

# ANNUAL REPORT 2023–2024

Darling Downs Hospital and Health Service



# Accessibility

## Open data

Information about consultancies, overseas travel, and the Queensland Language Services policy is available at the Queensland Government Open Data website (<https://www.data.qld.gov.au>).

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Aboriginal people and Torres Strait Islanders are advised that this publication may contain words, names, images and descriptions of people who have passed away.

# Acknowledgement

## **Acknowledgement of Traditional Owners**

Darling Downs Hospital and Health Service respectfully acknowledges the Traditional Custodians of the region we serve and pays respect to Elders past, present and emerging. Our commitment to improving health outcomes for Aboriginal people and Torres Strait Islander people is one we will continue to work diligently towards, creating health equity in line with Commonwealth and Queensland Government policies and initiatives.

## **Recognition of Australian South Sea Islanders**

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

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# Letter of Compliance

29 August 2024

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

Dear Minister

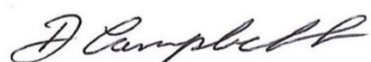
I am pleased to submit for presentation to the Parliament the Annual Report 2023-2024 and financial statements for Darling Downs Hospital and Health Service.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided at page 103 of this Annual Report.

Your sincerely



Dr Dennis Campbell  
Chair  
Darling Downs Hospital and Health Board

# Statement on Queensland Government objectives for the community

*Darling Downs Hospital and Health Service Strategic Plan 2023-2027* is reviewed annually to ensure alignment with the Queensland Government's objectives for the community: Good jobs, Better services, Great lifestyle, and the government's vision for Queensland *to build future prosperity and growth across the state*.

Alignment with the Statement of the Queensland Government's objectives for the community

Darling Downs Hospital and Health Service priorities

Good jobs – Supporting jobs

**We attract the right people and support our workforce to deliver world-class care**

By promoting the benefits of our region and our organisation, and investing in initiatives to support our people, we are attracting and growing our own local workforce.

Our *People First Strategy 2023-2027* supports how we will prioritise our employee experience and wellbeing through the four domains of plan, acquire, enable and retain.

We are building systems to support our people to work flexibly.

Good jobs – Investing in skills

**We attract the right people and support our workforce to deliver world-class care**

We are increasing opportunities for our people to engage in research, education, training and mentoring. Investing in the skills of our people means we can transform our services to deliver accessible and sustainable care.

We have designed and implemented an accredited First Nations Immunisation Course for Aboriginal and Torres Strait Islander health workers.

Better services – Backing our frontline services

**The way we deliver care is transformed to improve efficiency and accessibility for our community**

We ensure our services meet the needs of our local communities and align with

Alignment with the Statement of the Queensland Government's objectives for the community

Darling Downs Hospital and Health Service priorities

government priorities. Through the Queensland Government's *Putting Patients First 2024-25* plan, we have increased access to mental health and allied health services in our emergency departments across the region.

Better services – Keeping Queenslanders safe

**Ensure our consumers, their information and our people are safe**

The health, safety and wellbeing of our staff is a core factor in our ability to meet service commitments. We have embedded a safety management system to make sure our people are safe at work.

We have delivered the *Health Equity Implementation Plan 2022-2025* in collaboration with our First Nations communities and partners.

**Our resources, systems and processes are designed to support and improve the delivery of care**

We are simplifying, standardising, digitising and automating our processes, to improve both the efficiency and effectiveness of our services across the region.

Great lifestyle – Growing our regions

**We attract the right people and support our workforce to deliver world-class care**

As one of the largest industry sectors in the region, we play an integral role in supporting our regional and rural communities by attracting and retaining our workforce and delivering new infrastructure and investment to the economy.

We have completed the Baillie Henderson campus day theatres project and commissioned services at the Bunya Centre Day Surgery.

# Message from the Board Chair and Chief Executive

Darling Downs Health finds itself at the precipice of significant change that will transform healthcare across the region over the coming decade.

Driven by the significant pipeline of infrastructure projects, including the new Toowoomba, Tara and Chinchilla Hospitals, the new Millmerran Multipurpose Health Service, and the refurbishment of Jandowae Multipurpose Health Service, Darling Downs Health is also actively pursuing a digital transformation agenda that will connect our facilities and services to consumers like never before.

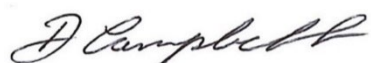
While we plan and navigate these changes with anticipation and diligence, our focus remains on delivering world-class healthcare to our communities each and every day.

Each year, we continue to see a sustained increase in demand for our services. With a clear understanding of our integral role in the community, staff across Darling Downs Health continue to explore and implement new and contemporary models of care that allow us to meet the growing demand for free and accessible healthcare.

