



2021 : 22

ANNUAL REPORT

**safe:food**  
queensland

# Acknowledgement of Country

Safe Food Production Queensland acknowledges the Traditional Custodians of the country throughout Queensland and their connections to land, sea and community. We pay our respects to the Elders – past, present and emerging – for they hold the memories, traditions, the culture and hopes of Aboriginal and Torres Strait Islander peoples across the state.



# Letter of compliance

01/09/2022

The Honourable Mark Furner MP  
Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities  
GPO Box 46  
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report for 2021–2022 and financial statements for Safe Food Production Queensland.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided on page 73 of this Annual Report.

Yours sincerely

Debbie Best  
Chair of Board  
Safe Food Production Queensland

# Public availability

## Welcome to the Safe Food Production Queensland (Safe Food) Annual Report for 2021–2022.

Safe Food is the statutory body responsible for regulating food safety in Queensland's food production and processing sectors. Safe Food operates in accordance with the *Food Production (Safety) Act 2000* and reports to the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities.

We use a science and risk-based regulatory framework to monitor compliance and respond to new and emerging food safety risks by applying appropriate and proportionate regulatory decisions.

Safe Food's core business is the development and implementation of food safety policy and standards through outcomes-focused Food Safety Schemes. Our collaborative approach to food regulation means that we are a responsive Queensland Government agency that ensures food safety regulatory requirements are satisfied, while continually innovating to improve our regulatory model and reduce regulatory burden.

This report highlights Safe Food's 2021–2022 achievements, performance and financial position.

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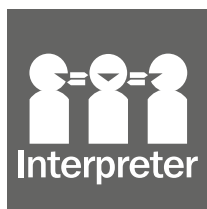
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### Interpreter service statement

Safe Food is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds.

If you have difficulty understanding the annual report, you can contact us on either (07) 3253 9800 or 1800 300 815 Free call (QLD only) and we will arrange for an interpreter to effectively communicate the report to you.



### Public availability and feedback

This Annual Report is available on our website at [www.safefood.qld.gov.au/annual-reports/](http://www.safefood.qld.gov.au/annual-reports/) and in hard copy on request using the contact details below.

Stakeholder feedback is important to us and contributes to improving the value of future annual reports for our readers. We welcome your comments on this report. You can contact us at:

Email: [info@safefood.qld.gov.au](mailto:info@safefood.qld.gov.au)

Phone: (07) 3253 9800 or Free call 1800 300 815 (QLD only)

Fax: (07) 3253 9810

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# Message from the Chair of the Board

Over the last twenty years, Safe Food Production Queensland (Safe Food) has developed an organisational culture of regulatory innovation and collaboration that reflects its values of accountability, respect, integrity and creativity. This culture continues to hold the agency in good stead as it navigates the changing landscape in which Queensland produce is produced and distributed across the nation and around the world.

When reviewing Safe Food's activities over the 2021–2022 year, they can be separated into three connected, priority areas. The first priority was ensuring that Safe Food continued to fulfill its core regulatory function of verifying that effective control measures are applied along Queensland's food production systems, ensuring that consumers' expectations of safe, quality food are met. Safe Food continues to monitor and verify compliance using a variety of tools and systems, many developed in-house, which businesses could use to demonstrate they are meeting food safety requirements.

Safe Food also directed its resources to continue to support broader Queensland Government efforts to respond to the impacts of COVID-19 as well as the heightened concerns regarding biosecurity threats, such as African Swine Fever, Japanese Encephalitis Virus, Lumpy Skin Disease and Foot-and-Mouth Disease. I expect that the agency's practical advice, knowledge of production systems, productive relationships with industry and understanding of risk management will continue to be sought after and valued by all stakeholders as these challenges continue and evolve.

The third priority area was progress on delivering the key actions of its *Strategic Plan 2020-23* and I am pleased to report that despite the ongoing challenges associated with these activities, Safe Food has also made significant progress on delivering these key actions. Since the Board set the organisation's strategic priorities, which has set the agency on a trajectory to being a best practice regulator, Safe Food has steadfastly stayed on this course despite the obvious challenges facing Queensland's food production systems in recent years.

Actions include continuing our engagement with the horticulture industry to better understand and support their food safety management systems and practices, with a view to implementing new national standards for the leafy vegetables, melon and berry sectors and designing an approach that could be applied to regulated and non-regulated activities. Given the importance of the horticulture industry to the Queensland economy and the health and wellbeing of Queenslanders, this work is a high priority for the Board.

The agency has also applied itself to modernisation through a range of activities including reviewing its regulatory delivery model, actively contributing to the revision of the bi-national food regulatory system and implementing its Digital Strategy which capitalises on the data sharing opportunities that Safe Food has created over the last 15 years.

It is therefore with great pleasure that I present the 2021–2022 Annual Report for Safe Food on behalf of the Board.

The Board would like to, once again, acknowledge the dedication and commitment of the Safe Food teams who have worked tirelessly to deliver services in a very challenging environment.



Debbie Best,  
Chair  
Safe Food Production Queensland



# Message from the Chief Executive Officer

The Global impact of COVID-19 was felt on a number of levels by Safe Food in this year's operations. Many of our staff or their families became infected or were placed in isolation, reducing our available workforce at various times. Fortunately, we were well prepared with 100 percent of staff being fully vaccinated and being able to obtain adequate supplies of Personal Protective Equipment.

The great work in developing data exchange arrangements and remote auditing skills that we have detailed in previous annual reports placed us in a strong position to continue to meet our obligations to monitor the safety of the Queensland primary production and processing food supply chain. The existing relationships and systems allowed us to quickly move to a remote auditing model, with quality control feedbacks to provide confidence in performance of the industries we regulate.

The COVID-19 pandemic also significantly disrupted food supply chains through the world, the reliance on the large workforce within the primary production processing sector of a large workforce adding additional pressure to that part of the supply chain. Queenslanders and our food industry benefitted from Safe Food's knowledge and ability to understand where risks might occur, and we convened several working groups to develop and share risk management options. This was critical in ensuring Queensland had access to a safe and adequate food supply, though sometimes at a reduced product range.

Safe Food has been a leader in making use of digital technologies to assist us in our work of validating the food safety performance of industries we regulate. We have developed many tools in-house and through external providers and have been able to test and prove their reliability. These tools have improved our effectiveness as a regulator and mostly reduced costs to the industries we work with.

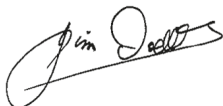
When developing our Strategic Plan, a large part of the discussion focussed on how we could leverage off the big industry investments in digital technologies to perform our functions. Safe Food has embarked on an ambitious project to transition as much of our work as possible to a digital approach. This has meant engagement with universities, research organisations and other regulatory agencies (in Australia and overseas) to ensure the best options are considered as we define our ultimate system. We have engaged the services of a highly regarded procurement firm to assist us in this work.

The Digital Strategy has also led us to consider our performance as a regulator. This year we employed the Public Risk Management Institute (PRISM Institute) to assess our status against current world best practice for regulatory agencies. The report is now published on our website. While it found that Safe Food is well positioned, there is still work we can do to improve our performance. Safe Food officers also led a significant project for the Australian and New Zealand Food Regulation System Modernisation program of work, which focussed on creating a regulatory environment that promotes a more consistent approach to the implementation of the Food Standards across Australia and New Zealand.

At the request of the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities we developed and implemented a project to engage with the Horticulture Industry in Queensland to understand their existing approaches to delivering food safety outcomes. The outcome of this work to date were then considered within the context of Safe Food's regulatory model which is built on sound industry engagement and optimising the use of existing systems and performance data. This work has positioned Queensland well for implementing the newly gazetted Food Standards Australia New Zealand (FSANZ) Horticulture standards.



I continue to be both proud and impressed with the achievements of Safe Food and the continuing efforts of each officer to achieve regulatory excellence in all that we do. This is no easy feat for a small agency but it's a challenge we will continue to accept, and one that will continue to benefit both consumers and Queensland's diverse and innovative food production and processing sectors.

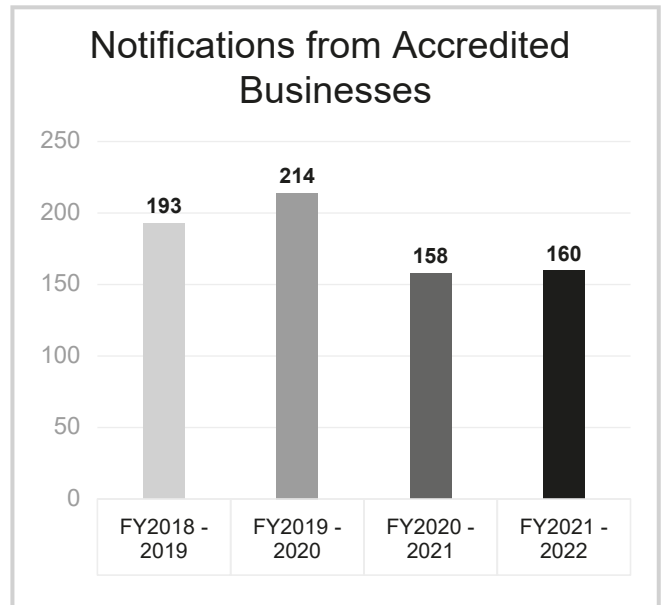
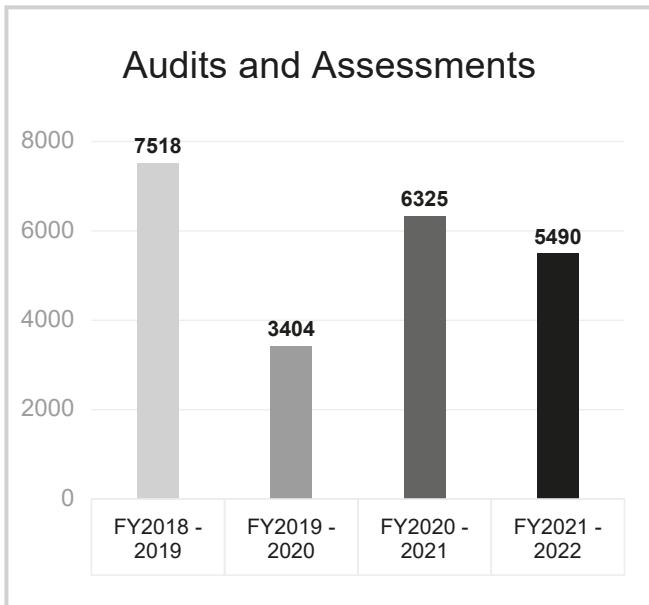
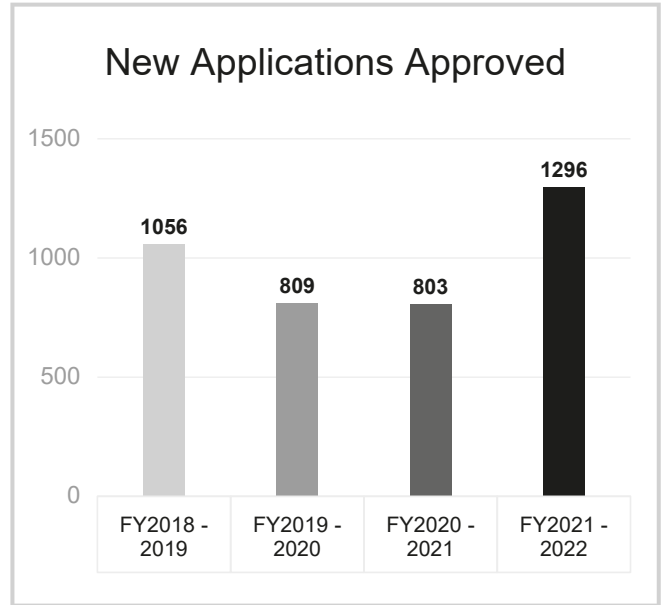
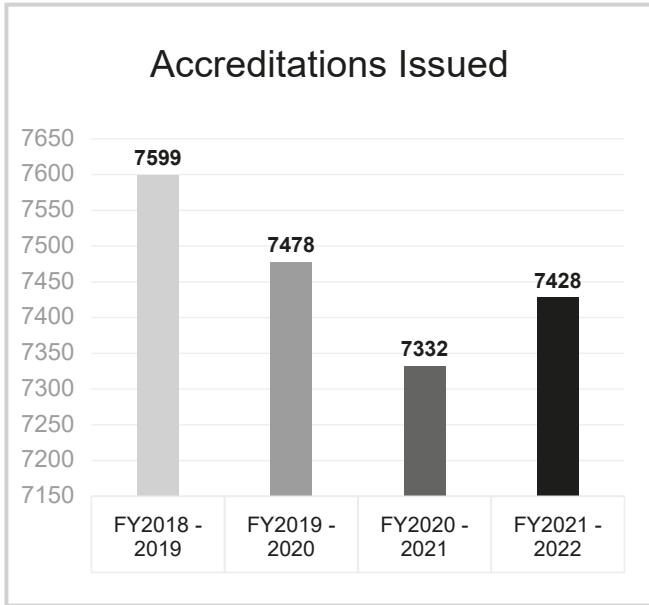


Jim Dodds  
CEO  
Safe Food Production Queensland





# Four-year snapshot 2018-2022



# Our Organisation



# About us

**Safe Food Production Queensland (Safe Food) is a Queensland statutory body with a sole focus on food safety. As the agency responsible for regulating food safety in Queensland's food primary production and processing sectors, Safe Food operates in accordance with the *Food Production (Safety) Act 2000* and reports to the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities.**

Queensland's reputation for safe, quality fresh produce, both in Australia and internationally, rests on maintaining food standards and the ongoing collaborative approach between industry and Safe Food. Primarily, this is through Queensland's food producers and processors ensuring safety is front of mind throughout the whole supply chain. However, Safe Food plays an important role in verifying that these standards are met, our food sectors are prepared to respond to current and emerging challenges, and that consumer confidence is maintained.

Safe Food's core business is the implementation of food safety policy and standards through outcomes-focused Food Safety Schemes, which reflect nationally agreed food standards. Our regulatory framework continues to focus on influencing behaviour as an important element of sustaining compliance, with our collaborative approach ensuring that food safety requirements are satisfied, while we continue to innovate to improve our regulatory model and reduce regulatory burden.

We use a science and risk-based regulatory framework to monitor compliance and respond to threats in a risk proportionate way. Through our regulatory activities, Safe Food helps to manage the food safety risks associated with food production systems using both regulatory and non-regulatory tools and arrangements, such as the sharing and analysis of data. This provides certainty about food safety in the food production and processing sectors, gives consumers confidence and facilitates an environment that sustains economic growth.

Safe Food continues to implement its *Strategic Plan 2020-23* to achieve our purpose of providing confidence that food produced in Queensland is safe, through innovative and effective regulation which supports industry growth.

