.0%
List their highest level of schooling as Year 11 or 12	46.1%	63.6%
Residents who are daily smokers	15%	10%
Residents who are obese	31%	25%
Residents who are risky drinkers	24%	23%

References:

Queensland Government Statisticians Office, Queensland Treasury and Trade — Queensland Regional Profiles, Wide Bay (as at 30 June 2023)

The Health of Queenslanders 2022 — Chief Health Officer, Queensland

Wide Bay Hospital and Health Service Health Services Plan 2022-2037

Addressing our challenges

During 2022-2023, 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 adapt to the increase in volume and complexity of presentations, 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. This has been done in the face of significant workforce impacts, as staff were also affected by COVID-19.

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

Looking ahead, WBHHS published 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 plan reviewed all 11 WBHHS facilities, as well as initiatives being developed under our Transform and Optimise program. The development of the *Health Services Plan* and the supporting *Local Area Needs Analysis* provide the foundation for WBHHS's 2022-2026 *Strategic Plan*.

These strategic frameworks provided an opportunity to review current service arrangements and align them with changing local resident health needs. Core to the plan is ensuring the use of available and future health resources (funding, staff and infrastructure) to deliver on our promise to provide care, connection, compassion for all, well into the future.

Our inaugural *First Nations Health Equity Strategy* was also published in the 2022-2023 year, and ensures WBHHS works with patients, community and partners to Close the Gap on life expectancy disparity between First Nations peoples and non-First Nations peoples across our region.

In conjunction with strategic planning, the allocated State budget 2022-2023 allowed WBHHS to progress major infrastructure and service expansion projects, including the New Bundaberg Hospital, the Hervey Bay Hospital expansion project, and the Hervey Bay Mental Health Inpatient Unit. The funding ensures we future proof our region's public health care system by enhancing WBHHS's capability and capacity to deliver future service expansion in line with community need.

A selection of service enhancements and achievements in 2022-2023, as they align with our strategic directions and/or organisational values, is listed as follows.

For performance indicators specific to strategic plan key measurables, please refer to page 32.

- Advancing the Fraser Coast Mental Health Service project, which involves building a new 22-bed acute mental health inpatient unit at Hervey Bay and refurbishment of the existing 14-bed Maryborough inpatient unit into a 10-bed specialist sub-acute unit for older persons, increasing mental health capacity in the Fraser Coast by 18 beds.
- Supporting the Department of Health's Health Capital Division to:
 - continue planning and design for the \$1.2 billion new Bundaberg Hospital that will provide growth of 121 beds.
 - continue planning and design of a 28-bed alcohol and other drug residential rehabilitation and withdrawal management service facility in Bundaberg. A Ministerial Infrastructure Designation for the project was made in May 2023.
 - finalise detailed design for the \$40 million Hervey Bay Hospital Expansion project, which involves fitting out shell space on the second level of the Hervey Bay Hospital emergency department building to accommodate 35 beds (medical inpatient unit and intensive care unit).
 - plan for a new multi-storey car park at Hervey Bay Hospital to increase accessibility, convenience and reduce unneeded stress for patients, families, and visitors.
 - the replacement of staff accommodation at Biggenden MPHS as part of the Building Rural and Remote Health Program – Phase 2.
- Relocating BreastScreen Queensland to a larger site at the Madsen Medical Centre in Hervey Bay to futureproof the delivery of expanded breast screening and assessment services.
- Commencement of works at Mundubbera MPHS to improve the aged care service environment and promote residents' independence, dignity and choice.
- Completing a \$1.58 million heating, ventilation and air-conditioning upgrade at the Bundaberg Hospital acute mental health inpatient unit.
- Progressing a \$4.33 million project to install electrical body protection in four inpatient units at Hervey Bay Hospital.
- Installing two new cutting-edge digital X-ray machines at Bundaberg Hospital to accurately diagnose patients quickly and safely.
- Undertaking infrastructure modifications at Hervey Bay and Bundaberg Hospitals to enable clinical teams to introduce new models of care to improve patient flow.
- Launching the Rapid Interdisciplinary Seniors Engagement (RISE) service in the Fraser Coast, providing flexible care alternatives after discharge for older community members.
- Increasing the physical, mental and social benefits to residents at Eidsvold Multipurpose Health Service via virtual reality goggles.
- Maryborough Hospital's Ward 1, which provides an additional 18 medical beds, celebrated 12 months of service.
- As part of International Youth Day, 10 First Nations high school students participated in a 'come and try' initiative presented in partnership with WBHHS, the UQ Rural Clinical School and the Regional Medical Pathway.
- WBHHS staff were recognised at our annual Excellence Awards, with over 170 peer nominations received.
- WBHHS shone a light on domestic and family violence, installing red benches at all facilities in partnership with the Red Rose Foundation.
- Expanding the Mobile Women's Health Service to provide regular clinics at Agnes Water and Miriam vale.
- Returning COVID-19 Fever Clinic staff to the frontline after facilitating more than 150,500 tests since the beginning of the pandemic.
- Opening a new Short Stay Unit at Maryborough Hospital to improve patient flow and provide more care locally. The Unit provides an additional seven beds (referred to as Emergency Department Short Term Treatment Area beds), increasing capacity and reducing instances where patients need to be transferred to Hervey Bay Hospital.
- Extending the operating hours and referral pathways of the Fraser Coast Oasis Crisis Support Space, to support more people experiencing mental health distress.
- Progressing the development of the Lighthouse Crisis Support Space at Bundaberg Hospital, following the successful piloting of the Oasis Crisis Support Space at Hervey Bay Hospital.

Governance

Our people

The Board

The Wide Bay Hospital and Health Board consists of nine non-executive members who are appointed by the Governor in Council, on the recommendation of the Minister for Health, Mental Health and Ambulance Services and Minister for Women. The Board 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
- Board Member – \$40,000
- Committee Chair – \$4,000
- Committee Member – \$3,000.

In addition, total out-of-pocket expenses paid to the Board during the reporting period was \$5,700.29.

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 2019*, and the *Financial and Performance Management Standard 2019*.

The committee meets quarterly and operates with due regard to the Queensland 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.

Board membership

Peta Jamieson Chair

Date originally appointed: 26/06/2015

Current term: 18/05/2021-31/03/2024

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 People, Performance and Culture Committee.

She is a graduate of the Australian Institute of Company Directors and holds a Bachelor of Arts (Honours), Masters of Environmental Science, and Graduate Certificate in Business Administration.

Karen Prentis Deputy Board Chair

Date originally appointed: 18/05/2017

Current term: 18/05/2021-31/03/2024

Appointed Deputy Chair 21/10/2021

As a highly experienced non-executive director, Karen 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 compliance committee chair in funds management.

Karen's current roles include her appointment as Pro Chancellor of Griffith University, Chair of audit and risk

committees for several government and statutory authorities 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

Date originally appointed: 18/05/2017

Current term: 18/05/2021-31/03/2024

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

Date originally appointed: 18/05/2017

Current term: 18/05/2021-31/03/2024

Simone has more than 25 years' experience in the health sector and practices in a private capacity as an Accredited Practising Dietitian and continues to sit on the Fraser Coast advisory committee for the youth mental health organisation headspace.

Simone is a former CEO of RHealth, a non-for-profit primary healthcare organisation serving rural and remote communities of Queensland in the mental and allied health sectors. During this time, Simone sat on the Fraser Coast, Southern Downs and Roma advisory

committees for youth mental health organisation headspace.

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

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, remote and overseas locations; manager of allied health services within an Non-Government Organisation located across the Wide Bay; Senior Manager of Primary Health in an independent not-for-profit organisation providing services across the Wide Bay region.

Simone chairs the Health Board's Safety and Quality Committee and is a member of the Audit and Risk Committee.

Leon Nehow Board Member

Date originally appointed: 18/05/2020

Current term: 18/05/2020-31/03/2024

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.

Dr Chris Woollard Board Member

Date originally appointed: 01/04/2022

Current term: 01/04/2022-31/03/2024

Chris has had several years' healthcare experience across an extensive range of medical, academic, training and military roles.

He is currently a general practitioner and practice owner in Hervey Bay, holding a Fellowship of the Royal Australian College of General Practitioners. Chris has been a tutor with the University of Queensland Rural Clinical School, educating medical students, and a registrar supervisor with James Cook University general practice training.

Appointed as General Practice (GP) Liaison Officer of the Central Queensland, Wide Bay, Sunshine Coast Primary Health Network (PHN) in 2017, Chris went on to become the chair of the PHN Wide Bay Clinical Council for 2020-2021. He is also a GP representative on the Fraser Coast Local Medical Association.

During his military career, Chris served as an army medical officer in Australia and internationally, receiving an Australian Service Medal in addition to a Level Three Group Commendation for the development and delivery of specialised health training to the wider Australian Defence Force. He gained experience supporting a wide range of units and activities, as well as completing various courses such as aviation and underwater medicine, occupational health, and prehospital and early management of severe trauma. Chris remains an active reservist.

He is a member of both the Safety and Quality Committee and the Executive Committee. Growing up in rural NSW in a medical family, Chris has always been aware of, and keen to help tackle the challenges of, delivering healthcare in regional and rural areas.

Craig Hodges Board Member

Date originally appointed: 18/05/2021

Current term: 18/05/2021-31/03/2024

Craig brings to the Wide Bay Hospital and Health Board extensive financial, risk and compliance, human resource management 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 and has served as a non-executive director and

committee member across primary health care, clinical, governance, tertiary medicine, education/research and health support fields. Currently, Craig is a board member of the Australasian College of Emergency Medicine and chair of their board's finance and risk committee. He is a former chair of the Wide Bay Regional Electricity Council and has volunteered his time and expertise to 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 CPA Australia and the Australian Human Resources Institute and is a graduate of the Australian Institute of Company Directors. Craig is a member of both the Finance Committee and the Audit and Risk Committee.

Kathryn Campbell **Board Member**

Date originally appointed: 18/05/2021

Current term: 18/05/2021-31/03/2024

Resigned: 26/05/2023

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.

Kathryn ceased serving as a member of the Wide Bay Hospital and Health Board on 26 May 2023.

Karla Steen **Board Member**

Date originally appointed: 18/05/2021

Current term: 01/04/2022-31/03/2026

Karla is a communications strategist and social program developer with extensive experience within media, community and economic development organisations, government agencies and industry groups.

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.

Karla is a Committee Member of both the WBHHS Board Audit and Risk Committee and Board Safety and Quality Committee.

Table 2: Board Committee memberships and attendance

Name of Government body: Wide Bay Hospital and Health Board									
Act or instrument		<i>Hospital and Health Boards Act 2011</i>							
Functions		The Board appoints the Chief Executive of the Health Service and controls the financial management of the Hospital and Health Service, including the staff, land and buildings.							
Achievements		Oversaw the development and publishing of several strategic documents and frameworks. Progressed major capital works as part of the new Bundaberg Hospital Project, Hervey Bay Expansion Project and the Capacity Expansion Program. Prioritised staff wellbeing and implemented governance structures to ensure WBHHS nurtures and future-proofs workforce, now and into the future.							
Financial reporting		The Board is responsible for preparing the financial report which gives a true and fair view in accordance with the <i>Financial Accountability Act 2009</i> , the <i>Financial and Performance Management Standard 2019</i> and <i>Australian Accounting Standards</i> and, as the Board determines is necessary, for internal control to ensure 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.							
Remuneration									
Position	Name	Meetings/sessions attendance					Approved annual fee	Approved sub-committee fees	Actual fees received
		Board	Board Executive	Safety and Quality	Finance	Audit and Risk			
Chair	Peta Jamieson	13/13	4/4	5/6	10/10	4/4	\$75,000 pa	Board Executive \$4,000 pa Safety and Quality \$3,000 pa Finance \$3,000 pa Audit and Risk \$3,000 pa	\$90,553 pa

Position	Name	Meetings/sessions attendance					Approved annual fee	Approved sub-committee fees	Actual fees received
		Board	Board Executive	Safety and Quality	Finance	Audit and Risk			
Deputy Chair	Karen Prentis	13/13	4/4	2/2	8/10	4/4	\$40,000 pa	Board Executive \$3,000 pa Safety and Quality \$0 pa* Finance \$3,000 pa Audit and Risk \$4,000 pa	\$50,495 pa * Attended Safety and Quality Committee as a non-member
Board member	Trevor Dixon	12/13	3/4	-	9/10	4/4	\$40,000 pa	Board Executive \$3,000 pa Finance \$4,000 pa Audit and Risk \$3,000 pa	\$52,616 pa
Board member	Simone Xouris	13/13	3/4	6/6	-	4/4	\$40,000 pa	Board Executive \$3,000 pa Safety and Quality \$4,000 pa Audit and Risk \$3,000 pa	\$51,196 pa
Board member	Leon Nehow	13/13	-	6/6	9/10	1/4	\$40,000 pa	Safety and Quality \$3,000 pa Finance \$3,000 pa Audit and Risk \$0 pa*	\$47,757 pa * Attended Audit and Risk Committee as a non-member

Position	Name	Meetings/sessions attendance					Approved annual fee	Approved sub-committee fees	Actual fees received
		Board	Board Executive	Safety and Quality	Finance	Audit and Risk			
Board member	Dr Chris Woollard	11/13	3/4	6/6	-	-	\$40,000 pa	Board Executive \$3,000 pa Safety and Quality \$3,000 pa	\$45,880 pa
Board member	Craig Hodges	13/13	-	1/2	10/10	4/4	\$40,000 pa	Safety and Quality \$0 pa* Finance \$3,000 pa Audit and Risk \$3,000 pa	\$47,116 pa <i>* Attended Safety and Quality Committee as a non-member</i>
Board member	Kathryn Campbell	11/12	-	5/6	7/8	-	\$40,000 pa	Safety and Quality \$3,000 pa Finance \$3,000 pa	\$41,612 pa
Board member	Karla Steen	13/13	-	5/6	-	4/4	\$40,000 pa	Safety and Quality \$3,000 pa Audit and Risk \$3,000 pa	\$46,515 pa
No. scheduled meetings/sessions	13 Board 4 Board Executive 6 Safety and Quality 10 Finance 4 Audit and Risk								
Total out of pocket expenses	\$5,700.29								

Note 1. The figures reported in the above table reflect the remuneration entitlement of Board members per *Remuneration Procedures for Part-Time Chairs and Members of Queensland Government Bodies*. Some Board members did not serve for the whole financial year, and were either appointed after the year commenced or retired before the year concluded. As such, figures reported above and in the Financial Statements on page FS-31 reflect the actual remuneration received and may differ due to pro-rata payments received in line with terms of service.