Our health service thrives not just because of our facilities, but because of the commitment and compassion of our staff, who are essential in the work they do. In 2023-2024, we've seen remarkable advancements as our team explored new ways to provide care closer to home. Notable achievements include the state's first drone program for medical deliveries, a phase two clinical trial for cancer treatment, a new Health Clinic in Cherbourg, an upgraded pathology lab in Warwick, a new L-Dex machine in Kingaroy, and the arrival of a Da Vinci Robot at Toowoomba Hospital.

This year, we farewelled the inaugural Health Service Board Chair, Mr Mike Horan AM, who commenced in the role in 2012. Dr Dennis Campbell was appointed to the role by the Minister for Health, Mental Health and Ambulance Services and Minister for Women, the Honourable Shannon Fentiman MP in April 2024. We also farewelled Cheryl Dalton from the Darling Downs Hospital and Health Board and welcomed Merrilyn Strohfeldt as a board member.

Finally, we would like to acknowledge the continued efforts of our staff, who consistently demonstrate their willingness to serve the communities they live and work in with passion and commitment. Together, we continue to deliver our vision of Caring for our Communities – Healthier Together.



Dr Dennis Campbell  
**Board Chair**



Annette Scott PSM  
**Health Service Chief Executive**



# About us

Darling Downs Hospital and Health Service (Darling Downs Health) was established as an independent statutory authority on 1 July 2012, under the *Hospital and Health Boards Act 2011*. Darling Downs Health is governed by the Darling Downs Hospital and Health Board (the Board), which is accountable to the local community and the Minister for Health, Mental Health and Ambulance Services and Minister for Women.

Darling Downs Health is one of 16 hospital and health services who, together with the Department of Health, assist the health system to deliver safe, responsive, quality health services for our region's communities. The Department of Health is responsible for the overall management of the Queensland public health system, including planning and performance monitoring of all hospital and health services. A formal service agreement is in place between the Department of Health and Darling Downs Health, which identifies the services provided, funding arrangements for those services, and targets and performance indicators to ensure expected health deliverables and outcomes are achieved. To support the services we provide, Darling Downs Health also has agreements in place with a range of private health providers for highly specialised services and, at times, patients may require transportation to Brisbane for specialist services provided at tertiary facilities.

Darling Downs Health is responsible for the delivery of public hospital and health services to a population of approximately 292,220 people. The geographical catchment of Darling Downs Health spans 88,510 square kilometres. Our Aboriginal and Torres Strait Islander population comprises 6 per cent, compared with 4.7 per cent being the Queensland average. The region is also a recognised Refugee Welcome Zone, with high rates of refugee settlement and associated health care needs.

## Strategic direction

The *Darling Downs Health Strategic Plan 2023–2027* was developed in consultation with the Board, our Executive team, employees and community. It sets the future direction and priorities for the health service to meet the healthcare challenges and opportunities of our region.

## Vision, purpose and values

**Our vision** – Caring for our communities – healthier together

**Our purpose** – Accessible and sustainable care no matter where you live in our region.

## Our values

- **Compassion** – We engage with others and demonstrate empathy, care, kindness, support and understanding.
- **Integrity** – We are open, honest, approachable, equitable and consistent in everything we do.
- **Dignity** – We treat others with respect, display reasonableness and take pride in what we do.
- **Innovation** – We embrace change and strive to know more, learn more and do better.
- **Courage** – We respectfully question for clarity and have the strength and confidence to Speak Up.

The *Darling Downs Health Strategic Plan 2023-2027* strategic objectives:

1. Our services are aligned with our priorities to ensure better health outcomes for all in our region.
2. The way we deliver care is transformed to improve efficiency and accessibility for our community.
3. Our resources, systems and processes are designed to support and improve the delivery of care.
4. We attract the right people and support our workforce to deliver world-class care.
5. Ensure our consumers, their information and our people are safe.

## Public service values

The Darling Downs Health strategic plan and our values align with the public service values of Customer first, Ideas into action, Unleash potential, Be courageous and Empower people. The annual review of the strategic plan provides an opportunity to reaffirm our commitment to the region we serve. The *Darling Downs Health Strategic Plan 2023-2027* has five strategic objectives that contribute to achieving the vision and guide the annual priorities. Each of the strategic objectives is further defined through several, key strategies for actioning through operational plans.

## Priorities

**Our services are aligned with our priorities to ensure better health outcomes for all in our region.**

Darling Downs Health is committed to providing safe, quality healthcare in a sustainable and equitable way.

Darling Downs Health has seen reduced waiting times and better access to elective surgery, specialist outpatient appointments and gastrointestinal endoscopy following significant investment in planned care during 2023-2024. This included a 10 per cent increase in elective surgery referrals, 19 per cent increase in specialist outpatient referrals and a 6 per cent increase in gastrointestinal endoscopy referrals.