The focus of the Strategic Plan is to modernise Safe Food's approach by building on achievements to date while looking to the future. Safe Food recognises that the data shared with Safe Food by food businesses has significant potential to inform policy development, contribute to economic growth and support innovation for the benefit of all Queenslanders.

## Safe Food's contribution to Queensland Government objectives

Our activities support the Queensland Government's objectives for the community as outlined in *Unite and Recover – Queensland's Economic Recovery Plan*. This report has been structured to highlight how our activities align with the following objectives:

- **Safeguarding our health** – Safeguarding people's health and jobs by keeping Queensland pandemic-ready
- **Making it for Queensland** – Grow manufacturing across traditional and new industries, making new products in new ways and creating jobs
- **Backing small business** – Help small business, the backbone of the state's economy, thrive in a changing environment
- **Backing our frontline services** – Deliver world-class frontline services in key areas such as health, education and community safety.

## Safe Food's contribution to the Australia New Zealand Food Regulatory System

Our activities focus on supporting the following aims of the bi-national food regulatory system:

- Protecting the health and safety of consumers by reducing risks related to food
- Supporting public health objectives by responding to specific public health issues
- Enabling the existence of a strong, sustainable food industry to assist in achieving a diverse, affordable food supply and also for the general economic benefit of Australia and New Zealand.

### Our vision

Safe Food's vision, as articulated in our *Strategic Plan 2020-23*, is to be a trusted authority for food safety.

### Our purpose

Safe Food's purpose, as articulated in our *Strategic Plan 2020-23*, is to **provide confidence that food produced in Queensland is safe; through innovative and effective regulation which supports industry growth.**

### Our strategic priorities

Safe Food's strategic priorities, which are outlined in our *Strategic Plan 2020–23*, provide the foundation for Safe Food to achieve its vision and fulfil its purpose. The priorities are:

- **Expanding our positive influence and impact.** Understanding emerging best practice and driving changed behaviour across the whole food industry landscape.
- **Leading the way in regulation innovation.** Working with industry to help develop agency best practice and providing guidance in regulation, including the development of industry best practice guides.
- **Transforming our corporate capabilities.** Ensuring we have the right systems, processes, capacity and capability to realise our vision and fulfil our purpose.
- **Strengthening our scientific contribution.** Influencing national and international food safety practices through rigorous scientific contribution in the niche domain of safe food production.

### Our values

Safe Food remains committed to its four core values, which have enabled the agency to build an organisational culture which focuses on problem solving, collaboration, innovation, openness, and continual improvement.

- **Accountability** – we hold ourselves accountable for the quality and outcomes of our work and for the commitments we make to our clients, stakeholder groups and each other.
- **Respect** – we value the diverse cultures, experiences and perspectives of everyone, and treat our clients, stakeholder groups and each other with courtesy and fairness.
- **Integrity** – we maintain high standards of professional and ethical behaviour, and value transparency and honesty in our communications, relationships and actions.
- **Creativity** – we go beyond conventional thinking, driving innovation in collaboration with our clients and stakeholder groups.



## Operating environment

Queensland's food sectors operate in an innovative, competitive industry that rapidly evolves to meet diverse consumer demands and changing consumption patterns. The existing challenges and opportunities within this dynamic industry have been heightened in recent years by the impacts of COVID-19, climate change, global conflict and biosecurity threats, all of which have disrupted food supply chains and increased community concerns regarding food security. Safe Food recognises that to respond to the sector's challenges, and to harness the opportunities, all participants in the supply chain must work together to achieve our shared goal of providing safe, quality and nutritious food to consumers in Queensland, Australia and overseas.

During another challenging year, Safe Food has continued to implement the key deliverables of its strategic plan. The plan builds on our achievements to date by employing innovative practices, in both service delivery and digital systems, and includes designing, creating and then implementing an integrated model of gathering and sharing information about industry compliance and performance.

When implemented, this approach will assist Queensland's food production and processing businesses to proactively manage their risks, improve the effectiveness of production systems and operate within a best practice regulatory framework. In the current environment, the benefits of implementing Safe Food's digital strategy to support and inform innovative and effective regulation and create a regulatory environment for greater information sharing and collaboration with industry, are underscored.

Through improved digitisation, digital systems integration, and increased data analysis, capability within Safe Food and industry, Queensland will be able to capitalise on opportunities to:

- leverage industry-driven data to further modernise our regulatory approach
- further reduce the regulatory burden on industry
- deliver further costs savings for both industry and government
- support the adoption of digital solutions and capacity building across Queensland's small and medium food agri-businesses and supply-chain
- retain existing food businesses and attract new food business investment to Queensland
- ensure that Queensland food safety remains at the forefront of national best practice.

# How we regulate and verify compliance

**Managing food safety risks is a shared responsibility between consumers, food businesses, industry and government. Controlling these risks during primary production and processing is the responsibility of food businesses, while Safe Food has a responsibility to verify compliance with food safety requirements.**

Safe Food uses a range of regulatory and non-regulatory tools to verify compliance and enforce requirements. These tools recognise the dynamic operating environment of the food industry and offers a range of monitoring methods, providing businesses with greater flexibility in how they demonstrate compliance with regulatory requirements. These tools and concepts are dramatically changing the way that Safe Food engages with industry participants. The key to this approach is to use business profiles and shared data from both internal and external data sources, combined with key performance metrics, and advanced data analytics to assess performance of the entire production system. This information can then be used to determine the effectiveness of management controls at specific points during production and drive best practice.

This modernised regulatory approach to assessing risk has the distinct advantage of providing a means of comparing the effectiveness and levels of control that can be achieved by focusing prevention/intervention efforts at different points along the food chain.

## Engagement and collaboration

Active industry engagement, and the development of guidance documents, are important in helping businesses achieve sustained compliance overtime. Safe Food publishes guidance documents to assist businesses to achieve compliance, to share knowledge of best practice, to provide greater understanding of requirements and to promote greater food safety awareness across industry sectors.

To support collaboration and information sharing, Safe Food has engagement and consultation mechanisms tailored for each food production sector. By working constructively with industry, Safe Food can develop and adopt simple, practical ways of addressing food safety requirements and also ensure that new and emerging risks are managed early. This in turn, helps to provide consumers with the confidence that the safety and quality of the food is assured now and into the future.

## Accreditation

Under the Food Production (Safety) Regulation 2014, businesses undertaking prescribed activities are required to hold an accreditation with Safe Food. Activities that require an accreditation must meet the requirements of the applicable Food Safety Scheme:

- Meat and meat products
- Dairy and dairy products
- Eggs and egg products
- Seafood and seafood products
- Horticulture (Seed Sprouts).



Accredited businesses must also operate in accordance with their Safe Food approved food safety program or management statement. This documentation details how the business manages its food safety risks and must be reviewed regularly to ensure it remains current and reflects current business practices.

## Compliance verification and enforcement

Food safety audits are a key part of Safe Food's Compliance Policy, however other monitoring approaches continue to be developed and refined based on experience and engagement. This includes Safe Food's Compliance Assessment System (CAS) and Central Information Management System (CIMS). These systems were developed to reduce the costs associated with audits and to address the limitations of audits as a method of indicating sustained compliance and identifying poor behaviour and culture.

Formal enforcement tools (such as prescribed infringement notices) are used by Safe Food as a last resort but may be required in certain instances to protect public health and address consumer concerns about food safety.



# Governance – Management and Structure

## Board of Management

Safe Food is directly accountable to an expertise-based Board, which reports to the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities. The Board consists of a Chair and four other Directors and provides strategic direction to the agency. This includes ensuring the effectiveness of planning processes and governance practices, the integrity of reporting systems, and ensuring that Safe Food operates according to sound financial management principles and practices.

The Board maintains an overview of the administration and policies of Safe Food, but has no direct management responsibility, nor does it play a regulatory role. The Chief Executive Officer is responsible for the day-to-day management of Safe Food.

The Chair and Directors are appointed by the Governor in Council upon the recommendation of the Minister. All Board Directors are independent, non-executive Directors, appointed on a part-time basis for up to three years. The Board includes a representative from Queensland Health and the Department of Agriculture and Fisheries (DAF). Other Directors are appointed based on having each demonstrated substantial achievement in their chosen field.

## Board meetings

The Board aims to meet quarterly, although it may meet more or less frequently based on operational need and other factors. The Board, which may also convene special meetings or use electronic methods to agree or respond to specific issues, requires a quorum of Directors eligible to vote (i.e. at least three members).

Board director	Board meetings attended	Board planning day
Debra-Lee Best (Chair)	2	1
Elizabeth Homer	2	1
Lynne Sutherland	2	1
Bernadette Ditchfield	1	1
John Piispanen	2	1



## **Debra-Lee Best, Chair**

Debra-Lee (Debbie) Best was appointed as Chair in 2019. Debbie has more than 37 years of executive leadership experience in the Queensland State Government in areas ranging from education, indigenous policy and programs, multicultural affairs, environmental management, community engagement and natural resource management.

Debbie currently serves as a member of the Library Board of Queensland, Chair of the Audit and Risk Committees for the Department of Resources, and the Electoral Commission of Queensland. Debbie is an independent member of the Audit and Risk Management Committee for the Department of Regional Development, Manufacturing and Water and the Queensland Fire and Emergency Services Audit Risk and Compliance Committee.

Debbie has previously held positions as Director-General, Deputy Director-General, Assistant Director-General, Regional Director and secondary Principal. She is also a former Board member and Trustee of QSuper and is a graduate of the Australian Institute of Company Directors.

## **Elizabeth Homer**

Elizabeth (Libby) Homer was appointed as Director in 2016. Mrs Homer has had extensive involvement in the Northern Australia Beef Research area while she and her husband ran properties in Central Queensland. She is the current Chair of Anglicare Central Queensland. She holds a Bachelor of Science in Microbiology and has a Graduate Diploma from the Australian Institute of Company Directors.

## **Lynne Sutherland**

Ms Sutherland is a business owner and director of a wholesale plant nursery and is chair of the Northern Rivers branch of the Nursery Growers Institute of NSW and ACT. Previously she was a senior Retail Banking executive with extensive experience in leading large financial services teams including store networks, financial planning, business banking, agribusiness banking and migrant banking across Australia, New Zealand and Asia.

Lynne joined the Board of Safe Food in July 2019 as a Non-Executive Director. She has previous directorships and board governance experience with Suncorp and ANZ NZ subsidiary Boards. She has completed the Australian Institute of Company Directors (AICD) Company Directors Course, holds a Bachelor of Horticulture Science, a Graduate Diploma in Management and has completed the Institut Européen d'Administration des Affaires (INSEAD) Advanced Management Program.

## **Bernadette Ditchfield**

Bernadette Ditchfield was appointed as a Director in April 2020. As Deputy-Director General of Agriculture in the Department of Agriculture and Fisheries, Bernadette is responsible for enabling agricultural industry growth. Bernadette leads the development of policies, research, development and extension, and initiatives that enhance the productivity, profitability and sustainability of Queensland's agribusinesses. Bernadette has an extensive background in policy development and service delivery, coupled with a strong industry development focus. Bernadette is a positive and experienced leader, with a genuine enthusiasm for Queensland's agriculture sector. She brings insight and vision to her role, along with a strong business acumen. Bernadette has more than 20 years' experience in the private and public sectors and has held a number of senior roles in the Queensland Government.

## John Piispanen

John Piispanen is the Executive Director of the Health Protection Branch of Queensland Health. Prior to this he was the Director of the Metro North Public Health Unit and has worked with Queensland Health for over 37 years. Throughout his career with Queensland Health, John has spent much of his time working in North Queensland as the Director of Environmental Health.

John is a qualified environmental health officer and has a Master of Public Health from James Cook University where he was awarded the Sidney Sax Medal for outstanding academic achievement. He has an Adjunct Appointment as Associate Professor with the University of Queensland.

John's interests in public health include, food safety and standards, health risk assessment, regulatory interventions and also disaster and emergency response. He is an active member of the Australian Medical Assistance Team (AUSMAT) and has had the opportunity to undertake numerous international deployments including his contribution to the Ebola response in West Africa and COVID-19 response in Papua New Guinea.



# Organisational arrangements

## Strategic workforce planning and performance

**Safe Food's culture of innovation, collaboration, and problem-solving stems from the agency's responsive and agile workforce, with new opportunities created through the skills and behaviours of its people, and the knowledge and relationships each officer builds. Safe Food has workforce planning arrangements and strategies in place, to attract and retain skilled and capable workers with a diversity of skills and experiences, and a comprehensive employee management framework.**

Effective regulation is about people working and collaborating together. Ensuring our workforce is engaged, capable and empowered is key to delivering good regulation. Safe Food is committed to building a strong organisational culture that is accountable and aligned with the agency's strategic priorities.

Safe Food's strategic workforce plan, developed in line with the Queensland Government's 10-year human capital outlook, is working towards creating a more flexible and agile workplace that incorporates continuous learning strategies and development opportunities for all members of the agency.

Further information on how Safe Food contributed to the government objective of 'backing our frontline services' for the community, by ensuring our staff are supported to deliver a world-class regulatory service that supports community safety, can be found on page 28.

## Executive management and leadership

The Chief Executive Officer (CEO) reports to Safe Food's Board of Directors and the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities. The CEO is responsible for leading and managing the affairs of Safe Food including strategically positioning the agency to achieve organisational and financial goals and implementing Board policy.

The Executive Management Group, which consists of the CEO, directors and managers, is responsible for monitoring the performance of the business, ensuring statutory requirements are met and overseeing the development of risk management strategies for Safe Food.

### Chief Executive Officer

Responsible for managing the affairs of Safe Food and advising the Board about the performance of the agency.

#### Director – Verification & Compliance

Provides leadership in organising and executing verification and compliance by investigative and monitoring activities across the regulatory functions administered by Safe Food.