2. The figures reported as 'Actual fees received' include remuneration entitlements for Board membership, committee attendance and service as a committee chair, and may include allowances and reimbursements such as meal, travel, accommodation or motor vehicle expenses as appropriate.

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

Debbie has over 40 years experience in the public health sector. She's held key leadership roles across different health facilities in Queensland.

She completed her general nurse training in 1981 at Mackay Base Hospital, where she was recognised for her exceptional theoretical knowledge and nursing care.

Debbie joined us in 2006 as Executive Director of Nursing and Midwifery Services and was appointed Chief Operating Officer in 2014. She acted in the role of Chief Executive from October 2019 until her permanent appointment in May 2020.

During her time with us, she's overseen the construction of new infrastructure, approval for the new Bundaberg Hospital and new services and models of care. As Nursing Director in Rockhampton, she established the first Clinical Governance, Risk and Quality Unit in regional Queensland.

She's also managed quality improvements as part of the Short Notice Accreditation process, and the development of the Regional Medical Program. From 2020, she played a leading role in our response to the COVID-19 pandemic.

She also received an Australia Day Award in 2014 for her exceptional leadership during the 2013 floods.

Debbie has a Bachelor of Health Science (Nursing) with Distinction, a Graduate Diploma in Emergency Nursing, and became an endorsed Rural and Isolated Practice registered nurse. She also has a Master of Health Administration and Information Systems, and a Graduate Certificate in Health Service Planning.

Debbie is committed to a values-based leadership approach, focused on providing the best possible care for our communities.

Martin Clifford Executive Director of Finance and Performance

Martin has worked in the health sector for 20 years and has held senior and executive leadership roles in Victoria and Queensland.

He was appointed Executive Director Finance and Performance in February 2022 and brings strategic direction in finance, health service and hospital executive skills.

In his previous role as Chief Financial Officer for Albury Wodonga Health, Martin was the executive sponsor for the development of a new patient administration system.

He also managed new statewide procurement policies as the chief procurement officer. These included a new budgeting process for the organisation built from a zero-base assumption. He also led the implementation of a new recruitment approval process incorporating finance sign-off for all recruitment actions.

Martin holds a Bachelor of Commerce and a Graduate Diploma in Applied Finance and Investments. He is recognised as a Fellow member of the Certified Practising Accountants of Australia.

Martin is passionate about leading high performing teams including identifying and developing talent across all levels of the organisation.

Michael Lewczuk

Chief Operating Officer, until 16/10/2022

Michael has worked in healthcare for more than 20 years in both paediatric and adult health services across multiple hospital and health services in Queensland.

Michael has a history in nursing, with extensive experience in paediatric intensive care and paediatric retrievals. He has completed a Bachelor of Nursing, post graduate studies in paediatric intensive care and a Master of Nursing Leadership. Michael has worked in numerous operational management roles throughout his career and has a key focus of centring every decision around the patients and families requiring care.

Prior to joining WBHHS as Chief Operating Officer in 2021, Michael was an executive director of Ipswich Hospital in West Moreton HHS and divisional director of clinical support with Children's Hospital Queensland.

Michael has developed and led numerous strategies significantly improving financial sustainability and patient flow within health services as well as leading the development of new services catering for the needs of populations across HHSs.

During 2022 and part of 2021, Michael has served as our COVID-19 incident controller and chaired WBHHS Health Emergency Operations Centre.

Ben Ross-Edwards

Chief Operating Officer, from 09/01/2023

Ben has 20 years' experience in the Hospital and Health sector and has held senior and executive leadership positions for the past 13 years.

During his time with us, Ben has made improvements to surgical services access, implemented admission avoidance initiatives, and introduced model of care changes. These have resulted in better patient care and experience.

Ben has a Master of Physiotherapy, specialising in acute and rehabilitation settings, with an interest in post-stroke rehabilitation. He also has a Master of Business Administration with a focus on Business Leadership, highlighting his passion for innovation and strategic thinking.

Ben is dedicated to fostering excellence and driving innovation in our organisation, ensuring the delivery of exceptional health care services to our community.

Robyn Bradley

Executive Director of Mental Health and Specialised Services

Over the past 20 years, Robyn has held management and leadership roles in the public health sector in Queensland and the South West and Wide Bay communities.

Robyn has been instrumental in the development of new mental health services. This includes a new lived experience peer support workforce in Wide Bay, and a crisis support space in Hervey Bay.

She's also managed the construction of a 20-bed community care unit and a 10-bed Step Up Step Down facility. These were run in partnership with non-government service providers.

Robyn began her career as an allied health professional having completed her Occupational Therapist degree in 1990. She has presented papers at national and international conferences advocating for rural models of care. This includes the Primary Health Network (PHN) conference in 2017, supporting local management for mental health planning frameworks and tools,

Robyn Scanlan

Executive Director of Governance

With over 25 years of healthcare experience, Robyn brings a wealth of knowledge to Wide Bay. Her background includes clinical and leadership positions in rural and remote nursing and midwifery, patient safety, and clinical governance.

Robyn began her career as a registered nurse at Oakey Hospital in 1995, before working in the Rural and Remote Nurse Practitioner program and gaining her midwifery qualifications.

She spent the next 14 years working across several central and western Queensland locations. As Director of Nursing at Longreach Hospital, her achievements included day surgery improvements, optimising patient flow and the introduction of a Queensland-first accommodation program for pregnant women.

After joining us in 2013 as a clinical governance facilitator, she was appointed Director of Clinical Governance in 2017, followed by Executive Director of Governance in April 2020.

During this time, Robyn has managed our first Quality of Care Report and improved safety and quality frameworks. She also led an Australian-first Short-Notice Accreditation pilot in Wide Bay Hospital and

Health Service. This has since been adopted in multiple other locations across the country.

Robyn was recognised with an Australia Day Award in 2016 and a Wide Bay HHS Excellence Award in 2018. These were for her pioneering work in hospital accreditation and associated research. She also presented on the topic at the 2018 World Hospital Congress.

Robyn has a Master of Business Administration and Project Management. She's also a Fellow of the International Society for Quality in Health Care and Associate Fellow of the Australasian College of Health Service Managers.

Robyn is also completing her PhD focused on quality and accreditation systems and is dedicated to advancing the field of healthcare governance.

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, teaching and military roles.

He joined us in 2020 as the Senior Medical Officer advising the Chief Medical Officer. Before that he served as the COVID-19 Public Health Incident Controller for the Incident Management Team in the State Health Emergency Coordination Centre.

His past leadership positions include Director of Medical Services at both Metro North Hospital and Health Service and Northern Rivers Local Health District in NSW.

Scott has also worked for many years on the equity of health care in rural and regional areas, including time as a rural GP. He's held academic and teaching posts with UQ's Rural Clinical School and is the foundation professor for Griffith University's rural medicine program.

He holds extensive medical and research qualifications, including specialties in general practice, public health medicine and medical administration. He has doctorates in public health and medicine.

Scott has also had a long military career, achieving the rank of Colonel. Part of his work included vaccine development and public health disease control during the Bougainville and Timor operations, and post-doctoral work on vaccine development in Cambridge.

He's received several awards for his military service. These include the Australian Active Service Medal (Timor Leste), Australian Service Medals (Middle East

and Bougainville) and InterFET Campaign Medal and Defence Service Medals.

He also received the Surgeon-General's Medal for contributions to tropical medicine contributions and the Director-General's Commendation for his vaccination program work during the East Timor operations.

Stephen Bell **Executive Director of Allied Health**

Stephen Bell is a registered psychologist with 28 years' experience, including over a decade in senior and executive health leadership positions.

After getting his Bachelor of Psychology in 1994, he worked in specialist and acute public mental health service roles across Queensland.

As our former acting Chief Operating Officer, Stephen introduced new services including approval for a new Clinical Decisions Unit at Hervey Bay Hospital. Under his management, we also had substantial reductions in wait lists for specialist outpatients and endoscopy procedures.

In his previous role as our General Manager for Family and Community Services, Stephen managed successful service restructures and improvements for maternity, paediatrics and dental patients.

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

In his spare time, he provides volunteer mediation services to the Wide Bay community and is also a nationally accredited mediator.

Fiona Sewell
Executive Director of Nursing and Midwifery Services

Fiona has more than 30 years' experience in nursing, with 15 years 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, joining Bundaberg Hospital as a registered nurse. Since then, she's held a range of senior nursing roles at both clinical and managerial levels.

Fiona was instrumental in providing leadership and direction throughout our COVID-19 response. As the operations officer, she led the operations management team, developing and managing infection control and personal protective equipment.

In 2021 and 2022, Fiona led the COVID-19 vaccination program. This resulted in Wide Bay Hospital and Health Service and the community having the highest level of vaccination in Queensland.

Fiona was a finalist in our excellence awards for achieving 'Every Value Every Day'. She won the ABC Wide Bay Award for her role in communicating the vaccination message to the Bundaberg area. Fiona also received an Australia Day Award for exceptional leadership during the 2013 Bundaberg floods.

She has completed studies in orthopaedic and emergency nursing, investigations management and report writing. She also has a Graduate Certificate of Health Leadership, Management and Quality, and a Master of Business Administration.

Fiona is invested in a 'grow our own' strategy for local nurses and midwives. She's also helped develop a Point of Care Clinical Coach Model, to provide nursing and midwifery education at the bedside.

Luci Caswell
Executive Director of Human Resources

With more than 30 years working in healthcare, Luci has worked across clinical, operational management, and people and culture roles in the public, private and not-for-profit sectors.

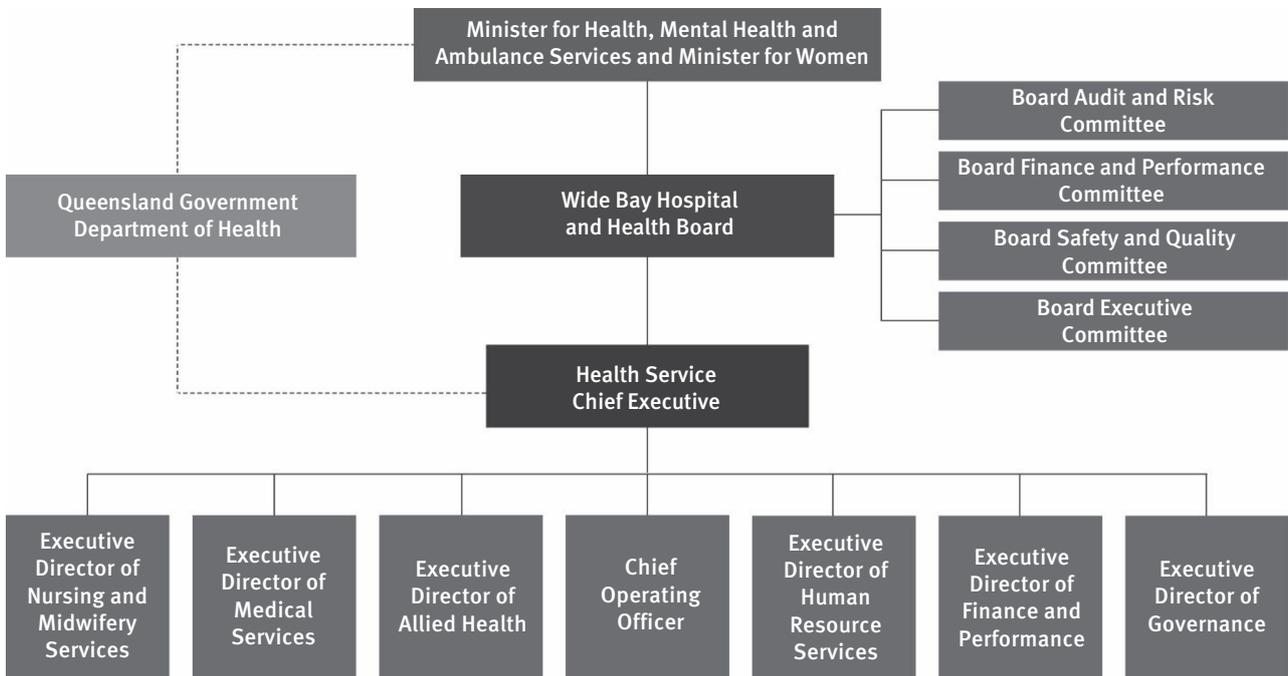
Luci was appointed Executive Director of Human Resources in January 2023 and leads the development and implementation of our strategic human resources objectives. She directs workforce service functions to make sure they meet our business and service requirements. She also provides advice on all workforce matters.

Luci has extensive operational knowledge in values-based health organisations and understands the value of a well-developed and customer-focused human resources service.

Luci is committed to providing human resources services that improve and support the strategic direction of the organisation. She has particular interest and expertise in quality and system improvement, development of positive workplace cultures, governance and strategy.

Organisational structure and workforce profile

Organisational structure (as at 30 June, 2023)



WBHHS employed a total of 3,633 (4581 headcount) full-time equivalent staff in 2022-2023, an increase of 101 (154 headcount) compared to 2021-2022. Of that figure, more than 70 per cent of staff performed frontline 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 nurture and future-proof our workforce, we have continued to grow a diverse workforce that is representative of our community.

As at 30 June 2023, the number of employees who identify as First Nations peoples has increased by 19 per cent year on year, from 96 to 114 employees. 539 staff identify as culturally and linguistically diverse and 112 employees identify as a person with a disability (11 per cent increase 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, as well as greater gender and demographic diversity in Table 5.