As part of the Connected Community Pathways initiative, and in line with our Local Area Needs Assessment, an Allied Health Child Development Service was implemented in 2023-2024. This new, multidisciplinary team delivers services to vulnerable children closer to their homes, in various locations across the Darling Downs region. The service accepted 217 referrals and established clinics in Toowoomba, Chinchilla, Dalby, Tara, Warwick and Goondiwindi.

Funding under the *Better Care Together: A plan for Queensland's state-funded mental health, alcohol and other drug services to 2027* has enhanced service capacity across the region, including an uplift in child and youth mental health services, increased support for Headspace, increased infant mental health services, and supported a child youth mental health service acute response team. Services also increased in perinatal mental health and the adult acute care team, including increased staff for after-hours care at Toowoomba Hospital and rural emergency departments. This has occurred alongside growth in consultation liaison psychiatry services at Toowoomba Hospital.

Investment in multicultural mental health positions has increased our capacity to care for our culturally and linguistically diverse communities in the Darling Downs region, acknowledging Toowoomba's importance as a regional refugee settlement area.

Expansion in alcohol and other drug services capability, with additional addiction psychiatry and alcohol and other drug clinicians, is also improving our rural outreach capability.

**The way we deliver care is transformed, to improve efficiency and accessibility for our community.**

Darling Downs Health continues to expand care opportunities no matter where our patients live in our region.

A snapshot of initiatives undertaken by the health service to transform care and improve efficiency and access are below:

- The development of an expanded pathology laboratory at Warwick Hospital supported testing of approximately 2000 samples each week. This investment assisted managing increasing workloads, improved turnaround times for test results and allowed for an expanded range of tests to be performed locally.
- A new, specialised Da Vinci robot was installed at Toowoomba Hospital to provide minimally invasive surgeries.

- A physician assistant role was trialled to support the Toowoomba Hospital Emergency Department.
- An ambassador role was implemented as part of the Complex Management model of care at Toowoomba Hospital. These staff members proactively engage with patients and their visitors, to improve overall patient experience and to minimise responsive behaviours such as violence and aggression. The combination of proactive engagement and supportive verbal and non-verbal strategies helps prevent and de-escalate challenging situations. Ambassadors are operational staff, and they have a distinct and important role in the overall model of care.
- The Residential Aged Care Allied Health team commenced in February 2024 and transformed the way care is delivered to residents of our six Residential Aged Care Facilities (RACFs) across the Darling Downs.
- Our division of Mental Health, Alcohol and Other Drugs has aligned services with contemporary research, including the implementation of a new model for perinatal and infant mental healthcare. The service worked in partnership with the Queensland Centre for Perinatal and Infant Mental Health to support the delivery of the Together in Mind program, providing support for new parents.
- The division of Mental Health, Alcohol and Other Drugs has also commenced implementation of a new specialist eating disorders hub service, working in conjunction with the Queensland Eating Disorder Services (QuEDS) to deliver specialist services in line with contemporary evidence.
- Teleoncology services were expanded to include Goondiwindi, following the successful delivery of teleoncology at Kingaroy. This service allows patients to receive life-saving cancer treatments close to their home, with 311 chemotherapy treatments administered for approximately 50 patients, supported by a combination of trained, local staff and specialist staff via videoconference from Toowoomba.
- The Eat Walk Engage delirium prevention program was expanded into an additional medical ward at Toowoomba Hospital, with the support of two multi-professional assistant roles. This program has shown improvements across a range of clinical outcomes for our patients.
- The virtual ward service expanded from 20 to 25 beds. This service is for patients who are no longer acutely unwell and who are better suited to an environment outside an acute hospital. These virtual wards are located in aged care facilities, providing an ideal care environment for patients who are experiencing delays transitioning to home or another long-term care setting. Whilst in a virtual ward, patients are supported by Darling Downs Health staff specialised in coordinating care services and facilitating the best possible transition of care for these patients.

**Our resources, systems and processes are designed to support and improve the delivery of care.**

In 2023-2024, facility services delivery was aligned across the rural division consistent with broader Darling Downs Health processes to reduce variability. Specifically, centralised digital tools for data capture and reporting for accommodation and environmental cleaning audits were implemented for Darling Downs Health's rural facilities. This initiative supports improved consistency in processes across rural facilities, increased audit compliance, allows for the comparison of results and trends, and increased productivity through the automation of audit processes and scheduling.

**We attract the right people and support our workforce to deliver world-class care.**

The ability to attract and retain our workforce is vital to meet the needs of our population.

Our investment and delivery of marketing and promotional campaigns, both international and domestic, showcasing the benefits of working for rural communities in Darling Downs Health, has translated to increased engagement with job advertisements and subsequent conversion to job applications.