#### Director – Policy & Engagement

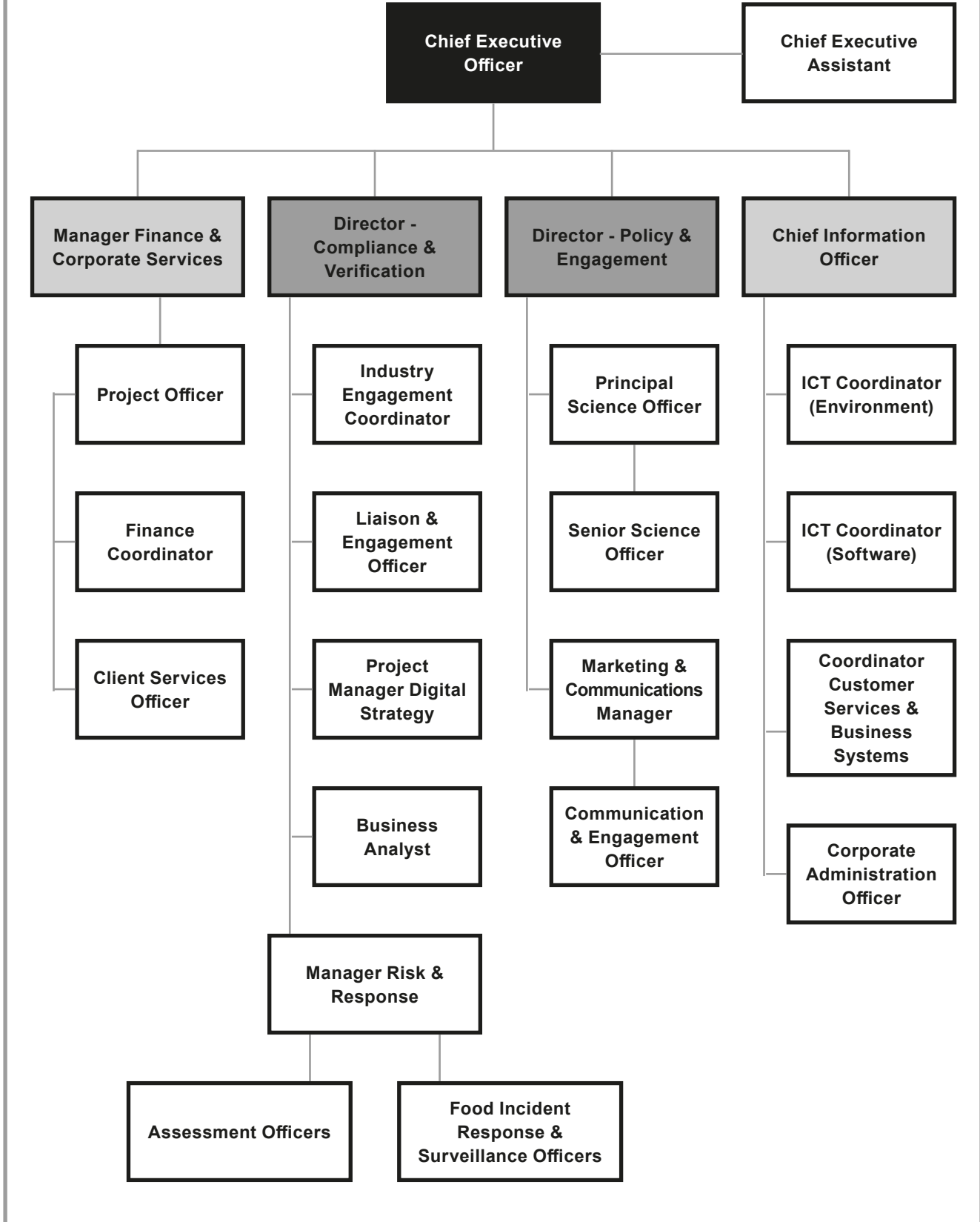
Provides leadership in the implementation of the corporate and strategic plans in respect of policy development, communications, stakeholder engagement and analysis of issues and trends with an impact on regulatory functions of Safe Food.

Safe Food activities can be separated into four work areas, which are reflected in its organisational structure. The key activities within each work area are described below, however Safe Food's organisational culture of collaboration and information sharing ensures that resources and input are drawn from all work areas when required.

<p><b>COMPLIANCE &amp; VERIFICATION</b></p> <ul style="list-style-type: none"> <li>• Systems verification (audits &amp; assessments)</li> <li>• Monitoring baselines</li> <li>• Enforcement</li> <li>• Managing accreditations</li> <li>• Incident response</li> <li>• Surveillance intelligence</li> <li>• Managing third party audit systems</li> <li>• Notification actions</li> <li>• Service level agreements</li> <li>• Risk assessments</li> </ul>	<p><b>POLICY &amp; ENGAGEMENT</b></p> <ul style="list-style-type: none"> <li>• Policy, strategy &amp; legislation maintenance</li> <li>• Interagency collaboration</li> <li>• Communication &amp; marketing</li> <li>• Stakeholder education &amp; collaboration</li> <li>• Event coordination</li> <li>• Corporate reporting</li> <li>• Reporting &amp; briefings</li> <li>• National systems development</li> <li>• Scientific analysis &amp; evaluation</li> </ul>
<p><b>CORPORATE SERVICES</b></p> <ul style="list-style-type: none"> <li>• Accreditation administration</li> <li>• Financial resource management</li> <li>• Human resource management</li> <li>• Professional development</li> <li>• Travel management</li> <li>• Governance &amp; board management</li> <li>• Organisational risk management</li> <li>• Contract management</li> <li>• Correspondence &amp; administration</li> </ul>	<p><b>INFORMATION &amp; TECHNOLOGY</b></p> <ul style="list-style-type: none"> <li>• Data management</li> <li>• Cyber security</li> <li>• Digital maintenance</li> <li>• Software licensing management</li> <li>• Software development</li> <li>• Internet / intranet</li> <li>• E-learning platform management</li> <li>• Record management</li> <li>• Digital asset management</li> <li>• Privacy &amp; right to information</li> </ul>



# Organisational Structure



# Corporate governance practices

**Safe Food achieves its corporate objectives through strong corporate governance, risk management strategies, planning and continuous business improvement. Our corporate priorities are delivered through corporate policies and processes. Effective corporate planning across the agency ensures statutory obligations are met.**

Safe Food's ability to make quality decisions, and act upon them, relies on the provision of sound information, good judgement, ethical behaviour, and effective relationships.

The application of effective compliance, performance and risk management processes underpins our approach, with our operational plans reviewed regularly to support corporate planning processes and to improve the way we deliver our services.

Our practices align with the ethics principles outlined in the *Public Sector Ethics Act 1994* and the governance concepts in the *Financial and Performance Management Standard 2019*.

Internal accountability mechanisms are in place to enable us to manage risk, seize opportunities, monitor, evaluate and report on our performance as shown in the table below.

## Internal accountability mechanisms

Plan	Objectives	Outcome	Document
Strategic Plan	Prioritises the strategic direction over the long term	Summary of performance against agreed targets and priorities	Annual report
Business Plan	Identifies specific corporate priorities for the year	Provides information to the Board and leadership group against targets	Quarterly reports
Operational Plans	Supports the delivery of corporate priorities	Provides leadership with information on progress towards targets	Weekly meeting minutes
Professional Development Plans	Supports staff in contributing to strategic priorities	Provides feedback to staff	Annual reviews





# Governance – Risk Management and Accountability

Safe Food continues to improve the way in which we manage our corporate planning and performance management activities, including ensuring the integrity of the data we use.

## Internal audit charter

As part of the internal audit process, Safe Food engages an external provider to examine its systems. The provider also reviews preparation of the annual financial statements and follows up on the prior year's outstanding issues (if any), ensuring the recommendations of the prior audit reports are being implemented.

The internal audit plan is prepared in conjunction with the Executive Management Group and approved by the Safe Food Board annually. The internal audit function has due regard to Queensland Treasury's *Audit Committee Guidelines*.

## Audit and risk committee

Safe Food's Audit and Risk Committee is a subcommittee to the Board. The role of the Committee is to assist the Board regarding business risk management, compliance and monitoring and the legal, financial and regulatory requirements thereof.

The Committee makes recommendations regarding the level of risk that the agency is prepared to accept in pursuit of its objectives. This informs Safe Food's risk appetite statement, risk principles and risk tolerances, and ensures that Safe Food establishes and maintains an appropriate and effective risk management framework.

The Committee has reviewed the terms of its charter during 2021–2022 and continues to operate under the terms of that charter. The charter has been structured with due regard to the *Audit Committee Guidelines* published by the Queensland Audit Office and the committee activities are assessed and independently reported to the Board annually.

## Board remuneration

For 2021–2022, data for Board remuneration will be published through the Safe Food website ([www.safefood.qld.gov.au](http://www.safefood.qld.gov.au)).

Position	Name	Meetings / sessions / attendance	Approved annual, sessional or daily fee	Approved sub-committee fees, if applicable	Actual fees received
Chair	Debra Lee Best	3 meetings /	\$650.00 (+4 hours)	N/A	\$2,600.00
		0 sessions	\$325.00 (-4 hours)		
Director / Chair (Audit & Risk Management Committee)	Elizabeth Homer	3 meetings /	\$500.00 (+4 hours)	N/A	\$4,200.00
		6 sessions	\$250.00 (-4 hours)		
Director (Board / Audit & Risk)	Lynne Sutherland	3 meetings /	\$500.00 (+4 hours)	N/A	\$4,250.00
		4 sessions	\$250.00 (-4 hours)		
No. scheduled meetings/sessions	3 Board meetings / 4 sessions				
Total out of pocket expenses	\$703.98				



# Public sector ethics and Code of Conduct

Safe Food requires that all employees maintain high standards of ethical behaviour in the execution of their duties. Executive Management provides direction and guidance to staff in shaping an ethical workplace and helping staff to make better decisions while striving to achieve our objectives.

The principles set out in the *Public Sector Ethics Act 1994* form the basis of our Code of Conduct and our integrity framework. The Safe Food Code of Conduct (The Code) requires staff to:

- act with integrity and impartiality, ensuring high standards of workplace behaviour and personal conduct
- promote the public good through excellence in customer service, community engagement and working with other agencies
- commit to the system of government through conscientious service to Safe Food and government
- act with accountability and transparency to support high standards of administration.

The Code reflects the diversity and uniqueness of the agency's business and provides a practical guide to ethical decision making and responsible behaviour that incorporates the following principles outlined in the *Public Sector Ethics Act 1994* - integrity and impartiality; promoting the public good; commitment to the system of government and accountability and transparency.

The Code of Conduct, and all organisational policies and procedures, are readily available to staff on the Safe Food intranet. All new officers participate in Code of Conduct training as part of their induction program, with all staff required to complete annual refresher training.

## Human Rights

Under the *Human Rights Act 2019*, government agencies and employees have a responsibility to respect, protect and promote the human rights of individuals. Safe Food and its employees must act in a way that is compatible with human rights obligations when delivering services and interacting with the community. This is reflected in our organisational values and Code of Conduct.

During 2021–2022 Safe Food received no human rights complaints.

## Right to information

Safe Food is committed to providing the community with open and transparent access to information about our services and activities while protecting the privacy of clients and staff.

Safe Food releases as much information as possible and provides access to information in accordance with the legislation and its Open Data strategy. Our website also contains a wide range of information, most of which is downloadable.

Although we provide the community with a significant amount of easily accessible information, interested parties are also able to make an application under the *Right to Information Act 2009* (RTI Act) should they seek to obtain access to information that is not their personal information.

*The Information Privacy Act 2009* (IP Act) provides people with the means to access their personal information to ensure it is accurate, complete, up-to-date and not misleading. The IP Act recognises the importance of protecting the personal information of individuals, gives individuals control over the use and disclosure of their personal information, creates the right for individuals to access and amend their own personal information, and stipulates how agencies must handle personal information.

Concerns or queries relating to the collection, access, storage, use or disclosure of personal information, can be obtained by calling Safe Food on (07) 3253 9800 or free call 1800 300 815 (QLD only), or emailing [privacy@safefood.qld.gov.au](mailto:privacy@safefood.qld.gov.au)

## Right to information and information privacy applications

Safe Food received no privacy applications and no RTI applications in the 2021–2022 period.

### Making an application

An application for access to documents under either the RTI Act or IP Act may be made via:

- <https://www.smartservice.qld.gov.au/services/information-requests/apply.action>
- Calling Safe Food on (07) 3253 9800 or 1800 300 815 free call (QLD only)
- Emailing: [privacy@safefood.qld.gov.au](mailto:privacy@safefood.qld.gov.au)

Applicants must provide proof of identity when applying for access to documents concerning their personal information. If applying for access to information that is not your personal information, an initial application fee must be paid before the application will be processed. Processing and photocopying charges may apply. If applying for access to information that is your personal information, an application fee is not payable, but access charges may apply.

### Record keeping

Record keeping information systems and record keeping are an important part of Safe Food's management of the *Food Production (Safety) Act 2000*. We continue to develop strategies and activities supporting the implementation of the Queensland Government Records Governance Policy issued under the *Public Records Act 2002*.

All records are maintained under the agency's Retention and Disposal Schedule (RDS), as approved by Queensland State Archives, and/or under the General Retention Disposal Schedule. All disposals, including transfers, are appropriately recorded in our records management system. In the 2021–2022 period Safe Food did not transfer any records to other agencies.

Safe Food maintains a mix of digital and paper-based records to support operational, governance and strategic outcomes. We have implemented a records management plan designed to support and advance our record keeping maturity and Safe Food's initiatives towards the Queensland Government's Digital 1st strategy. Safe Food ceased creation of paper-based files in the 2019–2020 period and is transitioning legacy paper files to digital. To date over 80% of Safe Food's high value legacy records have been digitised.

### Open data

For 2021–2022, consultancies and overseas travel will be published through the Queensland Government Open Data website ([www.qld.gov.au/data](http://www.qld.gov.au/data)) where applicable.

An internal open data policy team performs an audit to ensure datasets have been published correctly.



## Cybersecurity

The agency recognises the importance of strong cybersecurity controls.

In the 2021–2022 period, the agency reviewed its cybersecurity systems to ensure compliance with the Queensland Government Chief Information Office (QGCI) Information Standard 18:2018 (Information security policy) including implementation of an Information Security Management System (ISMS) based on ISO:27001.

The Safe Food Information Security Plan ensures that the agency is focused on continuous review and improvement of these controls.

# Our Performance



# Strategic priorities and regulator model practices

Safe Food's *Strategic Plan 2020–23* is framed around four strategic priorities. These priorities provide a foundation for Safe Food to achieve its vision of being a trusted authority for food safety and fulfil its purpose of providing confidence that food produced in Queensland is safe. We will do this through innovative and effective regulation which supports industry growth. The priorities are:

1. *Expanding our positive influence and impact.* Understanding emerging best practice and driving changed behaviour across the whole food industry landscape.
2. *Leading the way in regulation innovation.* Working with industry to help develop agency best practice and providing guidance in regulation, including the development of industry best practice guides.
3. *Transforming our corporate capabilities.* Ensuring we have the right systems, processes, capacity and capability to realise our vision and fulfil our purpose.
4. *Strengthening our scientific contribution.* Influencing national and international food safety practices through rigorous scientific contribution in the niche domain of safe food production.

The Strategic Plan builds on Safe Food's approach of working with industry on innovative methods to demonstrate compliance, which has placed both the businesses and the agency in a strong position within a rapidly evolving competitive environment.

Despite the progress achieved to date, Safe Food's role of leading the jurisdictional consistency project for the modernisation of the Australia New Zealand food regulatory system reinforced the need for the agency to assess its own regulatory delivery model against international best practice. With this aim, Safe Food engaged the PRISM Institute to undertake an independent and objective assessment of Safe Food's model against emerging best practices. The PRISM Institute, which is based in Canada, is a global centre of excellence and innovation for developing and deploying evidence-based risk management solutions in the public interest for regulators, policy makers and industry. The PRISM Institute's assessment is now being used to help Safe Food position itself for the future.