In 2022-2023, 295 permanent staff separated employment from WBHHS. This equates to a permanent separation rate of 9.13 per cent, a reduction from 10.24 per cent in 2021-2022, indicating separations are reducing post the initial impact of mandatory COVID-19 vaccination for all Queensland Health staff, as well as other impacts on workforce movements due to COVID-19.

* Headcount total and percentage in terms of the workforce headcount

Table 3: Total staffing*

Group	Number
Headcount	4,581.00
Paid Full Time Equivalent (FTE)	3,633.42

Table 4: Occupation types by FTE*

Group	Number	Percentage of total workforce
Corporate	228.93	6.30%
Frontline	2,530.01	69.63%
Frontline support	874.48	24.07%

Table 5: Appointment type by FTE*

Group	Number	Percentage of total workforce
Permanent	2,698.05	74.26%
Temporary	729.00	20.06%
Casual	196.44	5.41%
Contract	9.93	0.27%

Table 6: Employment status by headcount*

Group	Number	Percentage of total workforce
Full-time	2,192	47.85%
Part-time	1,985	43.33%
Casual	404	8.82%

Table 7: Gender diversity*

Gender	Number	Percentage of total workforce
Women	3,471	75.77%
Men	1,097	23.95%
Non-binary	13	0.28%

Table 8: Greater diversity in our workforce*

Diversity groups	Number	Percentage of total workforce
Women	3,471	75.77%
Aboriginal Peoples and Torres Strait Islander Peoples	114	2.49%
People with disability	112	2.44%
Culturally and linguistically diverse - speak a language at home other than English^	539	11.77%

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

Table 9: Women in leadership roles*

Group	Number	Percentage of total leadership cohort
Senior Officers (Classified and s122 equivalent combined)	6	75.95%
Senior Executive Service and Chief Executives (Classified and s122 equivalent combined)	6	60.00%

Strategic workforce planning and performance

WBHHS continues to nurture, strengthen and future proof our workforce to provide a truly great place to work, where staff are supported to compassionately care and connect with our community.

Central to this is fostering a continuously evolving organisational culture that reflects our values of Collaboration, Accountability, Respect and Excellence (CARE) Through patients' eyes.

As health services around the country emerge from the height of the COVID-19 pandemic, the impacts on workforce continue to be significant. WBHHS has experienced these workforce challenges and has been agile in responding to our changed environment and the needs of our staff.

Over the last year we have developed a new *Strategic Workforce Plan* based on the concept of providing a truly great place to work, in order to build a responsive and skilled workforce capable of providing world class care to the community, now and into the future.

WBHHS aligns its workforce strategies to the WBHHS Strategic Plan 2022-2026, *Care, connection, compassion for all*. Also referenced are the broader strategies outlined in the Public Sector Commission's *10 year human capital outlook*, 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*, the Public Sector Commission's *Be healthy be safe be well framework*, and the Queensland Health *Workplace Mental Health Wellbeing Framework 2017*.

During the 2022-2023 year, attraction and retention initiatives continued via attendance at several job fairs and expos, including the Brisbane Careers Expo, Brisbane and Sunshine Coast TSExpos, the Fraser Coast Jobs Expo, the Bundaberg Careers Expo, the First Nations Dorrie Day Careers Expo and the Rural Doctors Association of Queensland Conference in Cairns.

WBHHS representatives also attended several local high school careers information sessions, aligning to the Bundaberg and Fraser Coast Jobs Commitment programs which provide for career advice,

clarification of health career pathways, resume writing and mock job interview support for local high school students.

Promotional videos accompany all job advertisements on the SmartJobs website and other social media platforms such as LinkedIn and Facebook. Media materials promoting living and working in the Wide Bay are provided to all job applicants and specialised vacancy advertising materials are routinely developed for critical, hard to fill vacancies.

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 management in alignment with the *Public Service Commission Positive Performance Management Directive 15/20*.

Leadership programs have continued to be delivered in partnership with the Centre for Leadership Excellence including the Step Up and Lead program, Lead for Performance program and Management Essentials program and other non-clinical personal development programs. The equivalent market value of these is over \$400,000, not including participants in state-wide programs. A refreshed Performance and Development Plan (PDP) tool has been implemented, supporting individual, team and organisational benefits and tangible value derived from high quality PDP practices.

Throughout 2022-2023, WBHHS has continued its health, safety and wellbeing journey with initiatives aimed at continuing to mature our staff safety and wellbeing capability. The impact of the COVID-19 pandemic on workforce has seen an increasing call from staff for wellbeing support. Our Staff Wellbeing Group continued to deploy immediate and longer term supports for our staff.

WBHHS began integration of the new *Code of Practice for Psychosocial Wellbeing* in the workplace. This work will be ongoing over the next several years as WBHHS builds on existing practices that promote the mental wellbeing of our workforce.

WBHHS actively encourages the reporting of all workplace incidents to reinforce identification and management of risk. As a critical control of occupational violence, WBHHS continues to train frontline staff in MAYBO, the preferred occupational violence reduction methodology, which is based on prevention and control through improved communication and situational awareness. Staff in higher-risk areas receive more intensive training in assault avoidance and/or physical intervention as we continue to strive towards making our workplaces as safe as possible for our staff and to provide our staff the appropriate tools to respond when confronted with occupational violence. It was pleasing to see continued safety improvements in most divisions across the WBHHS with less incidents and lower WorkCover average leave rates.

Our Employee Assistance Provider, Converge International, has continued to partner with the WBHHS to deliver confidential personal coaching and short-term counselling services to all staff covering a range of personal and work issues. Converge International also delivered monthly webinars covering a range of staff wellbeing topics which staff can access via live Webinars or via recorded sessions at a time convenient to them.

WBHHS has continued its commitment to training and graduate programs, including:

- Nursing graduate intake program across WBHHS facilities, including rural facilities
- Allied Health Rural Generalist Pathway
- Medical graduate intake 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
- Regional Medical Pathway program, in collaboration with CQUniversity Australia, the University of Queensland and Central Queensland HHS.

Early retirement, redundancy and retrenchment

No early retirement, redundancy or retrenchment packages were paid during the 2022-2023 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. It is committed to pursuing a positive risk culture through a top-down approach which seeks to embed risk management principles and practices into strategic planning, governance reporting, business decisions and operational processes.

Risk is an inherent part of a health service's operating environment and WBHHS manages its risks in a proactive, integrated and accountable manner.

WBHHS has established a contemporary risk management framework which is supported by an integrated policy, procedure and guideline. The framework has been designed in accordance with 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.

The risk management framework describes the intent, roles and responsibilities, and implementation requirements. It defines the processes for risk identification, assessment, treatment, monitoring, review, recording and reporting of risks.

Operational and strategic risks are routinely monitored and reported to the Board through various committees, but particularly via the Audit and Risk Committee and the Safety and Quality Committee.

As part of the risk management framework, WBHHS has an integrated compliance management framework to assess the WBHHS's level of compliance with Health Service Directives and legislative obligations that provides further assurance to the Executive and Board.

Key accountability bodies within the risk management framework include:

- The Board is responsible for setting objectives, key deliverables and identification of strategic risks. It appoints the Board Audit and Risk Committee and sets limits of acceptable behaviour through the organisation's values and defining and approving the *Risk Appetite Statement*.
- The Board Audit and Risk Committee reviews and oversees systems of risk management, internal controls and legal compliance.

Key achievements during 2022-2023 include:

- Conducting comprehensive risk reviews of strategic and operational risks across WBHHS to ensure risks remain current and assist with embedding risk management maturity within the organisation.
- Regular risk deep dive reporting to the Executive and Board to provide greater oversight and assurance.
- Developing additional clinical and non-clinical risk profiles across WBHHS.
- Completion of a comprehensive assurance map that outlines strategic and high operational risks, controls and associated assurance activities. This was utilised in the development of the *Internal Audit Plan*.
- Providing a greater risk focus and oversight across Executive, Board and sub-committees.
- Continued development of in-house capability, knowledge and tools.
- Assessment of 25 per cent of total legislative obligations.

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 2022-2023 period, no directions were given by the Minister for Health, Mental Health and Ambulance Services and Minister for Women 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.

The function operates under a Board approved *Internal Audit Charter* that is consistent with the *International Professional Practices Framework*, developed by the Institute of Internal Auditors.

During the 2022-2023 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 2022-2023* 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 to ensure adequate assurance 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 2022-2023 include:

- Completing internal audits on Information Security Management System (ISMS), controlling drugs management, credentialing and defining of scope of clinical practice, and finance and budget management.
- Implementing 39 internal audit recommendations from the previous internal audit.
- Increased engagement and facilitation between relevant stakeholders and KPMG throughout the internal audit lifecycle.

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 has also developed an *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 2022-2023, WBHHS continued to embed the objectives of the Act including continuation of the dedicated Human Rights Act intranet site with information and links for staff, a human rights training module incorporated into the WBHHS mandatory training program, and mandatory assessments of all policies, procedures and complaints received against the Act.

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 the development of the WBHHS *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.

Utilisation of 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.

Between July 2022 - June 2023 there were 22 patient complaints identifying relevance to the Human Rights Act. All were resolved locally.

An additional 29 complaints were received by staff; a significant decrease from the 111 received in the previous financial year. The higher volume of staff complaints related to human rights across the 2021-2022 year was largely due to mandatory COVID-19 vaccination requirements for healthcare staff, and it is pleasing to see that as the height of the pandemic receded, so too did staff complaints.

All of the 29 staff complaints were resolved locally and resulted in no further action.

The WBHHS Consumer Feedback Management Procedure has been reviewed (published 15 June 2022) with clear guidance around consent, privacy and human rights. A severity assessment scale identifies issues related to denial of rights as 'major': requiring escalation to Directors of Clinical Governance, Professional streams, or Human Resources. The procedure also includes avenues for referral of complaints to the Queensland Human Rights Commission.

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.

No releases of confidential information under section 160 of the Act were required by the Chief Executive during the 2022-2023 year.

Performance

Service standards

Table 10: Service Standards — Performance 2022-2023

Service Standards	Target	Actual
Effectiveness measures		
Percentage of emergency department patients seen within recommended timeframes		
Category 1 (within 2 minutes)	100%	100%
Category 2 (within 10 minutes)	80%	65%
Category 3 (within 30 minutes)	75%	50%
Category 4 (within 60 minutes)	70%	62%
Category 5 (within 120 minutes)	70%	91%
Percentage of emergency department attendances who depart within 4 hours of their arrival in the department	>80%	57%
Percentage of elective surgery patients treated within the clinically recommended times ¹		
Category 1 (30 days)	>98%	89%
Category 2 (90 days) ²	..	61%
Category 3 (365 days) ²	..	59%
Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days ³	<2	1.0
Rate of community mental health follow up within 1-7 days following discharge from an acute mental health inpatient unit ⁴	>65%	71.5%
Proportion of re-admissions to acute psychiatric care within 28 days of discharge ⁵	<12%	8.8%
Percentage of specialist outpatients waiting within clinically recommended times		
Category 1 (30 days)	98%	88%
Category 2 (90 days) ⁶	..	65%
Category 3 (365 days) ⁶	..	63%
Percentage of specialist outpatients seen within clinically recommended times		
Category 1 (30 days)	98%	89%
Category 2 (90 days) ⁶	..	54%
Category 3 (365 days) ⁶	..	72%
Median wait time for treatment in emergency departments (minutes)	..	25
Median wait time for elective surgery treatment (days) ¹	..	29
Efficiency measure		
Average cost per weighted activity unit for Activity Based Funding facilities ⁷	\$5,094	\$5,917
Other measures		
Number of elective surgery patients treated within clinically recommended times ¹		

Service Standards	Target	Actual
Category 1 (30 days)	2,145	1,945
Category 2 (90 days) ²	..	771
Category 3 (365 days) ²	..	365
Number of Telehealth outpatients service events ⁸	8,569	7,563
Total weighted activity units (WAU) ⁹		
Acute Inpatients	63,716	60,166
Outpatients	15,291	16,678
Sub-acute	8,683	8,821
Emergency Department	20,022	17,851
Mental Health	5,296	4,779
Prevention and Primary Care	4,018	3,517
Ambulatory mental health service contact duration (hours) ¹⁰	>34,523	33,615
Staffing ¹¹	3,512	3,633

1	In response to the COVID-19 pandemic, the delivery of planned care services has been impacted. This has resulted from a period of temporary suspension of routine planned care services during 2021-2022 and subsequent increased cancellations resulting from patient illness and staff furloughing due to illness and isolation policies.
2	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 2022-2023.
3	Staphylococcus aureus (including MRSA) bloodstream (SAB) infections 2022-2023 Actual rate is as at 7 August 2023.
4	Mental Health rate of community follow up 2022-2023 Actual is as at 14 August 2023.
5	Mental Health readmissions 2022-2023 Actual is for the period 1 July 2022 to 31 May 2023 as at 14 August 2023.
6	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 targets for category 2 and 3 patients are not applicable for 2022-2023.
7	All measures are reported in QWAU (Queensland Weighted Activity Unit) Phase Q25. The variation in difference of Cost per WAU to target is a result of the additional costs of the COVID-19 pandemic.
8	Telehealth 2022-2023 Actual is as at 21 August 2023.
9	The 2022-2023 target varies from the published 2022-2023 Service Delivery Statement due to a change in the WAU phase. All measures are reported in QWAU Phase Q25. 2022-2023 Actuals are as at 14 August 2023.
10	Ambulatory Mental Health service contact duration 2022-2023 Actual is as at 14 August 2023.
11	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. 2022-2023 Actual is for pay period ending 25 June 2023.