The creation of a Rural Nursing Support Unit, to support workforce functions across Darling Downs Health's rural division, has seen an immediate, positive impact with increased recruitment efficiency and a significantly reduced need for external nursing support.

Darling Downs Health is committed to offering education and training opportunities for our workforce, to ensure we can continue to deliver world-class care. Darling Downs Health has recruited nurse practitioner candidates in orthopaedics, complex wound management, pain management, ear, nose and throat (ENT) and endoscopy. These staff are registered nurses completing advanced training in their respective specialties. This program directly strengthens our local workforce and provides enhanced access for patients across these specialised areas.

Darling Downs Health continues to create and support opportunities for our people to engage in research and clinical trials, with increased participation in a number of research projects and clinical trials during 2023-2024. Underpinning Darling Downs Health's commitment to a vibrant research culture, was the development of our *Research Strategy, Darling Downs Health, 2023-2028* and the commencement of a research coordinator role at Toowoomba Hospital.

Darling Downs Health's Leadership Capability Framework recognises the importance of leadership at all levels of the organisation and provides a shared understanding about what is required for effective, everyday leadership. The organisation continues to offer a suite of integrated leadership development programs targeting the capabilities defined in the framework, providing opportunities for leaders at all levels to develop and improve their skills. In addition, the organisation delivers a management essentials program to support leaders when they are appointed to their first management position.

Darling Downs Health has commenced a review of the employee performance and development framework, to ensure regular communication and support for employees throughout the employee journey.

## **Ensure our consumers, their information and our people are safe.**

Darling Downs Health has a focus on actively managing the health, safety and wellbeing of our employees. The nature of the health industry brings high levels of manual handling, occupational violence and associated risk for incidents, emotionally demanding work and the potential for overload and burnout. For these reasons, Darling Downs Health invested in the establishment of a patient handling unit, further occupational violence prevention strategies and an integrated security management system.

Darling Downs Health has continued work on the priority actions identified in our Mental Health Wellbeing Framework, which outlines a shared responsibility model for safeguarding the psychological wellbeing and mental health of our employees. Updates to the *Work Health and Safety Act 2011* led Darling Downs Health to undertake significant analysis on psychosocial risks which, in turn, has led to the development of action plans to support these work areas and employees.

## **Aboriginal and Torres Strait Islander Health**

Darling Downs Health is committed to placing Aboriginal and Torres Strait Islander peoples and voices at the centre of healthcare service design and delivery, as outlined in our *Health Equity Strategy 2022-2025*. Our *Health Equity Implementation Plan 2022 – 2025* then sets out three years of proposed action to monitor our progress towards achieving health equity for Aboriginal and Torres Strait Islander peoples in the Darling Downs region. Throughout 2023-2024, Darling Downs Health has continued to build on and implement initiatives, informed by our strategy and implementation plan, to promote accessible, culturally safe, integrated services for Aboriginal and Torres Strait Islander peoples.

Underpinned by our Integrated Planning Framework, Darling Downs Health has applied a co-design approach, working with Aboriginal and Torres Strait Islander communities and organisations to develop, review and update governance, planning and operational resources and initiatives. Ensuring representation of Aboriginal and Torres Strait Islander Health in the Putting Queensland Kids First Funding initiative is a priority for Darling Downs Health, highlighting the importance of culturally appropriate care for young Aboriginal and Torres Strait Islander peoples. Delivering sustainable, culturally safe and responsive healthcare services is a priority, and key work has been completed during 2023-2024 to report on gaps in outcomes for Aboriginal and Torres Strait Islander peoples across the Darling Downs region.

Darling Downs Health is committed to increasing access to health care and influencing the social, cultural and economic determinants of health. Increased collaboration and consumer engagement has occurred with our new Darling Downs Health employee cultural champions, together with multiple formal collaborations and agreements in place with our community partners, enabling co-designed models of care and service delivery. Engagement continues with Githabul, Bigambul, Burrugum, Jarrowair, Kambuwul, Western Wakka Wakka and Wakka Wakka traditional owners. Building on this, the Darling Downs Health Cultural Capability team is developing cultural profiles for communities across the Darling Downs. Investment and upgrades in infrastructure, such as the new Kingaroy Hospital yarning circle and the recent upgrade to Cherbourg Hospital Emergency Department, are facilitating these efforts.

A priority action in our *Health Equity Implementation Plan 2022-2025* is to strengthen our Aboriginal and Torres Strait Islander workforce. To ensure strategic growth and support, workforce planning has commenced for our Aboriginal and Torres Strait Islander Peoples health workforce. A sustainable workforce pipeline has been developed for 2024, including 17 school-based traineeships, 4 cadetships and an identified trainee administration position.