This report also demonstrates how Safe Food's activities and achievements for 2021–2022 support the following Queensland Government objectives for the community as outlined in ***Unite and Recover – Queensland's Economic Recovery Plan***:

- **Safeguarding our health** – Safeguarding people's health and jobs by keeping Queensland pandemic-ready
- **Making it for Queensland** – Grow manufacturing across traditional and new industries, making new products in new ways and creating jobs
- **Backing small business** – Help small business, the backbone of the state's economy, thrive in a changing environment
- **Backing our frontline services** – Deliver world-class frontline services in key areas such as health, education and community safety.



This annual report also demonstrates Safe Food's alignment with the Queensland Government Regulator Performance Framework, which includes five model practices and supporting principles, thereby forming the agency's annual reporting against the framework. These model practices were developed to support the achievement of policy objectives through better interactions between regulators and their stakeholders, resulting in reduced burden/costs for all parties. The current alignment between Safe Food's strategic priorities and the performance framework's model practices is shown in the diagram below.

		OUR STRATEGIC PRIORITIES			
		Priority 1: Expanding our positive influence and impact	Priority 2: Leading the way in regulation innovation	Priority 3: Transforming our corporate capabilities	Priority 4: Strengthening our scientific contribution
REGULATOR MODEL PRACTICES	Ensure regulatory activity is proportionate to risk and minimises unnecessary burden		✓	✓	✓
	Consult and engage meaningfully with stakeholders	✓	✓	✓	✓
	Provide appropriate information and support to assist compliance	✓	✓	✓	✓
	Commit to continuous improvement		✓	✓	✓
	Be transparent and accountable in actions	✓	✓	✓	✓

#### Sources

Safe Food's *Strategic Plan 2020–23* is available on our website [www.safefood.qld.gov.au](http://www.safefood.qld.gov.au)

*The Queensland Government Guide to Better Regulation* is available at [www.treasury.qld.gov.au](http://www.treasury.qld.gov.au)



# Safeguarding our health

## **Safeguard people's health and jobs by keeping Queensland pandemic ready.**

**Safe Food contributed to the government objectives for the community by:**

- **keeping Queensland's food production and processing sectors pandemic-ready, and**
- **maintaining consumer confidence in the safety of Queensland's produce through verifying compliance with food safety requirements.**

### COVID-19 Response

Ensuring a safe, secure food supply chain has been of critical importance during the coronavirus pandemic. Maintaining the confidence of both consumers and importing countries, as well as minimising disruption to Queensland's food supply, continues to be a priority for Safe Food.

During 2021–2022 Safe Food continued to engage with businesses, industry sectors and other regulators to better understand the impacts of COVID-19 on food businesses. By applying Safe Food's collaborative regulatory approach to the Queensland Government's COVID response, the agency helped to better manage risks related to disruptions in the supply chain, trade, and workforce management. Resources developed by Safe Food in partnership with stakeholders and government agencies are maintained on our website and routinely reviewed to ensure currency.

As an example, during 2021–2022 the *Guideline for Responding to a Confirmed Case of COVID-19* at a Queensland Food Processing Establishment was revised, in consultation with an industry/government working group, to address matters including new requirements arising from Chief Health Officer (CHO) Health Directives, and how the use of Rapid Antigen Testing could be incorporated as a screening tool at a workplace. Safe Food also partnered with Queensland Health and two large export meat processing establishments to assess the practical implementation of the revised Guidelines.

### Safeguarding health and maintaining consumer confidence

Despite our ongoing work to keep Queensland's food production and processing sectors pandemic-ready, Safe Food continued to verify compliance with food safety schemes. To monitor compliance Safe Food uses a range of approaches based on the activities and food safety risks of each category of business.

Our main ways of monitoring compliance include auditing, assessment and data sharing via electronic platforms. Supplementing onsite monitoring with remote information-sharing provides regular and timely indicators on individual business' production systems that promote proactive engagement between Safe Food and businesses. In addition to our food safety auditing system, Safe Food also uses its internally developed Compliance Assessment System (CAS) and the Central Information Management System (CIMS).

CIMS analyses data already collected by industry, in some cases against agreed performance targets at key points in food production systems. The system can facilitate through-chain monitoring of production systems, allowing industry to demonstrate that it is meeting agreed targets while also assisting to reduce compliance costs and regulatory burden. This system is primarily employed with the egg, poultry meat, dairy and export red meat sectors but will be extended to other sectors as Safe Food's digital strategy is implemented.

CAS is an electronic platform that supports the assessment of food safety compliance by officers in a manner that provides a snapshot of a business' awareness of, provision for, and commitment to food safety by each business. These are the three key indicators of a business culture that promotes food safety and achieves sustained compliance. The process, which has been in place since 2012, also enables businesses to showcase their practices that support food safety.

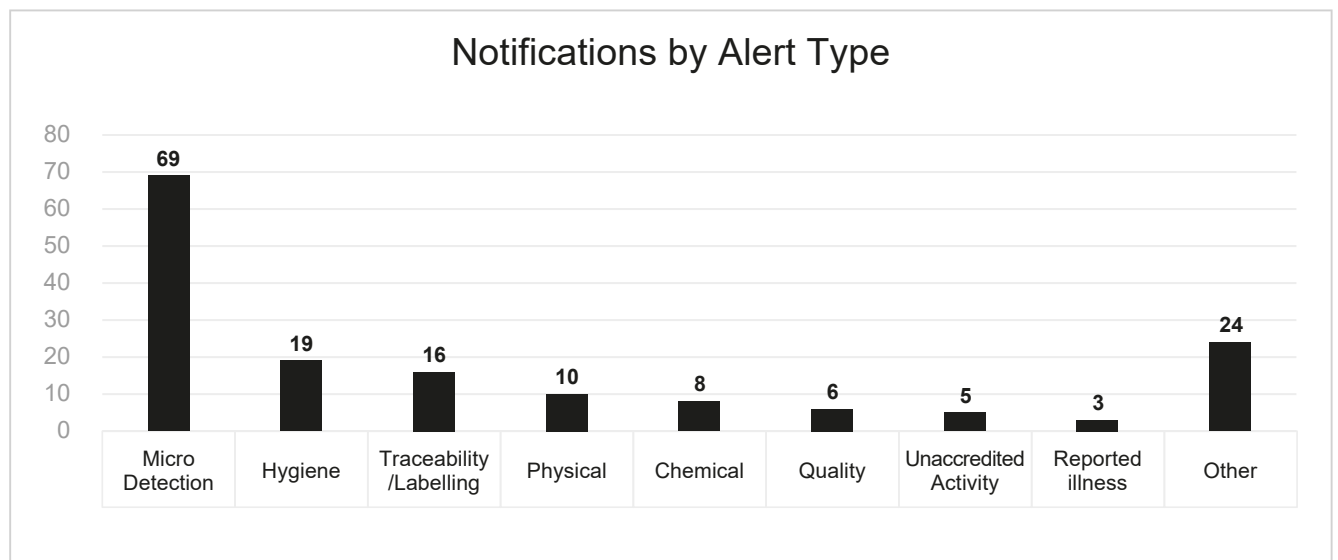
A summary of the compliance activities undertaken in 2021–2022 is provided in the table below. As shown in the four-year snapshot (page 8), the combined total of audits and assessments undertaken by Safe Food has remained relatively steady over the period, although the number of assessments is increasing while audits have decreased.

VERIFICATION & COMPLIANCE			
Number of Audits conducted	3286	Corrective Action Requests issued	84
Number of Assessments conducted	2204	Businesses supplying data	287

While a very large proportion of accredited business are verified as meeting food safety requirements, Safe Food employs other tools to respond to potential public health risks and instances of non-compliance.

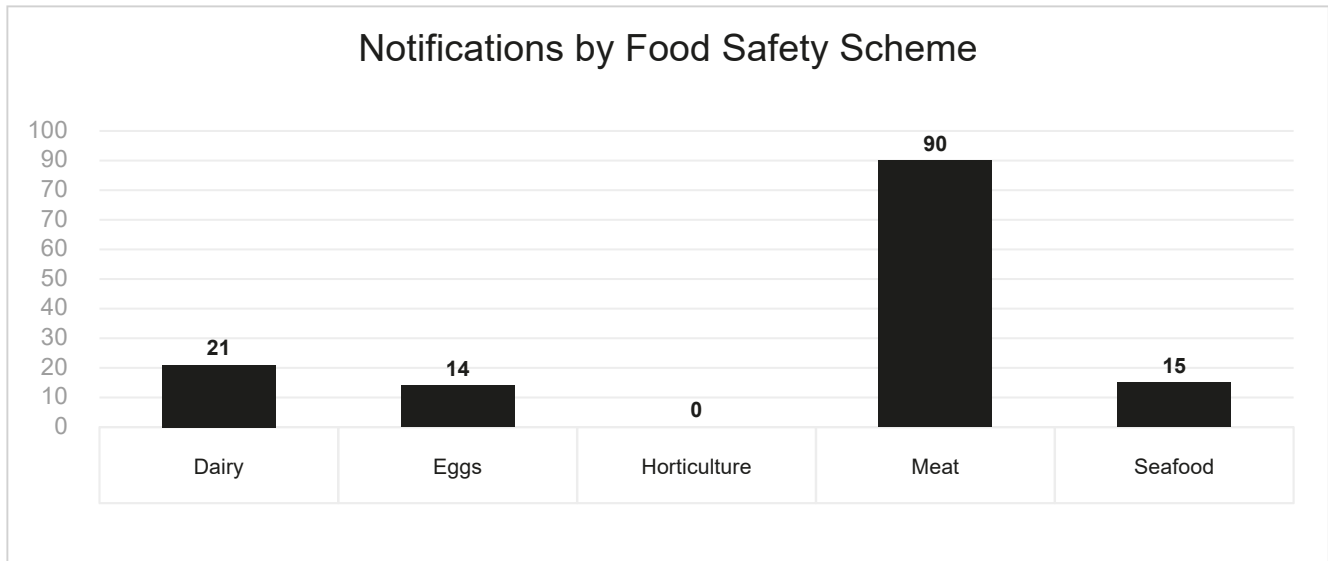
Safe Food is the only food regulator in Australia which has implemented a notification requirement for accredited businesses who believe the acceptability of product may have been compromised and has the potential to present a food safety concern. This requirement assists both businesses and consumers to proactively protect public health, by enabling businesses to liaise with Safe Food as they address and manage identified risks. In many cases the notifications do not reflect poor compliance but, through information sharing, demonstrate that potential risks are being effectively managed.

Safe Food received 160 notifications in 2021–2022, and as shown in the table below, the most common notifications from businesses related to microbiological detections (43.1%), hygiene issues (11.9%) and traceability/labelling issues (10%). The four-year snapshot on page 8 shows that the number of notifications is similar to the previous year.





When considered by food safety scheme, most notifications relate to meat businesses accredited by Safe Food. However, this is not unexpected as about 78% of activities accredited by Safe Food operate under the Meat Food Safety Scheme, with many undertaking product testing programs.



In addition to notifications, Safe Food investigates food safety concerns and complaints raised by consumers and commercial customers. Safe Food received 167 complaints during 2021–2022.

Under our Compliance Policy, Safe Food facilitates and enforces compliance in a graduated and proportionate way with formal enforcement tools used as a last resort but acknowledging that they may be required in certain instances to protect public health and address consumer concerns about food safety.

In 2021–2022 Safe Food issued six compliance notices (mainly to persons undertaking activities without an accreditation), issued no prescribed infringement notices and undertook no prosecutions.

<b>Compliance Notices, Penalty Infringement Notices and Food Recalls</b>					
<b>Compliance notices issued</b>	<b>6</b>	<b>Penalty Infringement Notices (PINs) issued</b>	<b>0</b>	<b>Food recalls relating to accredited businesses</b>	<b>0</b>

## National contribution

Safe Food continued to provide input into national regulatory processes and risk assessments which aim to safeguard the health of consumers and promote sound food safety management practices. This included projects underway to modernise the Australia New Zealand food regulation system, as well as contributing to proposals regarding the Australia New Zealand Food Standards Code, such as food safety management for high-risk horticulture products.

Throughout 2021–2022 Safe Food officers continued to play a significant role in the Australia New Zealand food regulation system through activities such as:

- Leading the jurisdictional consistency project, a key project for the modernisation of the system
- Co-chairing the Food Regulation Standing Committee's (FRSC) Strategic Planning Working Group
- Co-chairing the Implementation Subcommittee on Food Regulation's (ISFR) Data Analytics Working Group
- Contributing to FRSC, ISFR, the Food Standards Australia New Zealand (FSANZ) Horticulture Standards Advisory Group, the ISFR Horticulture Implementation Working Group, the ISFR Surveillance, Evidence and Analysis Working Group, the Australia Meat Regulators Group, the Australian Dairy Regulators Forum and the Food Export Regulators Standing Committee.

**Alignment with strategic priorities and regulator model practices**

**The above activities, which support the Queensland Government's priority of backing small business, align with the following Safe Food strategic priorities:**

- expanding our positive influence and impact
- leading the way in regulation innovation
- strengthening our scientific contribution.

**They also align with the regulator model practices, including:**

- ensuring regulatory activity is proportionate to risk and minimises unnecessary burden
- consulting and engaging meaningfully with stakeholders
- providing appropriate information and support to assist compliance.



# Making it for Queensland

## Grow manufacturing across traditional and new industries, making new products in new ways and creating new jobs.

Safe Food contributed to the government objectives for the community by supporting the growth of food manufacturing in our regions.

Safe Food recognises the dynamic nature of the food industry, with constant changes to the way food is produced, processed, distributed and sold to consumers. These developments have been driven by a range of factors, such as food technology innovations, a huge growth in online sales and marketing, changes in consumer demand and a greater focus by industry on food security, food production systems and supply chains.

During 2021–2022, Safe Food issued 7428 accreditations across Queensland, including approving 1296 new applications. Approximately 50% of accreditations issued were for activities undertaken outside South-East Queensland, and over 10% of accreditations related to new activities.

As shown in the four-year snapshot (page 8), accreditation numbers have remained relatively stable over the period. However, there has been a slight fall in accreditations across all sectors, except the meat sector. There has also been an increase in new applications approved with our highest number in the 4 years (63% on the previous year).

Approximately 2.4% of accreditations issued by Safe Food in 2021–2022 were undertaken by export registered businesses. Safe Food has carried out compliance activities on behalf of the Australian Department of Agriculture, Water and the Environment (DAWE) under agreed arrangements. These arrangements aim to reduce duplication of regulatory effort on export businesses that hold both a Safe Food accreditation and an export registration issued by DAWE.

A breakdown of accreditations is provided in the table below.