Strategic objectives and performance indicators

WBHHS's guiding document has been the *Strategic Plan 2022-2026*, which sets out the vision for how we work to improve the health and wellbeing of our community. Progress in 2022-2023 toward achieving the strategic directions:

Optimise and transform

We will enhance and transform health services to improve patient outcomes

Implementation of measurable evidence-based improvement strategies for patient flow

- A new Transfer Initiative Nurse (TIN) position commenced within the Bundaberg and Hervey Bay Hospital Emergency Departments, improving the triage process by transferring lower urgency patients who arrive via ambulance more quickly into emergency department-led care.
- The Mental Health Co-Responder program was implemented in Hervey Bay and Maryborough in early 2023. Working in partnership, a senior WBHHS mental health clinician and a Queensland Ambulance Service (QAS) senior paramedic attend mental health emergencies, providing assessment and care on the ground where it's needed most.
- A new seven-bed Short Stay Unit opened in Maryborough in March 2023, providing support to local patients and reducing the need for them to be transferred to Hervey Bay Hospital.
- WBHHS Transit Lounges saw month-on-month increases in the number of patients utilising the service on the day of discharge, making inpatient beds available earlier.
- WBHHS introduced an Acute Medical Nurse Practitioner and Clinical Nurse Consultant model of care, working as a team member within the medical division.
- A successful Connecting Communities Pathways (CCP) funding application secured \$4,507,564 for a new Emergency Department diversion and avoidance service – Straight to Review Emergency Avoidance Measures (STREAM). The Hervey Bay Hospital trial commenced in November 2022 and the Bundaberg Hospital trial in May 2023. Results are pleasing to date and evaluation is planned for October 2023 to inform the permanent workforce profile and model of care.

Reduction in patient off stretcher time, lost QAS minutes, and Emergency Length of Stay

- Across 2022-2023, 39,670 patients presented to WBHHS facilities via ambulance. 25,456 of them were transferred into the care of a nurse or clinician within the recommended 30 minutes. Across our rural facilities, 92.71 per cent of QAS-delivered patients were transferred into our care within 30 minutes. At our three larger facilities, where there is a significantly higher volume of patients, 62.55 per cent of QAS-delivered patients were transferred into our care within 30 minutes, and a further 37.44 per cent within 60 minutes.
- Overall, 64.16 per cent of QAS-delivered patients were transferred into the care of WBHHS Emergency Department staff within 30 minutes and a further 35.80 per cent of patients were transferred within 60 minutes.
- If a patient arrives via ambulance and is not transferred into the care of a WBHHS Emergency Department clinician within 30 minutes, every minute exceeding the 30-minute benchmark is considered 'lost.' Across 2022-2023, 464,597 lost QAS minutes were recorded.
- Across 2022-2023, the average Emergency Length of Stay (ELOS) was 384.33 minutes; approximately 6.4 hours. While this exceeds the state-wide target for



	<p>Emergency Department patients to be seen, treated and depart via discharge, transfer or inpatient admission within four hours, WBHHS has been committed to reducing ELOS via alternative care models, dedicated fast track areas and staff, and contemporary patient flow initiatives. We are seeing the benefits of these, with the average ELOS across WBHHS facilities decreasing each month, from 476 minutes in July 2022 to 309 minutes in June 2023.</p>
<p>Percentage of elective surgery patients treated within clinically recommended times: >99% (Cat 1), >95% (Cat 2), and >98% (Cat 3)</p>	<ul style="list-style-type: none"> • Across the 2022-2023 year, 89 per cent of Cat 1 elective surgery patients were seen within the clinically recommended times; 61 per cent of Cat 2 patients; and 59 per cent of Cat 3 patients. • Despite temporarily suspending some elective surgeries in the face of COVID-19 pressures, WBHHS treated 2,194 Cat 1 elective surgery patients, 1,272 Cat 2 patients, and 615 Cat 3 patients across the 2022-2023 year.
<p>Percentage of specialist outpatients treated within clinically recommended times: >98% (Cat 1), >95% (Cat 2), and >95% (Cat 3)</p>	<ul style="list-style-type: none"> • 89 per cent of Cat 1 specialist outpatients were seen within the clinically recommended time of 30 days; 54 per cent of Cat 2 patients were seen within 90 days; and 72 per cent of Cat 3 patients were seen within 365 days. These fell short of our goal targets, and were largely due to some services being temporarily rescheduled while in the height of local COVID-19 transmission peaks.
<p>End of year operating results is within allocated resources</p>	<ul style="list-style-type: none"> • WBHHS ended the 2022-2023 financial year with an operating deficit of \$36.1 million. The deficit is largely attributable to penalties associated with an under-delivery of Activity Based Funding (ABF) activity for the period, premium costs associated with labour, internal efficiency dividends not realised and end of year technical adjustments, including clawback of specific funding items. WBHHS has a robust financial recovery plan that we have already begun to implement.

Equity and access

We will ensure services delivered are equitable and accessible to the community

<p>Maintain continuous accreditation and compliance with National Safety and Quality Standards</p>	<ul style="list-style-type: none"> • WBHHS participated in three Short Notice Accreditation Surveys across the 2022-2023 year, and continues to meet requirements and accreditation status.
<p>Increase number of patients and carers engaged in maintaining their health</p>	<ul style="list-style-type: none"> • Patient Reported Experience Measures (PREMS) survey results across 2022-2023 indicated that patients felt involved actively involved in their care and treatment, across both acute and non-acute wards. When asked 'Did you feel you were involved in decisions about your care and treatment, as much as you wanted to be?' 73 per cent of emergency patients responded with 'Yes, definitely' and a further 18 per cent answered 'Yes, to some extent.' For the same period, 71 per cent of inpatients answered 'Yes, definitely,' and 24 per cent answered 'Yes, to some extent.'
<p>Increase number of services co-designed with consumers and community partners</p>	<ul style="list-style-type: none"> • Mental health consumers have been involved in the Lighthouse Support Space Steering Committee, and were key stakeholders in the design of the facility and the co-design of the model of care that will be implemented at the new Lighthouse facility in Bundaberg. This new service will operate under a lived experience/peer worker model of care, with clinical inreach and support. • Mental health consumers were also involved in the facility design for the Sub-Acute Older Persons Unit in Maryborough. They will also be involved in the co-design of the model of care for the operations of this facility, both from a consumer and carer perspective.



	<ul style="list-style-type: none"> Palliative care patients at Mundubbera Multi-Purpose Health Service have benefited from two newly renovated rooms as part of Daphne’s Retreat. The calming and private rooms are the result of the combined efforts of staff, community and the Mundubbera Hospital Auxiliary.
Increase in availability of subspecialty services	<ul style="list-style-type: none"> Public specialist urology services were returned to Bundaberg in May 2023, in partnership with the Mater Private Hospital.
Increase utilisation rates across Hospital in the Home (HiTH)	<ul style="list-style-type: none"> HiTH separations have more than doubled over the past financial year. WBHHS’s target is to have 1 per cent of total patient separations facilitated by HiTH, and across 2022-2023, HiTH exceeded that by supporting 3.7 per cent of all patient separations. Across 2022-2023, Bundaberg Hospital supported a total of 34,378 patients via HiTH; 31,777 at Hervey Bay Hospital; and 13,287 at Maryborough Hospital.
Improve patient experience measures	<ul style="list-style-type: none"> The Consumer and Community Engagement team worked collaboratively throughout the year with Nurse Unit Managers to promote Patient Reported Experience Measures (PREMs), educate staff and customise reporting. Monthly PREMs data was reported to Standards Committees and Consumer Advisory Groups. Across 2022-2023, 60 per cent of inpatients who completed a PREMs survey rated their overall care as Very Good, and 30 per cent rated their care as Good. 62 per cent of emergency patients who completed a PREMs survey rated their overall care as Very Good, with a further 19 per cent rating their care as Good. WBHHS received a total of 1,626 complaints across the 2022-2023 year. 99.45 per cent of these were acknowledged within five days and 77 per cent closed within the 35 day KPI, just falling short of the 80 per cent benchmark. A total of 1,406 compliments were received for the same period.
Increase in availability and utilisation of services for First Nations consumers	<ul style="list-style-type: none"> WBHHS launched our inaugural <i>First Nations Health Equity Strategy</i> in September 2022, with the detailed <i>Implementation Plan</i> released in April 2023.
Increase in availability and utilisation of services for consumers with a disability	<ul style="list-style-type: none"> WBHHS established a Disability Working Group in early 2023, comprised of staff and community members. The group will work to develop and implement a WBHHS <i>Disability Strategic Plan</i> to ensure timely and equitable access to health services for consumers with a disability.

Embed technology

We will increase access to virtual care through embedded technology

Increase availability and utilisation of virtual care models	<ul style="list-style-type: none"> WBHHS delivered 7,563 outpatient consultations, treatments or services via telehealth across the 2022-2023 year. This fell shy of the 8,569 KPI due to the temporary cancellation of some elective surgeries while the Wide Bay region experienced a surge of COVID-19 transmission within the community.
Increase % of care delivered in outpatient services will be delivered by telehealth	<ul style="list-style-type: none"> 3.19 per cent of all outpatients occasions of service were delivered by telehealth, using both video and phone conferencing to deliver more care locally.
Increase availability and utilisation of information solutions for staff and decision-makers	<ul style="list-style-type: none"> WBHHS implemented an automated digital solution to manage staff travel requests and approvals. We also implemented a system to allow workflow and approvals for Agency Nursing requests – Request to Source Agency Nursing.

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- TCP Client Management replaced the TCP Medical Billing Database, providing a new, scoped electronic system to maximise workflows and efficiencies that allow a sustainable, supported solution.
 - The nursing TrendCare system was upgraded to allow for the implementation of the Integrated Workforce Management (iWFM) integration. iWFM enhances the roster-to-pay process, delivers positive outcomes to support enhanced workforce management and drives the delivery of tangible benefits for both WBHHS and Queensland Health.
 - WBHHS introduced an electronic solution to assist in streamlining requests and improve efficiency for those utilising patient travel. The new Patient Travel Information System allows both internal and external entities such as QAS to access and review patient travel requests in a timely and efficient manner.
 - In 2022-2023, WBHHS worked with eHealth to progress the development of a business case to inform the potential rollout of ieMR. ieMR is the integrated electronic medical record which replaces paper-based clinical charts to improve safety, efficiency and quality in clinical workflow processes.
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Foster partnerships

We will partner with diverse stakeholders to better serve the community

Increase consumer, community and stakeholder representation in health service design and improvement processes

- Consumers are engaged with WBHHS as members of over 20 strategic and operational committees, ranging in topic, location and deliverables. These groups include Community Reference Groups, Consumer Advisory Groups, Disability Action Plan Working Group, new Bundaberg Hospital Project User Groups and the Spiritual Care Committee.
- WBHHS Mental Health and Specialised Services have implemented a Rainbow Tick Committee and Advisory Group, involving consumers in the review and development of guidelines and activities that better meet the needs of consumers in specific areas or demographics of our health service.

Increase and strengthen existing partnerships with private, Primary Health Network and non-government sector

- Partnerships in place with local health providers to enhance access to specialist services closer to home:
 - Advara Heart Care – 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 (Hervey Bay, Bundaberg and Maryborough)
 - Bundaberg Private Day Hospital – endoscopy services and cataract surgery
 - Hervey Bay Surgical Hospital – endoscopy and ophthalmology services
 - Bundaberg Health Promotions Ltd – cardiac and pulmonary rehabilitation programs
 - Wide Bay Nuclear Medicine – offsite
 - Continued partnerships for the provision of interim care with Residential Aged Care Facilities and Surgery Connect.
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<p>Increase utilisation of early detection and prevention services, including BreastScreen and smoking cessation</p>	<ul style="list-style-type: none"> • BreastScreen was able to once again hold an information stall at the Bundaberg Show, educating community on the importance of regular breast screening. BreastScreen has been unable to hold a stall since before the COVID-19 pandemic began. • In November 2022, Hervey Bay's BreastScreen relocated to an offsite, satellite facility in order to provide women with greater access to the service.
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Nurture and future-proof workforce

We will strengthen our workforce to ensure care, connection, compassion for all

<p>Improve satisfaction results reflected in staff surveys</p>	<ul style="list-style-type: none"> • 43 per cent of WBHHS staff participated in a Best Practice Australia (BPA) engagement and culture survey. • After analysing the results of the BPA and Working for Queensland surveys, WBHHS implemented several strategic and grassroots staff groups focusing on improving the wellbeing of employees across all streams. The Steering Group, Working Group and Wellness Group, as well as a Mental Health Wellness Interest Group, are exploring and expanding staff wellness as a priority and are in the process of developing a Staff Wellbeing Framework that will underpin future activities in this space. • Information and outcomes from the survey were used in developing the new WBHHS <i>Strategic Workforce Plan 2023-2026</i>. • WBHHS has invested in standing up an Organisational Development and Learning team to support implementation of the <i>Workforce Plan</i> and maintaining a positive workplace culture. • Staff displaying WBHHS values and outstanding work performance were recognised through awards such as annual Excellence Awards, Allied Health Awards and Australia Day Awards. The Excellence Awards received over 170 nominations, highlighting staff from all service areas.
<p>Implement targeted succession planning</p>	<ul style="list-style-type: none"> • Seventy-three nurses and midwives have been recruited to the 'Nursing and Midwifery NG 7 Talent Pool,' providing successful succession planning for NG 7 nursing and midwifery positions into the future. • WBHHS introduced a 'grow our own' nursing workforce with the implementation of a targeted succession planning program for Assistants in Nursing (AIN) to progress to University Students in Nursing (USIN), then to Graduate Nurses, with 57 USINs employed as graduate Registered Nurses in the 2022-2023 year.
<p>Increase number of graduate intakes</p>	<ul style="list-style-type: none"> • WBHHS saw our largest intake of nurse graduates in February 2023, with 28 graduates joining us at the Bundaberg Hospital, 52 across the Fraser Coast and 13 across our rural facilities. • Newly graduated medical interns joined WBHHS in January 2023, with 33 interns commencing under the guidance and supervision of senior clinicians.
<p>Increase partnerships with local high schools and universities to support the delivery of health service support education programs</p>	<ul style="list-style-type: none"> • 34 students were welcomed to the RMP and began their Bachelor of Medical Science (Pathway to Medicine Course). • In June 2023, WBHHS welcomed three trainees who are completing Metro North's Deadly Start Education2Employment program at Bundaberg Hospital. The Deadly Start traineeship program provides a culturally supportive pathway for Aboriginal and Torres Strait Islander students to kick start a career in health through a Certificate II and III traineeship, with ongoing opportunities for employment or further education.