Guided by our *Health Equity Implementation Plan 2022-2025*, a number of positive outcomes have been seen over 2023-2024. Pre-appointment connection phone calls and care coordination have seen a 1.4 per cent reduction in failure to attend specialist outpatient appointments. By embedding brief smoking interventions and smoking cessation clinical pathways in the roles of our Aboriginal and Torres Strait Islander liaison officers, health workers and health practitioners, we have seen an overall 18.2 per cent improvement in our antenatal stopped smoking rates, with a 5.2 per cent improvement in 2023-2024.

### **Sit Talk and Yarn (STaY), Cherbourg**

People needing to access less-acute services for mental health and suicidal ideation were supported in 2023-2024 by the STaY team. The service uses trauma-informed care that considers the spiritual, cultural, and socio-economic determinants impacting on social and emotional wellbeing, to provide a holistic assessment of vulnerable community members. Culturally and clinically safe case plans are developed with the patient, focusing on individual strengths, to improve social and emotional wellbeing. The STaY team works in partnership with the Cherbourg community, Cherbourg Health Council, Cherbourg Regional Aboriginal and Islander Community Controlled Health Service (CRAICCHS), Darling Downs and West Moreton Primary Healthcare Network (DDWMPHN) and Murgon State High School Youth Hub, Gundoo Day Care, Cherbourg Suicide Prevention group and Mudjimba Women's Safe Housing. STaY focuses on a strengths-based approach to addressing social and emotional wellbeing, community engagement, and community capacity building. The STaY team established a Cherbourg Suicide Prevention Collaboration network which meets fortnightly. They have been regularly attending Gundoo Early Years Place parenting group, providing psychoeducation and early intervention to new mothers at risk of postnatal mental illness.

### **Community healing**

The Community Healing Program continues to integrate with primary care services by holding regular clinics in partnership with Aboriginal Community Controlled Health organisations (ACCHOs). The program has improved access and engagement of young people and families needing mental health support. The program focuses on reducing the need for police intervention and seclusion for young people accessing mental health services. The Community Healing team provides a case management model, with triage in the community setting rather than the traditional hospital setting, and facilitates multi-agency care coordination to meet the socio-economic, cultural and health needs of the patient and their family.

## **Aboriginal and Torres Strait Islander Health First 2000 Days model of care**

The Aboriginal and Torres Strait Islander Health First 2000 Days model of care is an Aboriginal and Torres Strait Islander health worker and Aboriginal health practitioner led model of care across the first 2000 days of life. The Aboriginal and Torres Strait Islander health workers and Aboriginal health practitioner provide continuity of care for Aboriginal and Torres Strait Islander people, working within a multidisciplinary team focused on improving health outcomes for Aboriginal and Torres Strait Islander people. The services delivered through this model focus on community-led, place-based, co-design principles, to ensure our services are delivered in a way that meets the needs of the community. Darling Downs Health continues to develop and grow the Aboriginal and Torres Strait Islander health workforce across this model of care, including shared workforce with ACCHOs. Consultation continues across Darling Downs Health to expand services to Goondiwindi, Stanthorpe and Warwick, including discussions with traditional owners and community leaders to identify community need.

## **Social and emotional wellbeing**

The Darling Downs Social and Emotional Wellbeing Program (DDSEWP) aims to improve health access through establishing a culturally safe and responsive multi-disciplinary workforce to provide a range of social and emotional wellbeing services to Aboriginal and Torres Strait Islander communities across the Darling Downs region. To address the social, cultural, and economic health determinants of Aboriginal and Torres Strait Islander people, we aim to connect and build trusting relationships for clients with health professionals, community groups and partner organisations to provide a holistic approach to person centred care based on connections to country, culture, community, family and spirit.

## **Aboriginal and Torres Strait Islander health projects**

The Aboriginal and Torres Strait Islander consumer liaison role is putting the voices of Aboriginal and Torres Strait Islander people at the centre of how we design and deliver healthcare services across Darling Downs Health. The role provides an analysis of information from compliments, complaints and clinical incidents to support a holistic view that highlights health equity priorities and recommendations for service delivery improvement.

The Aboriginal and Torres Strait Islander Health team continues the Big Buddy program in Toowoomba during school holidays, to empower Aboriginal and Torres Strait Islander youth to achieve their full potential and thrive by participating in planned activities, increasing their self-esteem, providing valuable and practical life skills and a sense of pride and purpose through Social Inclusion, Mentorship, Promoting Life skills and Education (SIMPLE).

The Aboriginal and Torres Strait Islander Health multidisciplinary care team at the Toowoomba Hospital continues their important work to improve early detection, treatment and management of chronic disease to reduce the rate of potentially preventable hospitalisations and hospital readmissions. The team continues to improve integration with primary care services by holding regular clinics at Carbal Medical Services, Goolburri Aboriginal Health Advancement, and Goondir Health Services. Initiatives such as Aboriginal health worker-led low risk foot clinic to support podiatry services in early intervention and



treatment, along with a Smokerlyzer clinic to support smoking cessation plans, continue within this team.