<b>OUR ACCREDITATION BASE</b>			
<b>Accreditations in Queensland</b>	<b>7428</b>	<b>Export registered businesses</b>	<b>181</b>
<b>Accreditations by scheme</b>		<b>Export registered by scheme</b>	
<b>Dairy</b>	<b>368</b>	<b>Dairy</b>	<b>16</b>
<b>Egg</b>	<b>111</b>	<b>Egg</b>	<b>3</b>
<b>Horticulture (seed sprouts)</b>	<b>6</b>	<b>Horticulture (seed sprouts)</b>	<b>0</b>
<b>Meat</b>	<b>5917</b>	<b>Meat</b>	<b>67</b>
<b>Seafood</b>	<b>1029</b>	<b>Seafood</b>	<b>95</b>
<b>Other information</b>			
<b>New applications approved</b>	<b>1296</b>	<b>Accredited under a Preferred Supplier Arrangement (PSA)</b>	<b>133</b>

As espoused in Safe Food's *Strategic Plan 2020-23*, we are currently modernising our systems to better support a regulatory delivery model that aims to ensure a best practice approach to food regulation. Our digitisation Strategy forms a key part of this modernisation program of work.

We are currently developing a framework to collect further information about a business's profile that will be housed in the client portal. This will also allow us to contextualise the production data that is currently being shared, which in turn will enable Safe Food to modernise how we manage and assess food safety risks into the future, including providing concise food safety messaging to relevant industry participants and enabling Safe Food to target its resources in a strategic and proportionate manner.

Businesses will also benefit by having access to greater information regarding their business, as well as being able to engage with Safe Food through their own food safety hub. The work required to design and develop the hub is extensive and ongoing, however a client portal was established in 2021–2022 for use by accreditation holders as a first step. Through this portal, accredited businesses can view information relating to their business and can update information, such as contact details, and advise Safe Food if accreditations should be expired or cancelled.

## Partnerships and collaboration

In 2021–2022 Safe Food commenced working with research bodies such as the Commonwealth Scientific and Industrial Research Organisation (CSIRO), the University of Queensland (UQ), and the Queensland University of Technology (QUT), to undertake research relating to the factors associated with foodborne illness and to inform and design tools that will modernise the way that Safe Food regulates individual businesses and collaborates with regulated sectors. This work will move Safe Food, accredited businesses, and Queensland's food production systems, towards a more proactive regulatory approach through information sharing, analysis and reporting. By designing a new way of regulating and collaborating, Safe Food will help to strengthen Queensland's reputation as a producer and manufacturer of safe, quality food.

Safe Food's focus on constructive engagement and relationships with stakeholders means that the agency can harness opportunities to collaborate on projects instigated by others, if they also support Safe Food's transition to a more proactive, digital-based system. As an example, in 2021–2022 Safe Food was approached by a wild game processor and the Department of Environment and Science (DES) to participate in a joint project to assess the effectiveness and efficiency of using QR coded carcass tags and mobile technology. Safe Food's involvement in the project, which is ongoing, will help inform how industry may collect and share critical food safety data across the supply chain to monitor and verify compliance with legislative requirements.

Safe Food also recognises the importance of educating young Queenslanders, so they have a greater understanding of how food is produced and have opportunities to become part of tomorrow's agriculture workforce. During 2021–2022, Safe Food partnered with Education Queensland to develop and share resources to help schools that produce and sell eggs ensure they are meeting food safety requirements. This included a dedicated webpage on the Safe Food website.

### Alignment with strategic priorities and regulator model practices

**The above activities, which support the Queensland Government's priority of backing small business, align with the following Safe Food strategic priorities:**

- expanding our positive influence and impact
- transforming our corporate capabilities
- leading the way in regulation innovation
- strengthening our scientific contribution.

**They also align with the regulator model practices, including:**

- ensuring regulatory activity is proportionate to risk and minimises unnecessary burden
- consulting and engaging meaningfully with stakeholders
- commit to continuous improvement
- providing appropriate information and support to assist compliance
- being transparent and accountable in action areas.



# Backing small business

## Help small business, the backbone of the state's economy, thrive in a changing environment.

**Safe Food contributed to the government objectives for the community by supporting small businesses to thrive in a changing time by working to reduce regulatory burden and provide guidance to support compliance.**

As an innovative regulator which continually strives to achieve best practice regulation, Safe Food recognises the dynamic commercial and consumer environments in which accredited businesses operate. We provide businesses with increasingly flexible ways of demonstrating compliance with food safety requirements. We also work to reduce regulatory burden and support businesses to achieve best practice, which helps to ensure sustained compliance with food safety requirements.

A large majority of accreditation holders, estimated to be around 95%, operate small businesses. Many of these are sole operators or family run businesses without ready access to food science, quality assurance or technical professionals. Safe Food meets regularly with the Office of the Queensland Small Business Commissioner to share observations and learnings about the challenges small businesses face and where opportunities lie to improve regulatory services.

Safe Food has continued in 2021–2022 to implement and refine initiatives aimed to ease regulatory burden on small business, whilst also helping to promote best practice. Some of the initiatives are unique within Australia, whilst some informed the approach of other interstate regulators. These have included:

ACTIONS	BENEFITS FOR SMALL BUSINESS
Issued temporary accreditations to 76 businesses undertaking medium-risk and high-risk activities, with a Safe Food officer assigned to assist each newly accredited business.	Assists business to demonstrate that new or innovative food processing activities meet food standards, as they embed their processes and procedures.
Provided information to applicants for accreditation about regulatory approvals that may be required by other government agencies at a local, state and national level.	Helps applicants to navigate the range of approvals that may be required before an accreditation is issued.
Issued 133 Preferred Supplier Arrangement (PSA) accreditations to egg producers and poultry producers, which acknowledges existing commercial supply arrangements under which businesses supply to only one customer (e.g. a large commercial processor).	Reduces the regulatory burden and costs on businesses, as Safe Food works directly with commercial processors to verify compliance of their PSA suppliers and does not apply an accreditation fee for PSAs.
Refreshed our website to improve its usability.	Helps businesses, including start-ups, to easily obtain the information they need to successfully operate.
Provided real time updates to Safe Food's online accreditation register (Food Business Register), which lists all accredited businesses, the activities they undertake and the postcode in which they are based.	Helps businesses source food produced or sold in their region and assists businesses to demonstrate their accreditation bona fides.



This year Safe Food commenced projects, such as the Food Hub pilot, which will help determine the capacity and capability of businesses to adopt data sharing technology so data can be shared and analysed with the view to becoming a meaningful measure of food safety. This will ensure that Safe Food's regulatory delivery model supports all businesses - no matter the size of the business, its digital maturity, or the activities it undertakes – while enabling the advancement in innovative food safety compliance tools. The Food Hub pilot is an initiative jointly funded by Safe Food and DAF under the digital transformation in agribusiness component of the Queensland Government's Unite and Recovery strategy, which aims to develop integrated supply chains that improve traceability, biosecurity and food safety.

## Partnerships and collaboration

During 2021–2022 biosecurity threats remained an ongoing concern for industries regulated by Safe Food. Throughout the year, Safe Food continued to work with the Queensland meat industry and Biosecurity Queensland to reinforce key messages relating to biosecurity risk threats. This included sharing the biosecurity advice from Biosecurity Queensland with accreditation holders on matters such as Foot-and-Mouth Disease, Lumpy Skin Disease and Japanese Encephalitis Virus.

Safe Food also continued to monitor interventions on farm to reduce the risk of commercial layer flocks becoming infected with *Salmonella* Enteritidis (SE), which has the potential to threaten the prosperity of the egg production industry. This monitoring forms part of Queensland's *Salmonella* Enteritidis Prevention Plan (SEPP), initiated by Safe Food in partnership with Biosecurity Queensland and Queensland Health.

Safe Food continued to work with the horticulture sector to promote best practice food safety management within the sector. Safe Food established a project, with the support of the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities, to develop a through chain best practice solution to reduce food safety risks across the horticulture sector. The project relies on significant industry engagement, with the solution intended to be able to be applied to regulated and non-regulated businesses. An inter-departmental working group was formed to gain the insights of other agencies and to ensure that the model takes advantage of existing information required to be currently collected by businesses for regulatory purposes and voluntary systems (such as industry schemes and export arrangements). The work done to date has also helped to inform national discussions and decisions regarding the implementation of three new horticulture food standards developed by FSANZ.

Safe Food also continued to contribute to the implementation of actions outlined in the Queensland Government's response to the 2020 Better Regulation Taskforce Report. This report focussed on how regulation can support small businesses to create a strong, profitable and globally competitive business environment, while providing for reliable and effective protection for consumers.

### Alignment with strategic priorities and regulator model practices

**The above activities, which support the Queensland Government's priority of backing small business, align with the following Safe Food strategic priorities:**

- expanding our positive influence and impact
- transforming our corporate capabilities
- leading the way in regulation innovation
- strengthening our scientific contribution.

**They also align with the regulator model practices, including:**

- ensuring regulatory activity is proportionate to risk and minimises unnecessary burden
- consulting and engaging meaningfully with stakeholders
- commit to continuous improvement
- providing appropriate information and support to assist compliance
- being transparent and accountable in action areas.



# Backing our frontline services

## Deliver world-class frontline services in key areas such as health, education and community safety

**Safe Food contributed to the government objectives for the community by ensuring our staff are supported to deliver a best practice regulatory service that supports community safety.**

Safe Food is committed to building a risk intelligent culture, which means that everyone understands the agency's approach to risk, takes personal responsibility to manage risk in everything they do, and encourages others to follow their example. Safe Food does this by cultivating awareness of how our collective behaviour influences and impacts on the food safety agenda and strategic vision.

We promote flexible working arrangements and recognise work-life blend to benefit productivity and commitment to the organisation. These arrangements include flexible working hours and leave arrangements, working from home, telecommuting and part-time opportunities.

During 2021–2022, Safe Food had 31.26 full-time equivalent (FTE) positions located in Brisbane, and 1 FTE in Cairns, with a permanent separation rate of 0%. No redundancy, early retirement or retrenchment packages were paid during this period. On average, Safe Food employees have worked for Safe Food for over eight years, with 45% of the officers having over ten years' service.

Safe Food is committed to advancing social equity and inclusive growth. We do this by creating a working environment that allows employees to feel comfortable and that they are valued. Safe Food's management team appreciates the value that our officers bring to an organisation because of their individual difference. The table below, provides a snapshot of target group data for the agency.

TARGET GROUP DATA		
Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	19	56%
Man	15	44%
Non-binary	0	-
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	19	56%
Aboriginal Peoples and Torres Strait Islander Peoples	0	-
People with disability	0	-
Culturally and Linguistically Diverse – Born overseas	7	21%
Culturally and Linguistically Diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	< 5	12%
	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women in Leadership Roles	0	0%

Length of Service	Years	Percentage of total
Average years of service	8.87	-
Staff with < 5 years of service	14	41%
Staff with < 10 years of service	5	14%
Staff with > 10 years of service	8	25%
Staff with > 15 years of service	7	20%

Over 80% of Safe Food staff (27 initial) were approved auditors under the *Food Production (Safety) Act 2000* for the 2021–2022 year, with an additional 17 persons appointed as third party approved auditors. Fifteen Safe Food officers were also appointed as authorised officers under the *Food Production (Safety) Act 2000*. Through these appointments most staff have a detailed understanding of not just the food safety requirements, but they also have the knowledge to assist businesses with any enquiries they may have about food safety in general and auditing processes.

## Workplace health and safety

As our greatest asset, the health and wellbeing of our staff is our greatest priority. Safe Food's Workplace Health and Safety Plan is supported by policies and procedures for reducing and controlling risks to our employees. The plan is subject to review annually to ensure we are doing as much as possible to protect our employees and comply with the Queensland Government's updated directives.

Our approach to managing workplace health and safety risks is supported by a strong workplace culture of identifying, preventing or escalating workplace health and safety risks at the earliest opportunity. A Workplace Health and Safety Incident Notification Register is in place and staff are encouraged to provide input for continuous improvement.

The Workplace Health and Safety Committee provides a way for connecting with our staff regarding their health and safety concerns and a means for Safe Food to disseminate information through operational meetings and into our work force teams. The Committee, consisting of representatives from each operational team and the Executive Management Group, held twelve meetings during 2021–2022 and communicated outcomes to all employees via the organisation's internal messaging application (Slack). Workplace health and safety is a standing item at each weekly operational meeting, with escalation of identified issues to the Workplace Health and Safety Committee for consideration.

The Safe Food Safety Personnel Team consist of four fire wardens, two first aid officers and four Mental Health First Aid officers. Each officer is committed to ongoing training and an additional two staff members have committed to undertake Mental Health First Aid training in late 2022.

To support the safety of our officers when working in remote locations, Safe Food staff check-in daily when working remotely, completing a risk assessment prior to travelling into regional areas and reporting any accidents or near misses. All staff working remotely are provided with a satellite phone and personal emergency beacon.

## Health and wellbeing

Throughout 2021–2022 Safe Food prioritised employee mental health and wellbeing by promoting the employee assistance program, ensuring regular phone check-ins between managers and staff and enabling staff to meet face-to-face through meetings and workshops when possible.

In addition, all employees continue to have the opportunity to receive an annual vaccination against Influenza.

As previously noted, Safe Food has two first aid officers and four mental health officers to support staff in times of need.



## COVID-19 response

2021–2022 continued to present Safe Food with several workplace health and safety challenges, relating to the evolving COVID-19 global pandemic. Safe Food continually reviewed the organisation's COVID-Safe Management Plan to ensure work arrangements align with the latest Chief Health Officer (CHO) directions including:

- maintaining employee reporting and escalation measures to address new health alerts and safeguard employees when undertaking compliance activities
- supporting flexible work arrangements (including working from home)
- maintaining an 'in office' register to manage attendance in line with health directions, using a check-in app and temperature checks for visitors to the office
- ensuring the workplace allows for adequate social distancing, and facilitates hygienic practices including providing hand sanitation stations, signage for hand washing and COVID-19 symptoms, increased cleaning and the requirement to wear masks in the workplace when directed by the CHO
- facilitating access to the vaccination rollout for all employees through promoting vaccination opportunities and flexible work arrangements.

## Training and skills development

All Safe Food officers are provided with opportunities to continue their professional development in ways that benefit both the officer and the organisation. During 2021–2022 all new staff undertook induction training, with recently appointed operational officers also undertaking witness audits to ensure that they understand and meet Safe Food's expectations when undertaking audits.

Nominated staff also undertook mental health and first aid training and both Safe Food Directors participated in DAF's Adaptive Leadership course. Workshops for all staff were also held regarding fire and evacuation training and team development coaching and two officers were provided support while undertaking formal tertiary education studies.

### Alignment with strategic priorities and regulator model practices

**The above activities, which support the Queensland Government's priority of making it for Queensland, align with the following Safe Food strategic priorities:**

- transforming our corporate capabilities
- strengthening our scientific contribution.