Improve staff engagement with internal and external education opportunities

- Four nurses at Monto Hospital are better able to support their local community after completing additional qualifications to perform limited radiology procedures. The X-ray Operator Introductory Course was delivered by a senior program coordinator from the Cunningham Centre in Toowoomba in December 2022.
 - WBHHS staff engaged in several capability development programs, including Coaching Skills for Leaders, Conversations that Make a Difference, Executive Team Program, Inspiring Leaders Program, Management Essentials and Wellbeing Leadership. These were delivered in partnership with the Centre for Leadership Excellence, and were provided to 24 program cohorts over 35 workshops.
 - Twelve months of mentoring was celebrated at the first WBHHS Oral Health Women in Leadership Forum. The WBHHS Oral Health Operational Director personally mentored and provided development opportunities for three staff in the School Dental Service, and is looking forward to expanding the cohort in the future.
 - Eight nurses completed the SWIM (Strength with Immersion) programs.
 - WBHHS was recognised at the 2022 Queensland Employer Support Awards, held by the Australian Defence Force Reserves and Employer Support, nominated in the Best Employer category. While the award was presented to another nominee, the nomination itself is a testament to the support and education WBHHS provides to reservists in the workplace.
 - Screensavers were rolled across WBHHS desktops to allow for communication of projects, events and education opportunities.
-

Financial summary

2022–2023: in review

WBHHS ended the 2022-2023 financial year with an operating deficit of \$36.1 million, which equates to 4.4 per cent of its operating revenue of \$822 million. The operating deficit for 2021-2022 was \$2.4 million.

While the deficit was identified in our modelling and is attributable to a number of external factors, primarily the impact of COVID-19 on the under-delivery of Activity-Based Funding (ABF) activity for the period and significant workforce shortages, focus for the HHS remained on ensuring services were delivered for our community.

Impact of COVID-19 on activity

The first half of the 2022-2023 financial year saw WBHHS at the tail end of a major COVID-19 surge. The variation in difference of Cost per WAU to target is a result of the additional costs of the COVID-19 pandemic. The resulting impact on service delivery incurred penalties associated with under-delivery of Activity Based Funding (ABF) activity for the period - primarily due to COVID-19 - internal efficiency dividends not fully realised, and end of year technical adjustments, including clawback of some funding items.

Contributing factors for under-delivery of ABF targets include application of productivity dividends through prior financial years, which increased the NHRA in-scope QWAU target above achievable levels. The second half of 2022 saw a productivity dividend of 1,867 QWAU, and the first half of 2023 saw a productivity dividend of 802 QWAU. Combined, the 2,699 QWAU of productivity dividends applied has left WBHHS with an additional target of \$14 million unfunded activity.

Workforce shortages

Workforce shortages significantly impacted WBHHS's financial position during the reporting period, due to premium labour costs associated with agency and locum staff.

Workforce challenges also contributed to a lower volume of outpatient and surgical activity delivered internally in 2022-2023. During 2022-2023, the in-scope ABF funding reconciliation provided for clawback of growth funding only, protecting 80 per cent of the price of activity units under target (for funding not related to growth). This was in recognition of the impacts on HHSs during post-COVID recovery.

Deferred maintenance

Deferred 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*.

Deferred 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 deferred 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 2023, WBHHS had a reported total deferred maintenance of \$39,774,500.

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 immediately
- Continue to seek assistance from the Priority Capital Works Program to address eligible items
- Maximise capital projects to reduce maintenance liability where possible.

2023–2024: an outlook

Financial sustainability remains a high priority for WBHHS. Over 2023-2024 we expect to see continued financial pressures and reducing, but ongoing, premium labour costs.

Targeted recovery efforts commenced in early 2022-2023, including the identification of revenue and activity optimisation strategies. This will continue to be a key strategic focus in 2023-2024.

Significant advancements have been made to address workforce challenges at a local and state level, which will improve performance and reduce activity-based financial pressures in 2023-2024.

The Board and Executive remain committed to continued access to services, productivity and efficiency improvements to meet increasing demand for services while ensuring patient and staff safety, and the quality health care for our community.

Wide Bay Hospital and Health Service

Financial Statements - 30 June 2023

Wide Bay Hospital and Health Service

STATEMENT OF COMPREHENSIVE INCOME	3
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF CHANGES IN EQUITY	5
STATEMENT OF CASH FLOWS	6
NOTES TO THE STATEMENT OF CASH FLOWS	7
BASIS OF FINANCIAL STATEMENT PREPARATION	8
A: NOTES ABOUT FINANCIAL PERFORMANCE	9
A1 REVENUE	9
A2 EXPENSES	13
B: NOTES ABOUT FINANCIAL POSITION	16
B1 CASH AND CASH EQUIVALENTS	16
B2 RECEIVABLES	16
B3 INVENTORIES	17
B4 OTHER ASSETS.....	17
B5 PROPERTY, PLANT AND EQUIPMENT AND RELATED DEPRECIATION	18
B6 PAYABLES.....	23
B7 OTHER LIABILITIES	23
B8 RIGHT OF USE ASSETS AND LEASE LIABILITIES	24
B9 EQUITY	26
C: NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES	27
C1 FINANCIAL RISK MANAGEMENT	27
C2 CONTINGENCIES	28
C3 COMMITMENTS	28
D: KEY MANAGEMENT PERSONNEL	29
D1 KEY MANAGEMENT PERSONNEL DISCLOSURES	29
D2 RELATED PARTY TRANSACTIONS	33
D2 RELATED PARTY TRANSACTIONS (<i>Continued</i>)	34
E: OTHER INFORMATION	35
E1 GRANTED PRIVATE PRACTICE	35
E2 FIDUCIARY TRUST TRANSACTIONS AND BALANCES.....	35
E3 RESTRICTED ASSETS	36
E4 TAXATION.....	36
E5 CLIMATE RISK DISCLOSURE	36
E6 FIRST YEAR APPLICATION OF NEW STANDARDS OR CHANGE IN POLICY	36
E7 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE	36
E8 EVENTS AFTER THE BALANCE DATE	36
F: BUDGETARY REPORTING DISCLOSURE	37
F1 BUDGETARY REPORTING DISCLOSURES.....	37
F2 BUDGET TO ACTUAL COMPARISON – STATEMENT OF COMPREHENSIVE INCOME	37
F3 BUDGET TO ACTUAL COMPARISON – STATEMENT OF FINANCIAL POSITION	39
F4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS.....	40
MANAGEMENT CERTIFICATE	41
INDEPENDENT AUDITOR’S REPORT	42

Wide Bay Hospital and Health Service

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

		2023	2022
	Notes	\$'000	\$'000
OPERATING RESULT			
Income from Continuing Operations			
User charges and fees	A1-1	64,298	57,241
Funding for public health services	A1-2	735,867	688,827
Grants and other contributions	A1-3	11,479	11,277
Other revenue	A1-4	9,781	9,627
Total Revenue		821,425	766,972
Gain on disposals		131	104
Total Income from Continuing Operations		821,556	767,076
Expenses from Continuing Operations			
Employee expenses	A2-1	88,131	80,052
Health service employee expenses	A2-2	480,264	432,828
Supplies and services	A2-3	247,883	222,588
Interest on lease liabilities	B8-1	273	252
Depreciation and amortisation	B5-1,B8-1	27,857	24,648
Impairment losses / (reversals)	B2-2	773	924
Other expenses	A2-4	12,433	8,209
Total Expenses from Continuing Operations		857,614	769,501
Operating Result for the Year		(36,058)	(2,425)
Other Comprehensive Income			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Increase / (decrease) in asset revaluation surplus	B9-2	20,254	23,153
Total Other Comprehensive Income		20,254	23,153
Total Comprehensive Income		(15,804)	20,728

The accompanying notes form part of these statements.

Wide Bay Hospital and Health Service

STATEMENT OF FINANCIAL POSITION

as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000
Current Assets			
Cash and cash equivalents	B1	39,040	37,905
Receivables	B2	15,846	15,303
Inventories	B3	5,631	5,887
Other assets	B4	7,385	4,315
Total Current Assets		67,902	63,410
Non-Current Assets			
Property, plant and equipment	B5-1	363,542	334,183
Right-of-use assets	B8-1	9,491	9,295
Intangible assets		215	281
Total Non-Current Assets		373,248	343,759
Total Assets		441,150	407,169
Current Liabilities			
Payables	B6	93,118	54,263
Lease liabilities	B8-1	2,194	1,944
Accrued employee benefits		1,292	1,019
Other liabilities	B7	5,221	2,682
Total Current Liabilities		101,825	59,908
Non-Current Liabilities			
Lease liabilities	B8-1	7,913	7,844
Total Non-Current Liabilities		7,913	7,844
Total Liabilities		109,738	67,752
Net Assets		331,412	339,417
Equity			
Contributed equity	B9-1	239,612	231,813
Accumulated surplus / (deficit)		(31,381)	4,677
Asset revaluation surplus	B9-2	123,181	102,927
Total Equity		331,412	339,417

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 2023

	Notes	Contributed equity \$'000	Asset revaluation surplus \$'000	Accumulated surplus/ (deficit) \$'000	Total equity \$'000
Balance as at 1 July 2021		223,503	79,774	7,102	310,379
Operating Result					
Operating result from continuing operations		-	-	(2,425)	(2,425)
Other Comprehensive Income					
Increase in asset revaluation surplus	B9-2	-	23,153	-	23,153
Total Comprehensive Income for the Year		-	23,153	(2,425)	20,728
Transactions with Owners as Owners:					
Non-appropriated equity asset transfers	B9-1	1,831	-	-	1,831
Non-appropriated equity injections - capital works	B9-1	31,128	-	-	31,128
Non-appropriated equity withdrawals - depreciation funding	B9-1	(24,649)	-	-	(24,649)
Net Transactions with Owners as Owners		8,310	-	-	8,310
Balance at 30 June 2022		231,813	102,927	4,677	339,417
Balance as at 1 July 2022		231,813	102,927	4,677	339,417
Operating Result					
Operating result from continuing operations		-	-	(36,058)	(36,058)
Other Comprehensive Income					
Increase in asset revaluation surplus	B9-2	-	20,254	-	20,254
Total Comprehensive Income for the Year		-	20,254	(36,058)	(15,804)
Transactions with Owners as Owners:					
Equity asset transfers	B9-1	618	-	-	618
Non-appropriated equity injections - capital works	B9-1	35,038	-	-	35,038
Non-appropriated equity withdrawals - depreciation funding	B9-1	(27,857)	-	-	(27,857)
Net Transactions with Owners as Owners		7,799	-	-	7,799
Balance at 30 June 2023		239,612	123,181	(31,381)	331,412

The accompanying notes form part of these statements.

Wide Bay Hospital and Health Service

STATEMENT OF CASH FLOWS for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
Cash flows from operating activities			
Inflows			
User charges and fees		77,477	53,695
Funding for public health services		708,010	664,178
Grants and other contributions		5,819	5,680
GST input tax credits from ATO		16,922	15,345
GST collected from customers		678	779
Other receipts		9,781	9,627
Outflows			
Employee expenses		(95,988)	(81,095)
Health service employee expenses		(452,937)	(418,827)
Supplies and services		(241,005)	(220,107)
GST paid to suppliers		(17,454)	(15,493)
GST remitted to ATO		(692)	(704)
Other payments		(5,006)	(7,784)
Net cash provided by operating activities	CF-1	5,605	5,294
Cash flows from investing activities			
Inflows			
Sales of property, plant and equipment		131	104
Outflows			
Payments for property, plant and equipment		(37,144)	(31,431)
Net cash used in investing activities		(37,013)	(31,327)
Cash flows from financing activities			
Inflows			
Equity injections		35,038	31,128
Outflows			
Lease payments	CF-2	(2,495)	(2,206)
Net cash provided by financing activities		32,543	28,922
Net increase in cash and cash equivalents		1,135	2,889
Cash and cash equivalents at the beginning of the financial year		37,905	35,016
Cash and cash equivalents at the end of the financial year	B1	39,040	37,905

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

	2023 \$'000	2022 \$'000
Operating result	(36,058)	(2,425)
Non-cash items:		
Depreciation funding	(27,857)	(24,648)
Depreciation and amortisation	27,857	24,648
Donations below fair value	(5,933)	(6,265)
Services below fair value	5,933	6,265
Net (gain)/loss on disposal of assets	(131)	(105)
Loss on disposal of non-current assets	842	366
Donated Non-cash assets	273	252
Changes in assets and liabilities:		
(Increase) / Decrease in receivables	(543)	(5,711)
(Increase) / Decrease in inventories	256	(384)
(Increase) / Decrease in contract assets	(3,404)	193
(Increase) / Decrease in prepayments	334	688
Increase / (Decrease) in trade payables	43,874	11,602
Increase / (Decrease) in contract liabilities and unearned revenue	(111)	508
Increase / (Decrease) in accrued employee benefits	273	310
Net cash provided by operating activities	5,605	5,294

CF-2 Change in liabilities arising from financing activities

	2023 \$'000	2022 \$'000
Lease Liabilities		
Balance at 1 July	9,788	9,732
Non-cash movements:		
New leases acquired during the year	2,541	2,010
Lease interest	273	252
Cashflows:		
Lease repayments	(2,495)	(2,206)
	10,107	9,788

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

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 2023*, 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' where they are due to be settled within 12 months of the reporting date or where WBHHS does not have an unconditional right to defer settlement beyond 12 months of 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.

ECONOMIC DEPENDENCY

WBHHS's primary source of income is from the Department of Health for the provision of public hospital, health and other services in accordance with a service agreement with the Department of Health. The current service agreement covers the period 1 July 2022 to 30 June 2025. WBHHS's ability to continue viable operations is dependent on this funding. At the date of this report, management has no reason to believe that this financial support will not continue. The Department of Health works closely with HHSs to monitor cash availability and liquidity. Cash advances within the funding envelope of the service level agreement are available to manage liquidity as required. In the event that cash advances under the funding envelope is insufficient to meet requirements in any given financial year, the Minister (as delegate) is able to approve cash equity injections to HHSs.