Aboriginal and Torres Strait Islander health education and health promotion programs have been expanded across the region, focusing on sexual and reproductive health, healthy lifestyles, a healthy start to life and improved social and emotional wellbeing.

### **Cherbourg community health services**

Newly aligned with the Aboriginal and Torres Strait Islander Health Service, the Cherbourg Community Health Clinic provides support to visiting specialist and allied health services, outreach services and community health services.

The Cherbourg Community Health Clinic aims to provide compassionate, consumer-focused, evidence-based care for patients living in Cherbourg. The goal of the service is to reduce the burden of chronic disease for the patients and community. The clinic is a primary care facility that specialises in caring for patients with chronic or complex conditions. It serves clients of all ages and fills a crucial gap between subacute emergencies and general practice services. The clinic fulfils several roles, including patient education, referral to specialist services, primary health care (including routine screening and immunisation) and women's and child health services (including sexual health and cervical screening). The clinic ensures that patients and community members receive continuous, streamlined healthcare.

## **Our community-based and hospital-based services**

### **Our services**

Services are provided from 28 facilities, comprising 15 hospitals, four multipurpose facilities, six residential aged care facilities, a community outpatient facility, an extended inpatient mental health service and a community care facility.

The comprehensive range of services provided by Darling Downs Health throughout the region is set out below.

### **Hospital based specialist inpatient and outpatient services include:**

- Allied health
- Regional cancer centre
- Cardiac medicine
- Emergency medicine
- Intensive care
- Medical imaging
- Medicine and a range of medical subspecialties
- Mental health and addiction medicine
- Obstetrics and gynaecology
- Paediatrics
- Palliative care
- Rehabilitation
- Surgery and a range of surgical subspecialties.

### **Services delivered in the community include:**

- Aboriginal and Torres Strait Islander health programs
- Community mental health programs
- BreastScreen Queensland
- Residential aged care, aged care assessment and home care services
- Community rehabilitation
- Child and maternal health services
- School-based health services
- Infectious and communicable diseases
- Oral health
- Public health
- Sexual health
- Refugee health
- Women's health.

### **Car parking concession**

Darling Downs Health is committed to ensuring access to affordable car parking at all hospital facilities for patients, carers and visitors. During the 2023-2024 period, 10,078 car parking concession passes were issued, at a total cost of \$365,480.

## **Targets and challenges**

Darling Downs Health continues to address the opportunities and challenges articulated in the Darling Downs Health strategic plan, to develop and support a sustainable health system that delivers services to the Darling Downs region and surrounds in a safe manner.

## **Opportunities**

### **We are investing in and supporting our workforce**

Darling Downs Health's current workforce is our biggest asset. Employing allied health students is one initiative that is investing in and supporting our workforce, translating to improved recruitment and retention of allied health professionals in our region. Under the direct supervision of allied health staff, allied health students have supported increased delivery and improved efficiency of allied health services for patients in our region, all while receiving on-the-job experience and work-ready skills.

In 2023-2024, the inaugural graduate entry cohort of the Darling Downs South West Medical Pathway commenced. This pathway is a unique partnership between the University of Southern Queensland, University of Queensland, Darling Downs Health and South West Hospital and Health Service, delivering end-to-end medical education and training in our regions.

Darling Downs Health is committed to growing our own local Aboriginal and Torres Strait Islander workforce. Through the statewide First Nations Cadetship program, Darling Downs Health welcomed First Nations cadets for nursing and midwifery for the first time, building their job-ready skills and capabilities.

The Rural Generalist Obstetrics Training Support program commenced in January 2024, with 12 participants. The program includes regular mentorship and site visit support from practising rural generalist consultants, short-term, high-acuity skills posts, attendance at the

Advanced Rural and Remote Obstetrics workshop, funding to support college training and exam fees, and an invitation to join the Queensland Rural Generalist Obstetrics Network community of practice towards the end of obstetrics advanced skills training.

## **Digital environment**

Darling Downs Health is working towards a digital future for our health service. With a focus on automating systems and processes to improve safety and quality, a number of initiatives were adopted across the region:

- The design and implementation of a digital audit tool for operational staff in rural facilities to input their cleaning audits in real time, using portable devices, which also allows for tracking corrective tasks and the automation of scheduling audits based on risk ratings.
- Partnering with the Department of Health's Digital Health Branch, Darling Downs Health was an early adoption site for the qhRefer statewide project.
- Our allied health workforce development team have been working alongside our Learning and Development team to create an online, tailored competency training portal, providing a platform to store and record competency training records, with the aim to create a more interactive and engaging staff experience and organise all training records in the one place to support accessibility.