**The activities also align with the regulator model practices, including:**

- commit to continuous improvement
- providing appropriate information and support to assist compliance
- being transparent and accountable in action areas.

# Our Financial Position



Safe Food Production Queensland

**Management Certificate**

For the year ended 30 June 2022

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements.

In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up so as to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Safe Food Production Queensland for the financial year ended 30 June 2022 and of the financial position as at the end of that year.

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

**D Best**  
Chair  
29 August 2022

**J Dodds**  
CEO  
29 August 2022

## Safe Food Production Queensland Statement Of Comprehensive Income For the year ended 30 June 2022

	s	2022	2021
<b>INCOME FROM CONTINUING OPERATIONS</b>		<b>\$</b>	<b>\$</b>
User charges and fees	B1-1	4,705,670	5,082,355
Grants and contributions	B1-2	2,150,000	1,900,000
Interest	B1-3	25,256	28,792
Other revenue	B1-4	11,948	80,526
<b><i>Total income from continuing operations</i></b>		<b>6,892,874</b>	<b>7,091,673</b>
<b>EXPENSES FROM CONTINUING OPERATIONS</b>			
Employee expenses	B2-1	4,178,920	3,969,963
Supplies and services	B2-2	1,365,323	1,542,738
Finance/ Borrowing Costs	B2-3	75,860	86,364
Depreciation and amortisation	B2-4	586,975	635,709
Other expenses	B2-5	20,790	28,345
<b><i>Total expenses from continuing operations</i></b>		<b>6,227,868</b>	<b>6,263,119</b>
<b>OPERATING RESULT FOR THE YEAR</b>		<b>665,006</b>	<b>828,553</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>665,006</b>	<b>828,553</b>

The accompanying notes form part of these financial statements



## Safe Food Production Queensland Statement Of Financial Position As at 30 June 2022

	Note	2022	2021
<b>CURRENT ASSETS</b>		<b>\$</b>	<b>\$</b>
Cash and cash equivalents	C1	9,709,078	9,056,419
Receivables	C2	285,612	482,512
Prepayments	C3	195,876	134,664
<b><i>Total Current Assets</i></b>		<b>10,190,566</b>	<b>9,673,595</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	C4	334,052	328,777
Right-to-use assets	C6	1,862,888	2,217,040
Other assets	C3	48,056	67,367
<b><i>Total Non-Current Assets</i></b>		<b>2,244,996</b>	<b>2,613,184</b>
<b>TOTAL ASSETS</b>		<b>12,435,562</b>	<b>12,286,778</b>
<b>CURRENT LIABILITIES</b>			
Payables	C6	321,284	318,014
Accrued employee benefits	C7	299,218	267,191
Provisions	C8	406,957	324,857
Other liabilities	C9	0	250,000
Lease liabilities	C5	526,623	519,865
<b><i>Total Current Liabilities</i></b>		<b>1,554,082</b>	<b>1,679,928</b>
<b>NON-CURRENT LIABILITES</b>			
Lease liabilities	C5	1,816,626	2,207,002
<b><i>Total Non-Current Liabilities</i></b>		<b>1,816,626</b>	<b>2,207,002</b>
<b>TOTAL LIABILITIES</b>		<b>3,370,708</b>	<b>3,886,930</b>
<b>NET ASSETS</b>		<b>9,064,854</b>	<b>8,399,848</b>
<b>EQUITY</b>			
Accumulated Surplus		9,064,854	8,399,848
<b>TOTAL EQUITY</b>		<b>9,064,854</b>	<b>8,399,848</b>

The accompanying notes form part of these financial statements



**Safe Food Production Queensland  
Statement Of Changes in Equity  
For the year ended 30 June 2022**

	2022	2021
	\$	\$
Balance as at 1 July	8,399,848	7,571,295
Total comprehensive income for the year	665,006	828,553
<b>BALANCE AS AS 30 JUNE</b>	<b>9,064,854</b>	<b>8,399,848</b>

The accompanying notes form part of these financial statements



## Safe Food Production Queensland Statement Of Cash Flows For the year ended 30 June 2022

	Note	2022	2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		<b>\$</b>	<b>\$</b>
<b>Inflows</b>			
User charges and fees		4,887,988	5,000,125
Government contributions		1,900,000	1,900,000
Interest		25,256	28,792
GST input tax credits from ATO		203,648	200,095
GST collected from customers		98,344	168,232
Other		11,948	80,526
<b>Total Inflows</b>		<b>7,127,184</b>	<b>7,377,769</b>
<b>Outflows</b>			
Employee expenses		(4,121,849)	(3,946,104)
Supplies and services		(1,350,619)	(1,415,648)
Finance/Borrowing costs		(72,219)	(84,858)
GST paid to suppliers		(186,074)	(216,570)
GST remitted to the ATO		(125,559)	(110,445)
Other		(74,949)	(83,250)
<b>Total Outflows</b>		<b>(5,931,269)</b>	<b>(5,856,875)</b>
<b>Net cash provided by operating activities</b>	CF-1	<b>1,195,915</b>	<b>1,520,895</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Outflows</b>			
Payments for property, plant and equipment		(10,104)	(9,728)
<b>Net cash used in investing activities</b>		<b>(10,104)</b>	<b>(9,728)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	CF-2		
<b>Outflows</b>			
Lease payments (net of finance costs)		(533,153)	(527,509)
<b>Net cash used in financing activities</b>		<b>(533,153)</b>	<b>(527,509)</b>
		0	
<b>Net increase in cash and cash equivalents held</b>		<b>652,658</b>	<b>983,658</b>
Cash and cash equivalents – opening balance		9,056,419	8,072,761
<b>Cash and cash equivalents – closing balance</b>	C1	<b>9,709,078</b>	<b>9,056,419</b>

The accompanying notes form part of these financial statements

## Safe Food Production Queensland Statement Of Cash Flows For the year ended 30 June 2022

### CF-1 Reconciliation of operating result to net cash provided by operating activities

	Note	2022	2021
		\$	\$
Operating Surplus		665,006	828,553
<i>Non-Cash items included in operating result:</i>			
Depreciation and amortisation expense-owned assets		83,288	106,961
Depreciation and amortisation expense- leased assets		503,687	528,748
Increase/(decrease) in Provision-Lease Restoration		3,641	1,506
<i>Change in assets and liabilities</i>			
(Increase) / decrease in receivables		196,900	(302,621)
(Increase) / decrease in other assets		(41,901)	(43,145)
Increase / (decrease) in payables		3,268	149,276
Increase/(decrease) in accrued employee benefits		32,026	1,617
Increase / (decrease) in other liabilities		(250,000)	250,000
<b>Net cash from operating activities</b>		<b>1,195,915</b>	<b>1,520,895</b>

### CF-2 Changes in liabilities arising from financing activities

	Note	2022	2021
		\$	\$
<b>Lease Liabilities</b>	C5	<b>\$</b>	<b>\$</b>
Opening balance		2,726,867	3,200,441
<i>Non-cash changes</i>			
New Leases Acquired		149,536	53,936
Finance charges (repayment allocation)		72,219	84,858
<i>Cash flows</i>			
Cash repayments		(605,373)	(612,367)
<b>Closing balance</b>		<b>2,343,249</b>	<b>2,726,867</b>

The accompanying notes form part of these financial statements



Safe Food Production Queensland  
**Notes to the Financial Statements**  
For the year ended 30 June 2022

**SECTION 1**

ABOUT THE AGENCY AND THIS FINANCIAL REPORT

**A1 BASIS OF FINANCIAL STATEMENT PREPARATION**

**A1-1 GENERAL INFORMATION**

Safe Food Production Queensland was established as a Statutory Body under the *Food Production (Safety) Act 2000* (FPS Act).

The head office and principal place of business of Safe Food Production Queensland (Safe Food) is 138 Juliette Street, Greenslopes, Queensland 4120.

**A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS**

Safe Food has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2021.

Safe Food is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note E3.

**A1-3 PRESENTATION**

**Currency and Rounding**

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest dollar, unless disclosure of the full amount is specifically required.

**Comparatives**

Comparative information reflects the audited 2020-2021 financial statements except where restated where necessary to be consistent with disclosures in the current report period.

**Current / non current classification**

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

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

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

**A1-4 AUTHORISATION OF FINANCIAL STATEMENT FOR ISSUE**

The financial statements are authorised for issue by the Chairperson and Chief Executive Officer at the date of signing the Management Certificate.

Safe Food Production Queensland  
**Notes to the Financial Statements**  
For the year ended 30 June 2022

## **A1-5 BASIS OF MEASUREMENT**

Historical cost is used as the measurement basis in this financial report.

### **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.

## **A2 OBJECTIVES OF THE AGENCY**

The objective of Safe Food is to work in partnership with industry and with its co-regulatory partners Queensland Health, the Department of Agriculture and Fisheries (DAF) and Food Standards Australia and New Zealand (FSANZ) to ensure Queensland's food production systems comply with national food safety standards and deliver safe and suitable food.



Safe Food Production Queensland  
**Notes to the Financial Statements**  
For the year ended 30 June 2022

**SECTION 2**  
NOTES ABOUT OUR FINANCIAL PERFORMANCE

**B1 REVENUE**

**B1-1 USER CHARGES AND FEES**

	<b>2022</b>	<b>2021</b>
	\$	\$
Accreditation fees	3,474,485	3,487,077
Application fees	150,704	191,175
Audit fees	972,467	1,385,962
Fee for service income	108,014	18,142
<b>Total</b>	<b><u>4,705,670</u></b>	<b><u>5,082,355</u></b>

**Accounting Policy - User charges and fees**

User charges and fees controlled by Safe Food are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. User charges and fees are recognised in full as revenues when invoices for the related services are issued.

Accreditations are considered short term licences, and the individual transaction fees are of low value. Qld Treasury's Minimum Reporting Requirements require agencies to identify performance obligations and recognise revenue for licences as/when the performance obligations are satisfied, in line with the revenue recognition model detailed in AASB 15 *Revenue from Contracts with Customers*. The performance obligation is the grant of an accreditation and, as such the revenue is recognised upon receipt.

**B1-2 GRANTS AND CONTRIBUTIONS**

	<b>2022</b>	<b>2021</b>
	\$	\$
Department of Agriculture and Fisheries (DAF)	<u>2,150,000</u>	<u>1,900,000</u>

**Accounting Policy - Grants and contributions**

Grants, contributions, donations and gifts that are non-reciprocal in nature are accounted for under AASB 1058 *Income of Not-for-Profit Entities*. The agency recognises this revenue when it obtains control over it, generally control is gained at the time of receipt.

Where an agreement is enforceable and contains sufficiently specific performance obligations, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*.

**B1-3 INTEREST REVENUE**

	<b>2022</b>	<b>2021</b>
	\$	\$
Interest earned on bank account	<u>25,256</u>	<u>28,792</u>

**Accounting Policy - Interest revenue**

Interest revenue is derived from the agency's cash deposits held at bank or in term deposits and is dependent on the interest rates offered. Interest revenue is calculated using the effective interest method and recognised at the end of each reporting period.

Safe Food Production Queensland  
**Notes to the Financial Statements**  
For the year ended 30 June 2022

**B1-4 OTHER REVENUE**

	<b>2022</b>	<b>2021</b>
	\$	\$
Other revenue	11,948	80,526

**Accounting Policy - Other revenue**

Other revenue relates to ad-hoc services provided by Safe Food under a contract basis and is assessed in line with AASB 15's revenue recognition model.

**B2 EXPENSES**

**B2-1 EMPLOYEE EXPENSES**

	<b>2022</b>	<b>2021</b>
	\$	\$
<b>Employee Benefits</b>		
Wages and salaries	3,114,412	2,978,774
Annual leave levy/expense	332,023	307,145
Long service leave levy/expense	84,805	76,560
Employer superannuation contributions	424,811	410,920
Other	208,221	186,918
<b>Employee Related Expenses</b>		
Workers' compensation	14,648	9,646
<b>Total</b>	<b>4,178,920</b>	<b>3,969,963</b>

**Accounting Policy - Wages and Salaries**

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

**Accounting Policy - Annual Leave**

Annual leave entitlements are accrued on a pro rata basis in respect of services provided by employees up to balance date, having regard to future rates of pay and on-costs. Annual leave entitlements are provided for at their nominal value.

**Accounting Policy - Sick Leave**

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

**Accounting Policy - Long Service Leave**

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



**Safe Food Production Queensland**  
**Notes to the Financial Statements**  
For the year ended 30 June 2022

**Accounting Policy - Superannuation**

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

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant 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.

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

**Accounting Policy - Workers' Compensation Premium**

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

Key management personnel and remuneration disclosures are detailed in Note E1.

**B2-2 SUPPLIES AND SERVICES**

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Administration expenses	148,007	148,982
Advertising and conference costs	5,087	23,175
Communication costs	63,592	56,486
Computer costs	329,542	261,166
Contracting & professional services	590,019	813,226
Legal costs	3,500	7,482
Motor vehicle costs	36,557	24,520
Property, plant and equipment costs	112,870	113,690
Travel costs	21,970	39,098
Lease expenses	54,159	54,906
Other	20	8
<b>Total</b>	<b><u>1,365,323</u></b>	<b><u>1,542,738</u></b>

**Accounting Policy - Lease expenses**

Lease expenses under supplies and services include lease rentals for short-term leases, leases of low value assets and variable lease payments. Refer to Note C5 for breakdown of lease expenses and other lease disclosures.



Safe Food Production Queensland  
**Notes to the Financial Statements**  
 For the year ended 30 June 2022

**B2-3 FINANCE / BORROWING COSTS**

	<b>2022</b>	<b>2021</b>
	\$	\$
Interest on lease liabilities	72,219	84,858
Finance costs - provisions	3,641	1,506
<b>Total</b>	<b><u>75,860</u></b>	<b><u>86,364</u></b>

**Accounting Policy - Finance/borrowing costs**

Finance costs are recognised as an expense in the period in which they are incurred.

Finance costs include amortisation of discounts or premiums relating to borrowings and provisions.

No borrowing costs are capitalised into qualifying assets.

**B2-4 DEPRECIATION AND AMORTISATION**

	<b>2022</b>	<b>2021</b>
	\$	\$
Depreciation - plant and equipment	83,288	61,630
Depreciation – right-of-use assets	503,687	528,748
Amortisation - intangibles (computer software)	0	45,331
<b>Total</b>	<b><u>586,975</u></b>	<b><u>635,709</u></b>

**B2-5 OTHER EXPENSES**

	<b>2022</b>	<b>2021</b>
	\$	\$
Impairment (Reversal) / Losses (trade receivables)	(1,110)	3,345
<i>Auditors' remuneration</i>		
Queensland Audit Office - external audit services*	18,400	18,000
Bailiwick Group Pty Ltd - internal audit services	3,500	7,000
<b>Total</b>	<b><u>20,790</u></b>	<b><u>28,345</u></b>

\*Total audit fees quoted by Queensland Audit Office relating to the 2021-2022 financial statements are \$20,240 GST inclusive (2020-2021: \$19,800).