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

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

NOTES ABOUT FINANCIAL PERFORMANCE

A1 REVENUE

Note A1-1: User charges and fees

	2023 \$'000	2022 \$'000
Revenue from contracts with customers		
Pharmaceutical Benefit Scheme	38,193	34,979
Sales of goods and services	5,500	3,377
Hospital fees	18,740	17,265
Other user charges and fees		
Sales of goods and services	1,865	1,620
Total	64,298	57,241

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	Accounting 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, attending outpatient day clinics, or 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, 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

	2023 \$'000	2022 \$'000
Revenue from contracts with customers		
Activity based funding	560,655	508,415
Other funding for public health services		
Block funding	87,713	79,610
Department of Health funding	87,499	100,802
Total	735,867	688,827

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

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 WBHHS in 2023 was \$272 million (2022: \$247.0 million).

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 contract liability. 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 (ABF) and Department of Health funding is recognised as public health services are delivered, however the Department has agreed to adjust the technical adjustment for delivery of activity below agreed levels for the period. The technical adjustment will claw back funding at 100% Queensland Efficient Price for any identified growth funding and 20% of Queensland Efficient Price for any under delivery above growth. For the 2021-22 financial year, a Minimum Funding Guarantee (MFG) was applied consisting of a partial guarantee for funding sources outside of those exclusively funded by the state or funding listed as specific funding investment within the service agreement for the period July to December 2021 at 45% of the calculated penalty associated with under-delivery for the period. For the months of January to June 2022, a full MFG applied to both the state and commonwealth portion of funding, resulting in no financial adjustments for under-delivery or over-delivery associated with this period against ABF targets.

Note A1-3: Grants and other contributions

	2023 \$'000	2022 \$'000
Revenue from contracts with customers		
Australian Government - specific purpose payments	5,391	4,738
Other grants and contributions		
Other grants	34	36
Donations - other	121	238
Donations below fair value	5,933	6,265
Total	11,479	11,277

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.

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

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

	2023 \$'000	2022 \$'000
Revenue from contracts with customers		
Contract staff recoveries	7,156	7,813
General recoveries	1,833	989
Other revenue		
General recoveries	624	589
Interest	71	11
Other revenue	97	225
Total	9,781	9,627

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.

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

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 Anaesthetists. 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.

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

A2 EXPENSES

Note A2-1: Employee expenses

	2023 \$'000	2022 \$'000
Employee benefits		
Wages and salaries	70,935	67,617
Annual leave levy	8,283	4,698
Employer superannuation contributions	6,472	5,289
Long service leave levy	1,725	1,654
Employee related expenses		
Workers' compensation premium	716	794
Total	88,131	80,052

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.

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. Total value of the leave was \$2.58m. Half of this was paid in advance by WBHHS to the Department of Health during 2020-21 with the remaining balance paid in 2021-22. The leave has been expensed in the period in which it was taken. The unused portion of leave on expiry of the entitlement was returned to WBHHS in 2022-23.

Special pandemic leave entitlements were introduced on 1 November 2022 allowing employees who contract COVID-19 or who are caring for a family or household member with COVID-19 to claim paid special leave until 30 June 2023. A new announcement was made in June 2023 stating that, after 30 June 2023, employees can still access up to 20 days special pandemic leave where they have not exhausted the original entitlement, pending the outcome of a review being undertaken by the Communicable Diseases Network of Australia (CDNA).

Annual and long service leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave Central Scheme (LSLCS), 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.

A review of the ALCS levy was undertaken in late 2021-22 resulting in a rate adjustment from 1 July 2022. Total staff allowances previously included in the ALCS calculation amounted to 67 allowances. Under the new methodology, a total of 340 staff allowances are included. This has resulted in an increase to annual leave expense in 2022-23. The majority of this increase has impacted annual leave for HHS employees (note A2-1).

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.

Typically, employees pay a standard contribution to their super and in turn receive a greater employer contribution rate up to 12.75%. From 1 April 2023, accumulation fund members can choose to reduce their standard contribution to 0%. If they chose to do so, the employer contribution would decrease to 10.5% of ordinary time earnings (OTE), with the reduction recovered by a one-off top-up in employer contribution between July and September 2023. From July 1, 2023, employer contributions will be 12.75% regardless of employee contributions.

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

A2 EXPENSES (Continued)

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.

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.

	2023	2022
Number of WBHHS Employees (FTE) *	161	162

* 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

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.

	2023	2022
Number of Health Service Employees (FTE) *	3,474	3,371
	2023	2022
	\$'000	\$'000
Health Service employee expenses	480,264	432,828

* 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

	2023	2022
	\$'000	\$'000
Clinical supplies and services	30,050	28,660
Outsourced clinical services	42,118	37,014
Clinical contractors and consultants *	35,173	23,233
Other contractors and consultants	427	642
Drugs	46,126	42,317
Pathology	17,125	18,914
Repairs and maintenance including minor capital works	11,351	11,858
Catering and domestic supplies	6,741	5,752
Patient travel	12,210	11,263
Other travel	4,476	3,592
Electricity and other energy	4,445	4,398
Lease expenses	1,694	1,844
Motor vehicles	605	743
Communications	5,777	5,025
Computer services	7,382	7,323
Services below fair value	5,933	6,265
Other	16,250	13,745
Total	247,883	222,588

* Clinical contractors and consultants includes \$23.1 million (2022: \$15.3 million) for locum medical staff.

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

A2 EXPENSES (Continued)

Note A2-4: Other expenses

	2023	2022
	\$'000	\$'000
Insurance premiums QGIF *	6,621	6,177
Other insurance	219	263
Inventory written off	236	252
Losses from the disposal of non-current assets	606	114
Other legal costs	506	445
Advertising	448	356
Other **	3,797	602
	12,433	8,209

***Insurance premiums QGIF:** 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 \$180 thousand to the Queensland Audit Office (2022: \$169 thousand). There are no non-audit services included in this amount.

Special payments: of \$23 thousand (2022: \$6 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 was 1 special payment greater than \$5,000 (sponsorship of \$10,500 for the Wellbeing and Resiliency program was paid to the Gin Gin State High School).

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

NOTES ABOUT FINANCIAL POSITION

B1 CASH AND CASH EQUIVALENTS

	2023 \$'000	2022 \$'000
Cash at bank and on hand	37,488	36,391
General trust at call deposits*	1,552	1,514
Total	39,040	37,905

* 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 2023, the amount of \$1.6 million (2022: \$1.5 million) was in general trust. Included in this was \$520 thousand (2022: \$503 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

	2023 \$'000	2022 \$'000
Trade receivables	5,565	8,685
Less: Loss allowance	(1,026)	(773)
	4,539	7,912
GST receivable	2,175	1,643
GST payable	(51)	(105)
	2,124	1,538
Accrued health service funding	8,880	5,422
Other DoH receivables	303	431
Total	15,846	15,303

Receivables are measured at amortised cost 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 2023 is \$0.8 million (2022: \$3.5 million).

Wide Bay Hospital and Health Service

Notes to the financial statements

for the year ended 30 June 2023

B2 RECEIVABLES (Continued)

Note B2-2: Impairment of Receivables

(i) Ageing of trade receivables

	2023			2022		
	Gross receivables \$'000	Loss rate %	Expected credit loss \$'000	Gross receivables \$'000	Loss rate %	Expected credit loss \$'000
Trade receivables						
Current	1,330	9%	(124)	2,090	5%	(105)
1 to 30 days overdue	1,180	12%	(141)	1,745	7%	(122)
31 to 60 days overdue	715	13%	(94)	1,153	15%	(173)
61 to 90 days overdue	385	16%	(63)	2,745	4%	(110)
Greater than 90 days	1,955	31%	(604)	952	28%	(263)
Total	5,565		(1026)	8,685		(773)

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

	2023 \$'000	2022 \$'000
Balance at 1 July	(773)	(384)
Amounts written off during the year	520	535
Increase/(decrease) in allowance recognised in operating result	(773)	(924)
Balance at 30 June	(1,026)	(773)

B3 INVENTORIES

	2023 \$'000	2022 \$'000
Inventories		
Pharmaceuticals	2,294	2,203
Clinical supplies	3,251	3,581
Catering and domestic	79	92
Other	7	11
Total	5,631	5,887

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

	2023 \$'000	2022 \$'000
Current		
Prepayments	1,075	1,409
Contract assets*	6,310	2,906
	7,385	4,315

*Contract assets includes \$2.6 million (2022: \$0.6 million) associated with the Department of Health and \$3.7 million (2022: \$2.3 million) 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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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 2022						
Opening net book value	15,414	249,358	27,747	19	10,203	302,741
Acquisitions	-	-	6,581	-	22,511	29,092
Disposals	-	-	(117)	-	-	(117)
Transfers from / (to) DoH / Other HHS	-	-	1,831	-	-	1,831
Transfers between classes	-	14,410	-	-	(14,410)	-
Revaluation increments/(decrements)	2,100	21,053	-	-	-	23,153
Depreciation charge for the year	-	(17,033)	(5,484)	-	-	(22,517)
Carrying amount at 30 June 2022	17,514	267,788	30,558	19	18,304	334,183
At 30 June 2022						
At cost/fair value	17,514	648,720	66,538	20	18,304	751,096
Accumulated depreciation	-	(380,932)	(35,980)	(1)	-	(416,913)
Carrying amount at 30 June 2022	17,514	267,788	30,558	19	18,304	334,183
Year ended 30 June 2023						
Opening net book value	17,514	267,788	30,558	19	18,304	334,183
Acquisitions	-	664	8,478	-	25,461	34,603
Disposals	-	-	(670)	-	-	(670)
Transfers from / (to) DoH / Other HHS	-	-	618	-	-	618
Transfers between classes	-	12,171	-	-	(12,171)	-
Revaluation increments/(decrements)	2,019	18,235	-	-	-	20,254
Depreciation charge for the year	-	(19,553)	(5,893)	-	-	(25,446)
Carrying amount at 30 June 2023	19,533	279,305	33,091	19	31,594	363,542
At 30 June 2023						
At cost/fair value	19,533	717,154	67,437	20	31,594	835,738
Accumulated depreciation	-	(437,849)	(34,346)	(1)	-	(472,196)
Carrying amount at 30 June 2023	19,533	279,305	33,091	19	31,594	363,542

Depreciation and amortisation total on Statement of Comprehensive Income \$27,857 is made up of depreciation \$25,446 per note B5-1 plus \$2,345 per note B8-1 plus \$66 amortisation of intangible assets (immaterial therefore not separately disclosed).

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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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

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.

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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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

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. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB13 Fair Value Measurement. 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 and Compliance department with input from the Chief Financial Officer (CFO). The Building, Engineering, Maintenance Service (BEMS) Unit provides assistance to the quantity surveyors. The appointment of the independent expert was undertaken through a Request for Quote process to cover a full four-year rolling revaluation program up to financial year 30 June 2025.

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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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

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

Land

During the 2022-23 year, WBHHS engaged the services of the State Valuation Service (SVS) to provide an indexation report for the 2022-23 financial year. The last comprehensive valuation of land was undertaken by SVS in the 2020-21 year.

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 2022-23 resulted in a revaluation increment of \$2.02 million to the carrying value of land (2022: \$2.10 million). 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 2021-22 based on major geographical locations of building and land improvement assets (i.e. Bundaberg, Hervey Bay, Maryborough and Rurals). WBHHS engaged independent quantity surveyors AECOM to undertake the building valuations for a period of four years. As a result of this program, all buildings and land improvement assets with a cost threshold above \$500,000 (representing 98% of the NBV of asset class) will be comprehensively valued over a 4-year period.

In 2022-23 Hervey Bay buildings and land improvement assets were valued, reflecting 43% of the 98% NBV of the building portfolio at the time of valuation. Those buildings which were not subject to comprehensive valuation (accounting for 55% of the 98% 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 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 2022-23 resulted in a net increment including Works In Progress (WIP) to the building portfolio of \$3.98 million (2022: \$16.21 million increment) and to the asset revaluation surplus account. This is an increase of 3.6% to the fair value of buildings as at 30 June 2023. A \$14.25 million adjustment was made to the remainder of buildings not subject to independent valuation due to the indexation rate of 10.0%.

New Bundaberg Hospital

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. In June 2021 the Detailed Business Case (DBC) was submitted to the Department of Health which recommended the single-stage construction of the new Bundaberg Hospital on a preferred greenfield site identified as Lot 23 SP212513, Thabeban. This DBC was prepared for the consideration of the Queensland Government and included comprehensive analysis of the social, economic, environmental and financial impacts of the proposed hospital. The Department of Health requested a review of the preferred DBC option, and considered whether there is an alternate option which delivers enhanced services, while reducing the upfront capital cost of the project and minimizing the risk to Government around recurrent funding.

In March 2022, a review of the DBC was undertaken by the Department of Health and WBHHS, and an alternate option was proposed that locates all overnight beds on the new site, continues to use some existing infrastructure, and considers a staged transition of services onto the new Bundaberg Hospital site. The outcome of the review formed part of the Capacity Expansion Program brief to the Queensland Government in May 2022, which underpinned the Queensland Government Health and Hospitals Plan Capacity Expansion Program 2022-23 budget which committed \$1.2 billion to the new Bundaberg Hospital project. The project validation report (business case review) was approved by the Health Capital Board of Management on 28 October 2022.

The project is now being managed centrally by the Department of Health's Capital Division (HCD) following a recent change to the operating model for major infrastructure programs. A contractor was awarded the tender to lead the design stage in July 2023.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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

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 a contractor has been appointed to perform the design, it would be premature at this stage to reset the useful lives of the existing hospital buildings.

As part of the detailed business case, Queensland Health has purchased land from the Department of Resources in Bundaberg for the site of the proposed new hospital (Lot 23 SP212513, Thabeban) for \$250 thousand (excl. GST). This land asset will be transferred to the HHS once the new hospital is operational.

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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

B6 PAYABLES

	2023	2022
	\$'000	\$'000
Trade payables	29,002	23,043
Accrued expenses	38,351	14,983
Department of Health payables	25,765	16,237
Total	93,118	54,263

Payables are recognised for amounts to be paid in the future for goods and services already received. Trade payables 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.