## **Co-designing care with our consumers**

Tailoring care to what our consumers want is a priority for Darling Downs Health. Our Allied Health division has invested in the development of a consumer co-design methodology, which will assist allied health teams across Darling Downs to review, update and adopt models of care that are informed by what our patients want from our service.

As part of the implementation of Respectful Maternity Care in Darling Downs Health, a number of initiatives have been adopted to support patient centred maternity care. A consumer advisory group was established, education from the Maternity Consumer Network provided, and a validated experience tool for maternity will be utilised to measure feedback from women accessing our service. Additionally, a Darling Downs Health Women's and Children's Advisory Group, which includes representation from both Toowoomba and rural sites across the Darling Downs, has been established and meets regularly.

## **Challenges**

### **Infrastructure in our region**

The \$42 million Baillie Henderson Bunya Centre Day Surgery was completed during the year. The two-theatre Bunya Centre Day Surgery is a contemporary theatre complex that increases the Toowoomba Hospital theatres from eight to ten. The Bunya Centre is designed to complement and support the new Toowoomba Hospital when it opens in 2027.

A \$3.6 million Dalby Hospital fire hydrant upgrade was also completed, establishing new underground fire infrastructure and above ground water storage, providing hydrants across

the entire campus. The new fire system has replaced ageing infrastructure, bringing it in line with current Australian standards.

Whilst not yet completed, work is well advanced on the \$4.2 million Dalby kitchen replacement project, which will resolve ongoing compliance concerns and provide Dalby Hospital with a modern industrial kitchen. Also well advanced is the \$7.7 million refurbishment of the Rush building on the Baillie Henderson campus. The heritage-listed building will be brought back to life, providing contemporary office space for approximately 80 staff.

### **Increasing demand on services**

Darling Downs Health continues to face increasing demand for our services. Adoption of innovative models of care that enable our clinicians to optimise their scope of practice is one of the solutions Darling Downs Health is using to address this challenge, whilst maintaining our focus on safety and quality. Implementation of a dietitians-first gastroenterology clinic began at Toowoomba Hospital in January 2024. Within this clinic, the dietitians practising at extended scope are the first point of contact for eligible patients on the category 2 gastroenterology waitlist.

### **Housing shortages**

Workforce shortages in our region are further impacted by a shortage of housing for our people to live in. Coordinated efforts across Darling Downs Health have increased both the capacity and quality of staff accommodation, resulting in significantly more accommodation options across our rural areas in the past year.

### **Climate events**

The Darling Downs region continues to see increased severe weather events due to changes in our climate. Natural disasters and weather events could impact one or more of our facilities. Darling Downs Health continues to invest in the development and maintenance of resources to support effective responses to disaster and emergency incidents, and support disaster preparedness arrangements and continuity management.

Sustainability is a priority for Darling Downs Health. One initiative being undertaken to tackle climate change is planning for electric vehicles at all Darling Downs Health sites, with a number of electric vehicles in use at our Toowoomba Hospital and Baillie Henderson Hospital campuses.

# Governance

## Our people

### Board membership

The Darling Downs Hospital and Health Board (the Board) is appointed by the Governor in Council, on the recommendation of the Minister, in accordance with section 23 of the *Hospital and Health Boards Act 2011*. To strengthen local decision making, our Board members represent the four regions of the health service – Southern Downs, Western Downs, South Burnett and Toowoomba. The Board is responsible for the oversight of health services in the region and is accountable for its performance in delivering quality health outcomes to meet the needs of our communities.

#### **Mr Mike Horan AM**

Chair, Darling Downs Hospital and Health Board

Original appointment commencement date 18 May 2012 until 31 March 2024.

As well as being the Chair of the Board, Mr Mike Horan also holds the following positions:

- Chair, Board Executive Committee
- Board Member, Toowoomba Hospital Foundation
- Member, Queensland Hospital and Health Board Chairs' Forum.

Mr Horan was the Member for Toowoomba South in Queensland Parliament from 1991 to 2012. Mr Horan retired from the role of Board Chair on 31 March 2024.

#### **Dr Dennis Campbell**

##### **PhD, MBA, FCHSM, FAIM, GAICD**

Chair, Darling Downs Hospital and Health Board

Original appointment commencement date 29 June 2012.

Dr Dennis Campbell has been a Chief Executive Officer in both the public and private health sectors, during which he held the positions of Assistant and Acting Regional Director in the Queensland Department of Health as well as Chief Executive Officer at St Vincent's Hospital, Toowoomba for 10 years. In 2007, he was awarded an Australia Day Achievement Medallion for services to the Australian College of Health Service Executives. In 2008, he was awarded the Gold Medal for Leadership and Achievement in Health Services Management, recognising his contribution and professional achievements in shaping healthcare policy at the institutional, state, and national levels. In 2021, Dr Campbell was awarded a Queensland Museum Medal in recognition of work carried out for the benefit of the Queensland Museum Network. Dr Campbell held the position of Board Deputy Chair until his appointment as Chair on 1 April 2024.