Safe Food Production Queensland  
**Notes to the Financial Statements**  
For the year ended 30 June 2022

**SECTION 3**

NOTES ABOUT OUR FINANCIAL POSITION

**C1 CASH AND CASH EQUIVALENTS**

	<b>2022</b>	<b>2021</b>
	\$	\$
Cash on hand	331	500
Cash at bank	477,166	499,194
Deposits at call	9,231,581	8,556,725
<b>Total</b>	<b><u>9,709,078</u></b>	<b><u>9,056,419</u></b>

**Accounting Policy - Cash and Cash Equivalents**

For the purpose of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques received but not banked at 30 June 2022 as well as deposits at call with financial institutions.

**C2 RECEIVABLES**

	<b>2022</b>	<b>2021</b>
	\$	\$
Trade debtors	264,003	444,992
Less: Allowance for impairment loss	<u>(1,517)</u>	<u>(3,831)</u>
	262,486	441,161
LSL Claims Receivable	13,351	21,606
Other debtors	<u>9,775</u>	<u>19,745</u>
	23,126	41,351
<b>Total</b>	<b><u>285,612</u></b>	<b><u>482,512</u></b>

**Accounting Policy - Receivables**

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/ contract price. Settlement of these amounts is required within 14 days from invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. Bad debts are written off in the period in which they are recognised. All known bad debts were written off as at 30 June 2022.

**C2-1 IMPAIRMENT OF RECEIVABLES**

**Accounting Policy - Impairment of Receivables**

The loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the agency's debtors, along with relevant industry and statistical data where applicable.

Where the Agency has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is over 90 days past due and the Agency has ceased enforcement and collection activities. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

**Safe Food Production Queensland**  
**Notes to the Financial Statements**  
For the year ended 30 June 2022

The amount of impairment losses recognised for receivables is disclosed in Note B2-5.

**Disclosure - Credit Risk Exposure of Receivables**

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the Agency's receivables.

The agency uses a provision matrix to measure the expected credit loss on trade and other debtors. Loss rates are calculated separately by grouping of customers with similar loss patterns.

The calculations reflect historical observed default rates calculated using credit losses experienced on past sales transactions during the last 12 years preceding 30 June 2022. The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For Safe Food, change in the business activity (for example, ceased trading) is determined to be the most relevant forward-looking indicator for receivables. Actual credit losses over the 12 years preceding 30 June 2022 have been correlated and based on those results, the historical default rates are adjusted based on expected changes to that indicator.

	2022			2021		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
<b>Aging</b>	\$	%	\$	\$	%	\$
Current	230,260	0.46%	(1,059)	394,795	0.46%	(1,817)
1 to 30 days overdue	33,428	1.33%	(445)	36,503	1.29%	(471)
31 to 60 days overdue	315	4.24%	(13)	8,777	4.05%	(355)
61 to 90 days overdue	0	10.36%	0	4,124	9.79%	(404)
> 90 days overdue	0	19.69%	0	11	18.46%	(2)
Known impairment (in process)	0	100.00%	0	782	100.00%	(782)
<b>Total</b>	<b>264,003</b>		<b>(1,517)</b>	<b>444,992</b>		<b>(3,831)</b>

**Disclosure - Movement in the allowance for impairment loss**

	2022	2021
	\$	\$
Loss allowance at start of year	(3,831)	(5,549)
(Increase) decrease in allowance recognised in the operating result	1,110	(3,354)
Amounts written-off during the year	1,204	5,071
<b>Loss allowance as at end of year</b>	<b>(1,517)</b>	<b>(3,831)</b>



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The previous financial year gross receivables total was impacted by the state-wide Qld Health restrictions in 2019-2020 which delayed audits into the 2020-2021 financial year. The agency's 2021-2022 audit regime has returned to its normal schedule and this is reflected in the gross receivables amount. Debt management has been closely monitored with the ongoing COVID-19 pandemic.

### C3 OTHER ASSETS

	2022 \$	2021 \$
Prepayments - current	195,876	134,664
Prepayments - non current	48,056	67,367
<b>Total</b>	<b><u>243,932</u></b>	<b><u>202,031</u></b>

#### Accounting Policy - Prepayments

Other assets (Prepayments) are amounts over \$1,000, paid in advance of service provision. Amounts are recorded at invoice value (ex GST) and expensed over the period covered for the service provided.

### C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

#### C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	2022 \$	2021 \$
Plant and equipment - at cost	646,728	584,041
Less: Accumulated depreciation	(312,676)	(255,264)
<b>Carrying amount at end of year</b>	<b><u>334,052</u></b>	<b><u>328,777</u></b>
<i>Represented by movements in carrying amount</i>		
Carrying amount at start of year	328,777	97,769
Additions	88,563	292,637
Depreciation	(83,288)	(61,630)
<b>Carrying amount at end of year</b>	<b><u>334,052</u></b>	<b><u>328,777</u></b>

#### C4-2 RECOGNITION AND ACQUISITION

##### Accounting Policy - Recognition

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds are recognised for financial reporting purposes in the year of acquisition:

Plant and Equipment      \$5,000

Items with a lesser value are expensed in the year of acquisition.

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

Safe Food Production Queensland  
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**Accounting Policy - Cost of Acquisition**

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical 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.

**C4-3 MEASUREMENT USING HISTORICAL COST**

**Accounting Policy - Measurement Using Historical Cost**

Plant and equipment is measured at historical cost in accordance with the Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value.

**C4-5 DEPRECIATION EXPENSE**

**Accounting Policy - Depreciation Expense**

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the agency.

*Key Judgement*: Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the agency.

For depreciable assets, residual value is determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life.

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 to the agency.

**Depreciation Rates**

For each class of depreciable asset the following depreciation and amortisation rates are used:

Class	Rate %
<i>Plant and Equipment</i>	
Computer Hardware	33.3
Motor Vehicles	20.0
Other Plant and Equipment	20.0
Leasehold Improvements	10.0 -13.0

**C4-6 IMPAIRMENT**

**Accounting Policy - Impairment**

*Indicators of impairment and determining recoverable amount*

All property, plant and equipment 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 AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the Agency determines the asset's recoverable amount under AASB 136 *Impairment of Assets*.



## Safe Food Production Queensland Notes to the Financial Statements For the year ended 30 June 2022

Recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use subject to the following:

- As a not-for-profit entity, certain property, plant and equipment of the agency 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, where such assets are measured at fair value under AASB 13, 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.
- For other non-specialised property, plant and equipment measured at fair value, where indicators of impairment exist, the only difference between the asset's fair value and its fair value less costs of disposal is the incremental costs attributable to the disposal of the asset. Consequently, the fair value of the asset determined under AASB 13 will materially approximate its recoverable amount where the disposal costs attributable to the asset are negligible. After the revaluation requirements of AASB 13 are first applied to these assets, applicable disposal costs are assessed and, in the circumstances where such costs are not negligible, further adjustments to the recoverable amount are made in accordance with AASB 136.

For all other remaining assets measured at cost, and assets within the economic entity held for the generation of cash flows, recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use.

Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the agency no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

### Recognising impairment losses

For assets measured at fair value, the impairment loss is treated as a revaluation decrease and offset against the revaluation surplus of the relevant class to the extent available. Where no revaluation surplus is available in respect of the class asset, the loss is expensed in the statement of comprehensive income as a revaluation decrement.

For assets measured at cost, an impairment loss is recognised immediately in the statement of comprehensive income.

### Reversal of impairment losses

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.

For assets measured at fair value, to the extent the original decrease was expensed through the statement of comprehensive income, the reversal is recognised in income, otherwise the reversal is treated as a revaluation increase for the class of asset through revaluation surplus.

For assets measured at cost, impairment losses are reversed through income.

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## C5 LEASES

### C5-1 LEASES AS LESSEE

Right-of-use assets	2022		2021	
	Property	Motor Vehicles	Property	Motor Vehicles
	\$	\$	\$	\$
Carrying amount at start of year	2,122,959	94,080	2,527,332	164,520
Additions	0	149,536	0	53,936
Depreciation	(404,373)	(99,314)	(404,373)	(124,375)
<b>Carrying amount at end of year</b>	<b>1,718,586</b>	<b>144,302</b>	<b>2,122,959</b>	<b>94,081</b>

Lease liabilities	2022		2021	
	Property	Motor Vehicles	Property	Motor Vehicles
	\$	\$	\$	\$
Current	462,365	64,258	431,652	88,213
Non-current	1,734,499	82,127	2,196,864	10,139
<b>Carrying amount at end of year</b>	<b>2,196,864</b>	<b>146,385</b>	<b>2,628,516</b>	<b>98,352</b>

#### Accounting Policy - 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 are subject to impairment testing on an annual basis.

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

The agency 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.

The agency has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expense 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.

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

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

Where measuring the lease liability, the agency uses its incremental borrowing rate as the discount rate where the interest rate implicit in the leases cannot be readily determined, which is the case for all the agency's leases. To determine the incremental borrowing rate, the agency 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) Details of leasing arrangements as lessee

Property	The agency leases office space under a commercial lease with an initial expiry date of 30 September 2026. Lease payments are subject to a fixed increase of 3.5% each year.
Motor Vehicles	The agency leases motor vehicles for terms ranging from 24 to 54 months under commercial lease arrangements. Vehicle leases cover all insurance and registration renewals for the term of the agreement.
Plant and Equipment	The agency routinely enters into leases for plant and equipment including office equipment and IT equipment.  These leases are categorised as procurement of services rather than as leases as the suppliers have substantive substitution rights over the assets. The Photocopier Lease has a variable component that depends on the volume of usage. The usage-based payments are recognised as lease expenses in Note B2-2 when incurred. They are not expected to vary materially from year to year.

(ii) Amounts recognised in profit or loss

	<b>2022</b>	<b>2021</b>
	\$	\$
Interest expense on lease liabilities	72,219	84,858
Breakdown of 'Lease-related expenses' included in Note B2-2		
- Expenses relating to equipment services (lease expenses)	54,159	54,906
- Expenses relating to short-term leases (vehicle)	4,250	0
<b>Total cash outflow for leases</b>	<b>130,628</b>	<b>139,764</b>



Safe Food Production Queensland  
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## C6 PAYABLES

	2022 \$	2021 \$
GST receivable	(38,808)	(56,386)
GST payable	52,598	79,813
Net GST receivable (payable)	<u>13,790</u>	<u>23,427</u>
Trade creditors	299,876	290,267
Other creditors	7,618	4,320
	<u>307,494</u>	<u>294,587</u>
<b>Total</b>	<b><u>321,284</u></b>	<b><u>318,014</u></b>

### Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase / contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 14 or 30 day terms.

## C7 ACCRUED EMPLOYEE BENEFITS

	2022 \$	2021 \$
Current accrued employee benefits	299,218	267,191
<b>Total</b>	<b><u>299,218</u></b>	<b><u>267,191</u></b>

### Accounting Policy - Accrued Employee Benefits

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

## C8 PROVISIONS

	2022 \$	2021 \$
<b>Restoration costs</b>		
Current	406,957	324,857
<b>Total</b>	<b><u>406,957</u></b>	<b><u>324,857</u></b>

<b>Movement</b>	<b>2022 \$</b>	<b>2021 \$</b>
Balance as at 1 July	324,857	40,442
Additional provision made	3,641	1,506
Additional Make Good Asset	78,459	282,909
<b>Carrying amount at end of year</b>	<b><u>406,957</u></b>	<b><u>324,857</u></b>



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**Accounting Policy - Provisions**

Provisions are recorded when the agency has present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate. The amount recognised is the make good provision for the agency's leased premises.

*Key Estimates and Judgements:* In April 2021, the agency discovered that restoration costs associated with the office lease incorporated significantly more 'make good' than initially known. A 'back to base' restoration of the office space was required under the terms of the lease. An independent assessment was undertaken resulting in an adjustment to the restoration costs previously noted.

A further re-evaluation of the Make Good Provision was undertaken in April 2022, where the provision has been increased in line with current CPI rates, to allow for the increase in labour and material costs within the construction industry. This will be reviewed annually to insure our Make Good Provision reflects current economic and industry trends.

The provision has been discounted using a rate that reflects current market assessment and risks specific to the liability.

**C9 OTHER LIABILITIES**

	<b>2022</b>	<b>2021</b>
<b>Unearned revenue</b>	<b>\$</b>	<b>\$</b>
Current	0	250,000
<b>Total</b>	<b>0</b>	<b>250,000</b>

**Accounting Policy - Other Liabilities**

Unearned revenue recognised in 2021 related to an initial instalment received for services where the milestone deliverables have not yet been completed. This amount was recognised as revenue in July 2021.

Safe Food Production Queensland  
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**SECTION 4**

NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

**D1 FINANCIAL RISK DISCLOSURES**

**D1-1 FINANCIAL INSTRUMENT CATEGORIES**

Financial assets and financial liabilities are recognised in the statement of financial position when the agency becomes party to the contractual provisions of the financial instrument. The agency has the following categories of financial assets and financial liabilities:

Category	Notes	2022	2021
<b>Financial Assets at amortised cost</b>		<b>\$</b>	<b>\$</b>
Cash and cash equivalents	C1	9,709,078	9,056,419
Receivables	C2	285,612	482,512
<b>Total</b>		<b><u>9,994,690</u></b>	<b><u>9,538,931</u></b>
<b>Financial Liabilities at amortised cost</b>		<b>\$</b>	<b>\$</b>
Payables	C6	321,284	318,014
Lease liabilities	C5-1	2,343,249	2,726,867
<b>Total</b>		<b><u>2,664,533</u></b>	<b><u>3,044,882</u></b>

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

**D1-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS**

**(a) Risk exposure**

Financial risk management is implemented pursuant to Government and Safe Food policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of Safe Food.

Safe Food's activities expose it to a variety of financial risks as set out in the following table:

Risk Exposure	Definition	Exposure
Credit risk	The risk that the agency may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The agency is exposed to credit risk through its trading in the normal course of business, particularly in respect of its receivables (Note C2).
Liquidity risk	The risk that the agency may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	Safe Food is exposed to liquidity risk through its trading in the normal course of business, particularly in respect of its payables (Note C6).