B7 OTHER LIABILITIES

	2023	2022
	\$'000	\$'000
Current		
Contract liabilities *	4,664	2,014
Unearned revenue	557	668
	5,221	2,682

* Contract liabilities includes \$3.2 million (2022: \$1.7 million) associated with Department of Health and \$0.5 million (2022: \$0.3 million) 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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

B8 RIGHT OF USE ASSETS AND LEASE LIABILITIES

Note B8-1: Leases as a lessee

Right-of-use assets

	Buildings \$'000	Plant and equipment \$'000	Total \$'000
Year ended 30 June 2022			
Opening balance 1 July	9,368	-	9,368
Additions	1,970	40	2,010
Depreciation charge for the year	(2,076)	(7)	(2,083)
Closing balance at 30 June 2022	9,262	33	9,295
Year ended 30 June 2023			
Opening balance 1 July	9,262	33	9,295
Additions	2,541	-	2,541
Depreciation charge for the year	(2,335)	(10)	(2,345)
Closing balance at 30 June 2023	9,468	23	9,491

Lease liabilities

	2023 \$'000	2022 \$'000
Current		
Lease liabilities	2,194	1,944
Non-current		
Lease liabilities	7,913	7,844
	10,107	9,788

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 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, or changes in variable lease payments that depend upon variable indexes/rates or 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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

B8 RIGHT OF USE ASSETS AND LEASE LIABILITIES (Continued)

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 HHS 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 HHS under residual value guarantees
- the exercise price of a purchase option that the HHS is reasonably certain to exercise
- payments for termination penalties, if the lease term reflects the early termination

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.

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 57 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 7 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) Office equipment

WBHHS has 1 equipment lease with an external party which has been recognised as an ROU asset and lease liability in line with AASB 16.

(v) Amounts recognised in profit or loss

	2023 \$'000	2022 \$'000
Interest expense on lease liabilities	273	252
Breakdown of 'Lease expenses' included in Note A2-3		
- Expenses relating to short-term leases	80	127
- Expenses relating to internal-to-government arrangements that are no longer leases	1,614	1,718
	1,967	2,097

(vi) Total cash outflow for leases

	2023 \$'000	2022 \$'000
Lease Payments	(2,495)	(2,206)

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

B9 EQUITY

Note B9-1: Contributed Equity

	2023 \$'000	2022 \$'000
Opening balance at beginning of year	231,813	223,503
<i>Non-appropriated equity injections</i>		
Capital funding	35,038	31,128
<i>Non-appropriated equity withdrawals</i>		
Non-cash depreciation funding returned to Department of Health as a contribution towards capital works program	(27,857)	(24,649)
<i>Equity asset transfers</i>		
Other	618	1,831
Balance at the end of the financial year	239,612	231,813

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

	2023 \$'000	2022 \$'000
Land		
Balance at the beginning of the financial year	4,223	2,123
Revaluation increments/(decrements)	2,020	2,100
Total Land	6,243	4,223
Buildings		
Balance at the beginning of the financial year	98,704	77,651
Revaluation increments/(decrements)	18,234	21,053
Total Buildings	116,938	98,704
Balance at the end of the financial year	123,181	102,927

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

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

C1 FINANCIAL RISK MANAGEMENT

Note C1: Financial instrument categories

Category	Note	2023 \$'000	2022 \$'000
Financial assets at amortised cost			
Cash and cash equivalents	B1	39,040	37,905
Receivables	B2	15,846	15,303
Total		54,886	53,208
Financial liabilities at amortised cost			
Payables	B6	93,118	47,073
Lease liabilities	B8-1	10,107	9,788
Total		103,225	56,861

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 note 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 2023 outside of those reported at D2 Related Party Transactions comprise \$3.8 million from Health Funds (2022: \$3.8 million), and \$0.69 million other external debtors (2022: \$4.1 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 (2022: \$8.5 million) to manage any short-term cash shortfalls. This facility has not been drawn down as at 30 June 2023. The Department of Health also provides support in monitoring liquidity risk (refer Economic Dependency FS-8).

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 (2023: \$1.5 million, 2022: \$1.5 million)

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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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:

	2023 Number of cases	2022 Number of cases
Supreme Court	3	2
District Court	1	2
Tribunals, commissions and boards	1	3
	5	7

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 2023, WBHHS has 5 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.

Medicare Benefits Schedule (MBS) Funding duplication

During a recent review (the review) of 2021-22 Medicare data matched to publicly funded services in WBHHS through the Commonwealth Department of Health and Aged Care (the reviewer), duplicated funding payments were identified in relation to WBHHS's Radiation Oncology and Therapy Clinics in the amount of \$3.1M. Confirmed duplicate funding is repayable to the Commonwealth. WBHHS has recognised an expense payable in the amount of \$3.1M based on the expected liability to follow once the review is completed by the reviewer. As part of the review process, WBHHS modelled the potential duplication that would have been identified if the sample size were extended to include all patient activity for the 2021-22 year. Total estimated duplicate funding above the matched funding of \$3.1M is estimated to be between \$3.6M and \$4.5M. Given repayment is sought for confirmed matches only, it is not probable that repayment will be sought on the total year impact. A contingent liability of between \$3.6M and \$4.5M is disclosed to cover any potential liability that might arise should the reviewer elect to amend the usual approach for repatriation for duplicate funding. This decision is outside of the HHS's control and will not be known until the review is complete.

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:

	2023 \$'000	2022 \$'000
Plant and Equipment		
No later than 1 year	16,532	23,861
Later than 1 year but no later than 5 years	2,441	651
Total	18,973	24,512

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

KEY MANAGEMENT PERSONNEL

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Key Management Personnel (KMP)

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 Shannon Fentiman, Minister for Health, Mental 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 2022-23. 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.	Karen Prentis	Hospital and Health Boards Act 2011 Section 25 (1) (b)	18/05/2017 Deputy Chair appointed 21/10/2021
Non-executive Board Member - Provide strategic leadership, guidance and effective oversight of management, operations and financial performance.	Trevor Dixon	Hospital and Health Boards Act 2011 Section 23 (1)	Appointment 18/05/2017
	Simone Xouris	Hospital and Health Boards Act 2011 Section 23 (1)	Appointment 18/05/2017
	Chris Woollard	Hospital and Health Boards Act 2011 Section 23 (1)	Appointment 01/04/2022
	Leon Nehow	Hospital and Health Boards Act 2011 Section 23 (1)	Appointment 18/05/2020
	Craig Hodges	Hospital and Health Boards Act 2011 Section 23 (1)	Appointment 18/05/2021
	Karla Steen	Hospital and Health Boards Act 2011 Section 23 (1)	Appointment 18/05/2021
	Kathy Campbell	Hospital and Health Boards Act 2011 Section 23 (1)	Appointment 18/05/2021 (Resigned 26/05/2023)

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (Continued)

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 <i>Hospital and Health Board Act 2011 (Section 7 (3))</i>	02/12/2014 (Appointed to Chief Executive 27/04/2020)
Chief Operating Officer - Reports to the Chief Executive and provides strategic leadership, direction, and day to day management of the Wide Bay Hospital and Health Service to optimise quality health care and business outcomes.	Michael Lewczuk	HES3 Appointed by Chief Executive (CE) under s74 Hospital and Health Boards Act 2011	30/08/2021 Resignation: 16/10/2022
Chief Operating Officer - Reports to the Chief Executive and provides strategic leadership, direction, and day to day management of the Wide Bay Hospital and Health Service to optimise quality health care and business outcomes.	Ben Ross-Edwards	HES3 Appointed by Chief Executive (CE) under s74 Hospital and Health Boards Act 2011	Acting: 25/07/2022 until Appointed: 19/09/2022
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.	Martin Clifford	HES2 Appointed by Chief Executive (CE) under s74 <i>Hospital and Health Boards Act 2011</i>	07/02/2022
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.	Luci Caswell Marie-Gaye Harvey	HES2 Appointed by Chief Executive (CE) under s74 <i>Hospital and Health Boards Act 2011</i>	30/01/2023 Acting: 26/06/2022 – 19/02/2023
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 <i>Hospital and Health Boards Act 2011</i>	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.	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	6/07/2015
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.	Robyn Scanlan	HES2 Appointed by Chief Executive (CE) under s74 <i>Hospital and Health Boards Act 2011</i>	30/08/2021
Executive Director Allied Health – Reports to the Chief Executive and responsible the professional leadership for all allied health practitioners including professional governance, credentialing, education and research.	Stephen Bell	HP7 Health Practitioners and Dental Officers (Queensland Health) Award – State 2015	01/08/2019

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (Continued)

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

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 arrangements 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
2022-2023				
Peta Jamieson	91	-	9	100
Karen Prentis	50	-	5	55
Trevor Dixon	53	-	5	58
Simone Xouris	51	-	5	56
Leon Nehow	48	-	5	53
Craig Hodges	47	-	5	52
Kathy Campbell	42	-	5	47
Karla Steen	46	-	5	51
Chris Woollard	46	-	5	51

Name	Short Term Employee Expenses		Post employment benefits	Total remuneration
	Monetary benefits	Non-monetary benefits		
	\$'000	\$'000	\$'000	\$'000
2021-2022				
Peta Jamieson	92	-	9	101
Karen Prentis	51	-	5	56
Trevor Dixon	53	-	5	58
Simone Xouris	52	-	5	57
Sandra Rattenbury	35	-	4	39
Leon Nehow	47	-	5	52
Craig Hodges	48	-	5	53
Kathy Campbell	46	-	5	51
Karla Steen	48	-	4	52
Chris Woollard	10	-	1	11

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (Continued)

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				
2022-2023						
Deborah Carroll	314	4	8	32	-	358
Michael Lewzcuk	65	-	(1)	(3)	16	77
Ben Ross-Edwards	195	-	4	17	-	216
Martin Clifford	238	-	6	20	-	264
Luci Caswell	104	-	2	11	-	117
Robyn Bradley	222	-	5	21	-	248
Scott Kitchener	577	-	12	39	-	628
Robyn Scanlan	213	-	5	21	-	239
Stephen Bell	205	-	5	21	-	231
Fiona Sewell	285	-	6	28	-	319
Marie-Gaye Harvey	126	-	3	10	-	139

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

D1 KEY MANAGEMENT PERSONNEL DISCLOSURES (Continued)

Name	Short Term Employee Expenses		Long term benefits	Post-employment benefits	Termination benefits	Total remuneration
	Monetary benefits	Non-monetary benefits				
	\$'000	\$'000				
2021-2022						
Deborah Carroll	291	-	7	29	-	327
Michael Lewzcuk	206	-	4	19	-	229
Martin Clifford	89	-	2	7	-	98
Martin Heads*	-	-	-	-	-	-
Peter Heinz	198	-	4	17	1	220
Robyn Bradley	210	-	5	20	-	235
Scott Kitchener	604	-	14	43	-	661
Fiona Sewell**	-	-	-	-	-	-
Cameron Duffy	245	-	5	21	-	271
Robyn Scanlan	203	-	5	20	-	228
Stephen Bell	196	-	4	20	-	220

*Martin Heads was 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 was undertaken. Total contract payments made to Deloitte during 2022-23, in relation to the provision of this service, amounts to \$0 thousand (2022: \$278 thousand).

** Fiona Sewell was acting in the role of COVID Responsible Lead Officer role during 2021-22. Fiona returned to her substantive position of Executive Director Nursing Services on 27/06/2022. Cameron Duffy was acting in the Executive Director Nursing Services position in 2021-22.

D2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to Key Management Personnel

WBHHS did not have any material transactions with people or entities related to Key Management Personnel during 2022-23 (2021-22 \$nil).

WBHHS currently employs 0 staff (2021-22: 4) which are close family members of Key Management Personnel. In the event related parties are employed by WBHHS it is 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 2022-23 is \$735.9 million (2021-22: \$688.8 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 2022-23 is \$480.3 million (2021-22: \$432.8 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 2023		As at 30 June 2023	
Revenue Received	Expenses incurred	Assets	Liabilities
\$'000	\$'000	\$'000	\$'000
\$740,856	\$269,993	\$9,567	\$67,405

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

D2 RELATED PARTY TRANSACTIONS (Continued)

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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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.

	2023 \$'000	2022 \$'000
Receipts		
Billings from SMOs and VMOs	4,676	2,710
Interest	20	4
Total receipts	4,696	2,714
Payments		
Payments to SMOs and VMOs	(294)	(258)
Payments to HHS under assignment model*	(4,189)	(3,068)
Hospital and Health Service recoverable administrative costs	(159)	(142)
Total payments	(4,642)	(3,468)
Increase/decrease in net granted private practice assets	54	(755)
Granted private practice assets opening balance	404	1,159
Granted private practice closing balance	458	404
Granted private practice assets		
Current assets		
Granted private practice cash at bank	458	404
Total	458	404

*Including transfer of excess earnings to general trust – refer to note B-1

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.

	2023 \$'000	2022 \$'000
Patient Trust receipts and payments		
Receipts		
Receipts from patients	33	81
Total receipts	33	81
Payments		
Payments to patients	(31)	(75)
Total payments	(31)	(75)
Increase/decrease in net patient trust assets	2	6
Patient trust assets opening balance	22	16
Patient trust assets closing balance	24	22
Patient trust assets		
Current assets		
Patient Trust cash at bank	24	22
Total	24	22

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

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.

	2023 \$'000	2022 \$'000
Restricted assets		
Opening balance	1,529	1,515
Income	519	485
Expenditure	(430)	(471)
Closing balance	1,618	1,529

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 State of Queensland, as the ultimate parent of the WBHHS, has published a wide range of information and resources on climate change risks, strategies and actions (<https://www.qld.gov.au/environment/climate/climate-change>) including the following key whole of Government publications:

- Climate Action Plan 2020-2030 (<https://www.des.qld.gov.au/climateaction>)
- Queensland Energy and Jobs Plan (<https://www.epw.qld.gov.au/energyandjobsplan>)
- Climate Adaptation Strategy (<https://www.qld.gov.au/environment/climate/climatechange/adapting/strategy>)
- Queensland Sustainability Report (<https://www.treasury.qld.gov.au/programs-andpolicies/esg/>)

No adjustments to the carrying value of assets held by the WBHHS were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate related risks impacting the health service.

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 2022-23.

Accounting standards early adopted for 2022-23

No Australian Accounting Standards have been early adopted for the 2022-23 financial year.

Accounting Standards Applied for the First Time in 2022-23

No new accounting standards with material impact were applied for the first time in 2022-23.

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 2023 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.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

BUDGETARY REPORTING DISCLOSURE

F1 BUDGETARY REPORTING DISCLOSURES

This section discloses WBHHS's original published budgeted figures for 2022-23 compared to actual results, with explanations of major variances, in respect of WBHHS's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows.

F2 BUDGET TO ACTUAL COMPARISON – STATEMENT OF COMPREHENSIVE INCOME

	Variance Notes	Original Budget 2023 \$'000	Actual Result 2023 \$'000	Variance \$'000
OPERATING RESULT				
Income				
User charges and fees	1	51,994	64,298	12,304
Funding for public health services	2	701,591	735,867	34,276
Grants and other contributions		10,925	11,479	554
Other revenue	3	7,406	9,781	2,375
Total Revenue		771,916	821,425	49,509
Gain on disposals		20	131	111
Total Income		771,936	821,556	49,620
Expenses				
Employee expenses	4	71,913	88,131	16,218
Health service employee expenses	5	438,436	480,264	41,828
Supplies and services	6	222,506	247,883	25,377
Interest on lease liabilities		-	273	273
Depreciation and amortisation		25,114	27,857	2,743
Impairment losses	7	-	773	773
Other expenses	8	13,967	12,433	(1,534)
Total Expenses		771,936	857,614	85,678
Operating Results for the year		-	(36,058)	(36,058)
Other Comprehensive Income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Increase / (decrease) in asset revaluation surplus		-	20,254	20,254
Other comprehensive income for the year		-	20,254	20,254
Total comprehensive income for the year		-	(15,804)	(15,804)

1. The increase relates to additional \$6.5m for Pharmaceutical Benefits Scheme (PBS) revenue that offset the increased drug expenditure per note 6. Formalised updates to planned PBS revenue are made through the estimates process, and the in-year budget is updated accordingly. A further \$4.7m relates to unbudgeted funding received for specific project expenditure, offset in revenue via reimbursements through the DoH.

2. The increase relates to amendments during the year to the service agreement with the Department of Health including the provision of funding to support the Enterprise Bargaining Agreements (EBAs) certified in 2023-24. In addition, funding to assist with the extraordinary cost impact of Covid-19 and specific funding to support patient flow and Emergency Department (ED) capacity pressure were also received through the year. Penalties for under delivery of activity also continued this year. Major amendments include \$32.2m for EBA increases, \$8m for reimbursement of direct cost associated with Covid-19, \$8m for specific patient flow and ED avoidance initiatives and \$3.0m for the specific "Better Care Together" funding. Depreciation is also fully funded to match expense through final transacted revenue. Funding inflows were offset by an Activity Based Funding (ABF) penalty of (\$10m) and (\$4.7m) end of year adjustments (including clawback/deferrals for specific initiatives not fully delivered/performed).

3. The increase relates to inter-entity recoveries of staff and specific contributions for projects including the Information Workforce Management (IWF) implementation project and other minor strategic Information, Communication and Technology (ICT) projects.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

4. The increases across employee expenses predominantly relates to the uplift in negotiated EBAs above the assumed budget. The full uplift in funding was transacted in the end of year technical process. Employee costs also reflect the additional costs of providing services in an environment that remains responsive to Covid-19, with partial reimbursement of these costs received throughout the year.

5. As per the employee expenses, the health service employee costs escalated in line with negotiated EBAs, and the ongoing management of services in a Covid-19 environment. Challenges in retention of staff has also resulted in an increase in overtime and penalty rates as continuity of services are provided from existing resources.

6. Increase relates primarily to temporary medical and nursing labour expenditure of \$27m as a result of increasing workforce challenges. There has been a notable increase in the contracted rates for agency nurses and locums, particularly Senior Medical Officer (SMO) locums, combined with an increased requirement for the resource. Other material variances within this group include pathology \$2.3m and increased drug expenditure of \$3.6m (offset by PBS revenue as reported in note 1).

7. Variance to budget relates to increased write off and doubtful debt provisions associated with Medicare Ineligible patients. A number of these relate to Covid-19 services and are subject to write off and claimed as reimbursement under the National Partnership Agreement (NPA).

8. The positive variance to budget relates predominantly to funding held centrally for specific initiatives not commenced during the year. Recruitment of suitable staff to resource the projects along with competing BAU priorities within the HHS are key drivers behind the delays. These programs generally have a specific performance obligation and are subject to end of financial year deferral/ clawback of revenue per note 2.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

F3 BUDGET TO ACTUAL COMPARISON – STATEMENT OF FINANCIAL POSITION

	Variance Notes	Original Budget 2023 \$'000	Actual Result 2023 \$'000	Variance \$'000
Current Assets				
Cash and cash equivalents	9	43,949	39,040	(4,909)
Receivables	10	9,809	15,846	6,037
Inventories		5,571	5,631	60
Other assets	11	2,163	7,385	5,222
Total Current Assets		61,492	67,902	6,410
Non-Current Assets				
Property, plant and equipment	12	316,174	363,542	47,368
Right-of-use assets	13	5,677	9,491	3,814
Intangibles		-	215	215
Other assets		-	-	-
Total Non-Current Assets		321,851	373,248	51,397
Total Assets		383,343	441,150	57,807
Current Liabilities				
Payables	14	49,965	93,118	43,153
Lease liabilities		1,377	2,194	817
Accrued employee benefits		710	1,292	582
Other liabilities	15	2,174	5,221	3,047
Total Current Liabilities		54,226	101,825	47,599
Non-Current Liabilities				
Lease liabilities	16	5,296	7,913	2,617
Total Non-Current Liabilities		5,296	7,913	2,617
Total Liabilities		59,522	109,738	50,216
Net Assets		323,821	331,412	7,591
Equity				
Contributed equity		215,918	239,612	23,694
Accumulated surplus / (deficit)		7,105	(31,381)	(38,486)
Asset revaluation surplus		100,798	123,181	22,383
Total Equity		323,821	331,412	7,591

9. The increase relates primarily to additional funding provided throughout the Service Agreement with the Department of Health not factored into the original budget.

10. The increase in receivables relates to end of financial year technical adjustments with the Department of Health \$2m and \$1.2m funding receivable from Department of Health for contracts assessed under AASB 1058.

11. Department of Health accounts for \$2.6m contract assets as assessed under AASB15. A further \$3.7m relates to contracts with customers that was not previously budgeted.

12. The increase relates to the 2022-23 revaluation results being higher than budgeted plus higher value of assets under work in progress.

13. New leases under AASB16 entered during the period resulted in a higher value of Right-of-Use assets and Lease Liabilities than budgeted.

14. The increase relates primarily to timing difference between budget and actuals for labour and non-labour expenses at year-end \$23.8m plus \$18.8m in unbudgeted funding payables to the Department of Health at year-end.

15. Unearned revenue associated with \$3.2m in contract liabilities with the Department of Health associated with funding deferrals under AASB15, not budgeted.

16. New leases under AASB 16 (\$2.4m) entered during period resulted in a higher value of Right-of-Use assets and Lease Liabilities than budgeted.

Wide Bay Hospital and Health Service
Notes to the financial statements
for the year ended 30 June 2023

F4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	Variance Notes	Original Budget 2023 \$'000	Actual Result 2023 \$'000	Variance \$'000
Cash flows from operating activities				
<i>Inflows</i>				
User charges and fees	17	753,309	785,487	32,178
Grants and other contributions		4,946	5,819	873
GST input tax credits from ATO		13,991	16,922	2,931
GST collected from customers		-	678	678
Other receipts	18	7,416	9,781	2,365
<i>Outflows</i>				
Employee expenses	19	(71,913)	(95,988)	(24,075)
Health service employee expenses	20	(438,436)	(452,937)	(14,501)
Supplies and services	21	(221,650)	(241,005)	(19,355)
GST paid to suppliers		(14,000)	(17,454)	(3,454)
GST remitted to ATO		-	(692)	(692)
Other payments		(7,515)	(5,006)	2,509
Net cash from / (used by) operating activities		26,148	5,605	(20,543)
Cash flows from investing activities				
<i>Inflows</i>				
Sales of property, plant and equipment		10	131	121
<i>Outflows</i>				
Payments for property, plant and equipment		-	(37,144)	(37,144)
Net cash from / (used by) investing activities		10	(37,013)	(37,023)
Cash flows from financing activities				
<i>Inflows</i>				
Equity injections	22	1,778	35,038	33,260
<i>Outflows</i>				
Lease payments	23	(1,433)	(2,495)	(1,062)
Equity withdrawals	24	(25,114)	-	25,114
Net cash from / (used by) financing activities		(24,769)	32,543	57,312
Net increase / (decrease) in cash and cash equivalents		1,389	1,135	(254)
Cash and cash equivalents at the beginning of the financial year		42,560	37,905	(4,655)
Cash and cash equivalents at the end of the financial year		43,949	39,040	(4,909)

17. Consistent with movement in Statement of Comprehensive Income (notes 1 and 2) offset by depreciation funding (non-cash).

18. Consistent with movement in Statement of Comprehensive Income (note 3).

19. Consistent with movement in Statement of Comprehensive Income (note 4).

20. Consistent with movement in Statement of Comprehensive Income (note 5).

21. Consistent with movement in Statement of Comprehensive Income (note 6).

22. Increase relates primarily to capital project costs paid for by the HHS and reimbursed by the Department of Health which were not included in the original budget (included in the Department of Health's consolidated budget).

23. Consistent with movement in Statement of Financial Position (note 12).

24. Reflects change in treatment of depreciation from cash withdrawal to non-cash withdrawal offsetting depreciation funding (non-cash) under user fees and charges.

MANAGEMENT CERTIFICATE

These general-purpose financial statements have been prepared pursuant to Section 62(1) of the *Financial Accountability Act 2009* (the Act), Section 38 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 2023 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
23 August 2023



Deborah Carroll
Chief Executive
23 August 2023



Martin Clifford
Chief Financial Officer
23 August 2023

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 accompanying 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 2023, 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 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

Basis for opinion

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

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (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.

Other information

Other information comprises financial and non-financial information (other than the audited financial report) included in the Wide Bay Hospital and Health Service annual report.

Those charged with governance are responsible for the other information.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

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.

Fair value of buildings (\$279 million)

Refer to note B5 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>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 of 11 building assets in the Harvey Bay area. All other buildings were assessed using relevant indices.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> • gross replacement cost, less • accumulated depreciation. <p>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:</p> <ul style="list-style-type: none"> • identifying the components of buildings with separately identifiable replacement costs • developing a unit rate for each of these components, including: <ul style="list-style-type: none"> ○ estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. \$/square metre) ○ identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so estimating the adjustment to the unit rate required to reflect this difference. <p>Using indexation required:</p> <ul style="list-style-type: none"> • significant judgement in determining changes in cost and design factors for each asset type since the previous revaluation • reviewing previous assumptions and judgements used in the last comprehensive valuation to ensure ongoing validity of assumptions and judgements used. <p>The measurement of accumulated depreciation involved significant judgements for determining condition and forecasting the remaining useful lives of building components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant judgements for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • assessing the adequacy of management's review of the valuation process and 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, on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the: <ul style="list-style-type: none"> ○ modern substitute (including locality factors and oncosts) ○ adjustment for excess quality or obsolescence • evaluating the relevance and appropriateness of the indices used for changes in cost inputs by comparing to other relevant external indices • evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> ○ reviewing management's annual assessment of useful lives ○ at an aggregated level, reviewing asset management plans for consistency between renewal budgets and the gross replacement cost of assets ○ testing that no building asset still in use has reached or exceeded its useful life ○ enquiring of management about their plans for assets that are nearing the end of their useful life ○ reviewing assets with an inconsistent relationship between condition and remaining useful life • where changes in useful lives were identified, evaluating whether the effective dates of the changes applied for depreciation expense were supported by appropriate evidence.

Responsibilities of the entity for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 forming an opinion on the effectiveness of the entity's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the entity.
- Conclude on the appropriateness of the entity's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

- 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.



D Adams
as delegate of the Auditor-General

25 August 2023

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: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • 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.
BreastScreen	The Queensland Government unit that provides free breast screening and assessment services.
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.
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: <ul style="list-style-type: none"> • is permanent, leaves residual disability • is caused by non-reversible pathological alteration

	<ul style="list-style-type: none"> 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.
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 tumors.

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)	Replaced Medicare Locals from July 1 2015. PHNs are established with the key objectives of: <ul style="list-style-type: none"> • 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.
QAS	Queensland Ambulance Service
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: <ul style="list-style-type: none"> • 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.
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	ARRs – section 9.1 iv
	• Glossary	A-1
	• Public availability	ARRs – section 9.2 i
	• Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 i
	• Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4 i
	• Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5 i
General information	• Introductory Information	ARRs – section 10 3
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 33
	• Agency service areas and service standards	ARRs – section 11.3 8, 31
Financial performance	• Summary of financial performance	ARRs – section 12.1 39
Governance – management and structure	• Organisational structure	ARRs – section 13.1 23
	• Executive management	ARRs – section 13.2 19
	• Government bodies (statutory bodies and other entities)	ARRs – section 13.3 3
	• Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 29
	• Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5 30
	• Queensland public service values	ARRs – section 13.6 3
Governance – risk management and accountability	• Risk management	ARRs – section 14.1 28
	• Audit committee	ARRs – section 14.2 12
	• Internal audit	ARRs – section 14.3 28

Summary of requirement		Basis for requirement	Annual report reference
	• External scrutiny	ARRs – section 14.4	29
	• Information systems and recordkeeping	ARRs – section 14.5	29
	• Information Security attestation	ARRs – section 14.6	29
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	26
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	27
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	https://data.qld.gov.au
	• 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-41
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	FS-42

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