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Market risk	<p>The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.</p> <p>Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.</p>	<p>The agency does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.</p> <p>The agency is exposed to interest rate risk through its leases (Note C5), and cash deposited in interest bearing accounts (Note C1).</p>
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**(b) Risk measurement and management strategies**

Safe Food measures risk exposure using a variety of methods as follows -

Risk Exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis	The agency manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring all funds owed are paid on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Cash flow management	Liquidity risk is managed on an ongoing basis by ensuring funds are readily available for day to day operations. This is achieved by investing available cash funds in at call deposit accounts and ensuring Safe Food holds minimum levels of cash to ensure sufficient funds are available to meet employee and supplier obligations as they fall due.
Market risk	Interest rate sensitivity analysis	The agency does not undertake any hedging in relation to interest risk and manages its risk as per the agency's liquidity risk management strategy articulated in the agency's Financial Management Practice Manual.

**D1-3 CREDIT RISK DISCLOSURES**

**Credit risk management practices**

The agency considers financial assets, being trade receivables (Note C2), that are over 30 days past due to have increased credit risk, and measures the loss allowance of such assets at lifetime expected credit losses.

The agency typically considers a trade receivable to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the agency is unlikely to receive the outstanding amounts in full. No collateral is held as security and no credit enhancements relate to financial assets held by Safe Food.

The department's write off policy is disclosed in Note C2-1.

**Credit risk exposure**

Credit risk exposure relating to receivables is disclosed in Note C2-1.

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#### D1-4 LIQUIDITY RISK

The following table sets out the liquidity risk of financial liabilities held by the agency. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

Financial liabilities	2022 - Contractual maturity			2021 - Contractual maturity		
	< 1 year	1 - 5 years	> 5 years	< 1 year	1 - 5 years	> 5 years
	\$	\$	\$	\$	\$	\$
Payables	321,284	0	0	318,014	0	0
Lease liabilities	587,405	1,907,329	0	590,254	2,203,066	148,113
<b>Total</b>	<b>908,689</b>	<b>1,907,329</b>	<b>0</b>	<b>908,269</b>	<b>2,203,066</b>	<b>148,113</b>

#### D2 CONTINGENCIES

A bank guarantee (security deposit) was provided in 2016 for Head Lease arrangement from the Commonwealth Bank. The amount guaranteed is \$231,000 (equivalent to 6 months rent). There are no known contingent assets or liabilities for 2021-2022 (2020-2021: Nil).

#### D3 COMMITMENTS

##### Lease commitments

At 30 June 2022, Safe Food had the following operating lease commitments attributed to short term and low value leases. These amounts are inclusive of GST and are due for payment as follows:

	2022	2021
	\$	\$
Not later than 1 year	4,660	4,476
Later than 1 year but not later than 5 years	6,213	11,056
<b>Total</b>	<b>10,873</b>	<b>15,532</b>

#### D4 EVENTS AFTER THE BALANCE DATE

There have been no known material post balance date events.

#### D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards with future commence dates are either not applicable to Safe Food Production's activities, or have no material impact on the Agency.



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**SECTION 5**  
OTHER INFORMATION

**E1 KEY MANAGEMENT PERSONNEL DISCLOSURES**

**Details of Key Management Personnel**

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of Safe Food during 2020-2021 and 2021-2022.

Position	Position Responsibility
Safe Food's Board of Directors (Chair + 4 Directors)	<p>Safe Food is directly accountable to an expertise-based Board, who provide strategic direction to the agency.</p> <p>The Board reports to the Minister for Agricultural Industry Development and Fisheries, and ensures the effectiveness of planning processes and governance practices and the integrity of reporting systems. It is also responsible for ensuring the organisation operates according to sound financial management principles and practices.</p> <p>The Board maintains an overview of the administration and policies of the organisation, but has no direct management responsibility, nor does it play a regulatory role.</p>
Chief Executive Officer	Responsible for managing the affairs of the agency and advising the Board of the performance of the agency.
Director, Verification & Compliance	Provide leadership in organising and executing verification and compliance by investigative and monitoring activities across the regulatory functions administered by Safe Food.
Director, Policy & Engagement	Provide leadership in the implementation of the corporate and strategic plans in respect of policy development, the communications strategy, stakeholder engagement and analysis of issues and trends with an impact on regulatory functions of Safe Food.

**Remuneration Policies**

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

Remuneration expenses for key management personnel comprise the following components:

Short term employee expenses which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee was a key management person;
- Non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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

Post-employment expenses include amounts expensed in respect of employer superannuation obligation.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

Key executive management do not receive performance payments.

### Remuneration Expenses

The following disclosures focus on the expenses incurred by the agency attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

1 July 2021 - 30 June 2022	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
Position	\$	\$	\$	\$	\$	\$
Board Director, Chair	2,600	0	0	260	0	2,860
Board Director, external	4,200	704	0	395	0	5,299
Board Director, external	4,250	0	0	400	0	4,650
Board Director, DAF Representative						0
Board Director, Qld Health Representative						0
Chief Executive Officer	255,600	0	6,353	31,273	0	293,226
Director, Verification & Compliance	154,527	8,341	3,808	18,550	0	185,226
Director, Policy & Engagement	152,784	10,773	3,760	18,416	0	185,733

1 July 2020 - 30 June 2021	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
Position	\$	\$	\$	\$	\$	\$
Board Director, Chair	3,925	39	0	373	0	4,337
Board Director, external	4,775	994	0	375	0	6,144
Board Director, external	2,500	42	0	214	0	2,756
Board Director, DAF Representative						0
Board Director, Qld Health Representative						0
Chief Executive Officer	248,485	0	5,839	31,538	0	285,862
Director, Verification & Compliance	142,894	6,580	3,355	17,883	0	170,712
Director, Policy & Engagement	138,622	9,490	3,254	17,883	0	169,249



Safe Food Production Queensland  
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## **E2 RELATED PARTY TRANSACTIONS**

### **Transactions with other Queensland-controlled entities**

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue (Note B1-2) in the year in which Safe Food obtains control over them (control is generally obtained at the time of receipt).

Corporate Administration Agency provided payroll services to Safe Food totalling \$50,301 for 2021-2022 (2020-2021: \$48,683). Payroll tax totaling \$156,843 was paid to the Office of State Revenue (2020-2021: \$156,919). These amounts are expensed in Supplies and Services and Employee Expenses (Note B2).

## **E3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY**

### **Accounting Standards Applied for the First Time**

Safe Food did not change any of its accounting policies during 2021-2022. Australian Accounting Standard changes applicable for the first time have had minimal effect on the agency's financial statements.

### **Accounting Standards Adopted Early**

No Australian Accounting Standards have been adopted early for 2021-2022.

## **E4 TAXATION**

Safe Food is a State body as defined under the Income Tax Assessment Act 1936 and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by Safe Food. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C6).

## **E5 CLIMATE RISK DISCLOSURE**

The agency addresses the financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

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

### *Whole-of Government Climate Reporting*

The State of Queensland, as the ultimate parent of the agency, has published a wide range of information and resources on climate change (accessible via <https://www.qld.gov.au/environment/climate/climate-change>) including the following whole-of-Government publications in relation to climate risk, strategy and action:

#### *Climate Adaptation Strategy*

Accessible via <https://www.qld.gov.au/environment/climate/climate-change/adapting/strategy>

#### *Climate Transition Strategy*

Accessible via <https://www.qld.gov.au/environment/climate/climate-change/transition>



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*Climate Action Plan 2030*

Accessible via <https://www.des.qld.gov.au/climateaction>

*Queensland Sustainability Report*

Accessible via <https://www.treasury.qld.gov.au/programs-and-policies/esg/>

## **E6 SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 PANDEMIC**

While the COVID-19 pandemic continues to impact our client base and our staff, Safe Food deals primarily with essential food supply businesses. We continue to work with those businesses to manage food safety risks during the pandemic. Areas primarily affected continue to be staff welfare, resulting work loads and staffing continuity, as well as supply chain disruptions. Our staff continue to ensure that we work with our stakeholders to ensure food safety standards are maintained. Our bad debt levels remain minimally impacted. Refer to Note C2-1.



## INDEPENDENT AUDITOR'S REPORT

To the Board of Safe Food Production Queensland

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Safe Food Production Queensland.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2022, 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 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

#### Basis for opinion

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

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

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

#### Responsibilities of the entity for the financial report

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

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



### **Auditor's responsibilities for the audit of the financial report**

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

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

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

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.



## **Report on other legal and regulatory requirements**

### **Statement**

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

- 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.

Carolyn Dougherty  
as delegate of the Auditor-General

31 August 2022

Queensland Audit Office  
Brisbane

# Compliance checklist

	Summary of requirement	Basis for requirement	Annual report reference
<b>Letter of compliance</b>	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 2
<b>Accessibility</b>	Table of contents	ARRs – section 9.1	Page 4
	Glossary		Page 76
	Public availability	ARRs – section 9.2	Page 78
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 3
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 3
	Information licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 78
<b>General information</b>	Introductory information	ARRs – section 10	Page 5
<b>Non-financial performance</b>	Government's objectives for the community and other whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 5, 10
	Agency objectives and performance indicators	ARRs – section 11.2	Page 5, 10
	Agency service areas and service standards	ARRs – section 11.3	Page 5, 10
<b>Financial performance</b>	Summary of financial performance	ARRs – section 12.1	Page 41



Summary of requirement		Basis for requirement	Annual report reference
<b>Governance – management and structure</b>	Organisational structure	ARRs – section 13.1	Page 20
	Executive management	ARRs – section 13.2	Page 18
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 24
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 24
	Queensland public service values	ARRs – section 13.6	Page 11
<b>Governance – risk management and accountability</b>	Risk management	ARRs – section 14.1	Page 22
	Audit committee	ARRs – section 14.2	Page 22
	Internal audit	ARRs – section 14.3	Page 22
	External scrutiny	ARRs – section 14.4	Page 70
	Information systems and record keeping	ARRs – section 14.5	Page 25
	Information Security attestation	ARRs – section 14.6	Page 26
<b>Governance – human resources</b>	Strategic workforce planning and performance	ARRs – section 15.1	Page 18
	Early retirement, redundancy and retrenchment	Directive No. 04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 38
<b>Open Data</b>	Statement advising publication of information	ARRs – section 16	Page 25
	Consultancies	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Overseas travel	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Queensland Language Services Policy	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>

Summary of requirement		Basis for requirement	Annual report reference
Financial statements	Certification of financial statements	FAA – section 62 FPMS – section 38, 39, 46 ARRs – section 17.1	Page 72
	Independent Auditors Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 70

- FAA *Financial Accountability Act 2009*
- FPMS *Financial and Performance Management Standard 2019*
- ARRs *Annual Report Requirements for Queensland Government Agencies*



# Glossary

## **Accreditation**

The legal instrument that authorises the production and/or processing of primary produce under the *Food Production (Safety) Act 2000*.

## **Application**

An application for accreditation includes the prescribed fee, a description of the activities carried out or proposed to be carried out by the applicant in connection with the production of primary produce, and a copy of their food safety program or management statement.

## **Assessment**

A conversation and observation-based verification tool designed to assess the level of food safety awareness, provision and commitment that exists within a business, as an indicator of sustained compliance.

## **Audit**

A systematic, independent, official examination of evidence that is evaluated objectively to 'call to account' the holder of accreditation for their food safety obligations.

## **Baseline**

An initial set of measurements and observations that identify the most appropriate food safety interventions of a system.

## **Compliance**

When a person or food business is operating within the regulatory requirements that apply to the activity in which they are engaged and in keeping with the baseline for that activity.

## **Food Production (Safety) Act 2000**

The *Food Production (Safety) Act 2000* is the legislation under which Safe Food operates. The Act aims to ensure that the production of primary produce is carried out in a way that:

- Makes primary produce fit for human or animal consumption and maintains food quality
- Provides for food safety measures for the production of primary produce consistent with other State laws relating to food safety.

## **Food safety program**

A general term referring to any documented risk-based food safety management system, including legislated food safety programs.

## **Inspection**

A formal or official viewing or examination of activities conducted by a business as part of their accreditation with Safe Food.

## **Management statement**

A document prepared by an individual or business outlining their business activities and how they control the food safety risks in their business.



**Monitoring**

Includes, but is not limited to, a method used to check, observe, or record the operation of a food business.

**Processor**

A processor is a person who undertakes processing activities as defined under *Food Production (Safety) Act 2000*.

**Producer**

A producer is a person who undertakes primary production activities under the *Food Production (Safety) Act 2000*.

**Risk**

In relation to food safety, a measure of the probability that a particular activity will result in unsafe or unsuitable food.

**Supply chain**

A series of steps or processes from the point of harvest or production through to the consumer. The supply chain can vary in length according to activities, time and travel distance.

**Verification**

The application of methods, procedures, tests and other tools for evaluation, in addition to monitoring, to determine compliance of a food safety program with the Food Standards Code or appropriate regulation.

**Acronyms**

<b>AICD</b>	Australian Institute of Company Directors
<b>ARR</b>	Annual Report Requirements
<b>AUSMAT</b>	Australian Medical Assistance Team
<b>CAR</b>	Corrective Action Request
<b>CAS</b>	Compliance Assessment System
<b>CEO</b>	Chief Executive Officer
<b>CHO</b>	Chief Health Officer
<b>CIMS</b>	Central Information Management System
<b>CSIRO</b>	Commonwealth Scientific and Industrial Research Organisation
<b>DAF</b>	Department of Agriculture and Fisheries
<b>DAWE</b>	Australian Department of Agriculture, Water and the Environment
<b>DES</b>	Department of Environment and Science
<b>EAP</b>	Employee Assistance Provider
<b>FAA</b>	<i>Financial Accountability Act 2009</i>
<b>FMD</b>	Foot-and-Mouth Disease
<b>FPMS</b>	<i>Financial and Performance Management Standard 2019</i>
<b>FPS Act</b>	<i>Food Production (Safety) Act 2000</i>
<b>FRSC</b>	Food Regulation Standing Committee
<b>FSANZ</b>	Food Standards Australia New Zealand
<b>FTE</b>	Full-Time Equivalent

<b>HPMAT</b>	Health Plan Maturity Assessment Tool
<b>INSEAD</b>	Institut Européen d'Administration des Affaires
<b>IP</b>	Information Privacy
<b>ISFR</b>	Implementation Subcommittee for Food Regulation
<b>ISMS</b>	Information Security Management System
<b>IT</b>	Information Technology
<b>JEV</b>	Japanese Encephalitis Virus
<b>LSD</b>	Lumpy Skin Disease
<b>PIN</b>	Penalty Infringement Notice
<b>PRISM</b>	Public Risk Management Institute
<b>PSA</b>	Preferred Supplier Arrangement
<b>QGCIIO</b>	Queensland Government Chief Information Office
<b>QUT</b>	Queensland University of Technology
<b>RDS</b>	Retention and Disposal Schedule
<b>RTI</b>	Right to Information
<b>SE</b>	<i>Salmonella</i> Enteritidis
<b>SEPP</b>	<i>Salmonella</i> Enteritidis Prevention Plan
<b>SOP</b>	Standard Operating Procedures
<b>UQ</b>	University of Queensland



# Contact us

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Annual Report 2021–2022

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