### **Emeritus Professor Julie Cotter**

#### **PhD, BCom(Hons), FCPA, CA, GAICD**

Board Member, Toowoomba

Original appointment commencement date 18 May 2017.

Emeritus Professor Cotter is a chartered accountant, a Fellow of CPA Australia and is a Board Director for AgriFutures Australia.

Emeritus Professor Cotter held senior management positions at the University of Southern Queensland (UniSQ), including Head of School and Research Centre Director roles.

During Emeritus Professor Cotter's time at UniSQ, she was a member of many university management boards and committees contributing to strategic and operational management of the university.

### **Cheryl Dalton**

#### **MAICD**

Board Member, South Burnett

Original appointment commencement date 29 June 2012 until 31 March 2024

Ms Cheryl Dalton has extensive experience in governance, gained during her 16 years as a local government councillor in the South Burnett. She is currently the Chief Executive of SBcare, a not-for-profit aged care and disability service, and works closely with and advocates for the community and social service sector. Ms Dalton has more than 30 years' business management experience through her family agribusiness ventures, where she is active as a managing director in a variety of agricultural enterprises and works primarily in the financial and quality assurance aspects of the business.

### **Dr Stephen Harrop**

#### **RIPRN, BSc, PhD**

Board Member, Southern Downs

Original appointment commencement date 1 April 2022.

Dr Stephen Harrop has a varied professional career, with extensive emergency nursing experience in Queensland. As an educator, Dr Harrop was a senior lecturer and program convenor for the Bachelor of Nursing degree at Griffith University and coordinated Aboriginal health worker training for the Bachelor Institute of Indigenous Tertiary Education for all Northern Territory. His doctoral research focused on molecular parasitology at QIMR and Tropical Health at the University of Queensland, he then undertook post-doctoral studies at the Queensland University of Technology and was appointed a scientist at the Princess Alexandra Hospital. Dr Harrop holds positions as independent Chair, Headspace Consortium Warwick; Chair, Warwick Hospital Community Advisory Group; and Regional Community Consultative Committee member.

## **Dr Ross Hetherington**

### **MBBS, DRANZOG, FACCRM, PGDipPalMed, FAICD**

Deputy Chair, Darling Downs Hospital and Health Board  
Original appointment commencement date 29 June 2012.

Dr Hetherington holds the following positions:

- Board Chair, RHealth
- Chair, Rural Health Workforce Australia,
- Foundation member, Regional Health Board, Longreach
- Board member, Australian General Practice Accreditation Limited
- Member, Aviation Medicine Society of Australia and New Zealand.

He was also a foundation member of the Menopause Society of Australasia. Dr Hetherington co-founded the Central Queensland Rural Division of General Practitioners. He holds a number of aviation and medical memberships and is a Designated Aviation Medical Examiner (DAME). Dr Hetherington has held previous directorships with Australian General Practice Network (AGPN) and the Australian Rural and Remote Workforce Agency Group.

## **Terrence Kehoe**

### **RPEQ 00936 (RET), BE**

Board Member, Toowoomba  
Original appointment commencement date 1 April 2022.

Mr Terrence (Terry) Kehoe was a consulting engineer and founder of the Toowoomba-based engineering company now known as Kehoe Myers Consulting Engineers Pty Ltd (1978). Mr Kehoe has practised in the fields of civil, structural, and hydraulic engineering design and construction for various private and institutional clients, with experience working in various roles, including:

- Honorary Engineer for the Royal Agricultural Society Queensland (Toowoomba Showgrounds) – 10 years
- Toowoomba Preparatory School Foundation President
- Board member of Toowoomba Preparatory School Board
- Engineers Australia Toowoomba Branch President
- Urban Development Institute of Australia
- Founding and Senior Director, Kehoe Myers Consulting Engineers Pty Ltd.

Mr Kehoe has engineered and managed the design and construction delivery of infrastructure projects as a consulting engineer for various organisations, including St Vincent's Private Hospital, Toowoomba and St Andrews Private Hospital, Toowoomba.

## **Patricia Leddington-Hill**

### **BSc, LLB, GAICD**

Board Member, Western Downs

Original appointment commencement date 9 November 2012.

Ms Patricia (Trish) Leddington-Hill worked for more than 10 years with RHealth, a primary healthcare organisation servicing the Darling Downs and South West Queensland, before being appointed to the Darling Downs Hospital and Health Board in November 2012. In addition to her Board role, Ms Leddington-Hill re-joined RHealth as a part-time Executive Manager in January 2019 and currently works in a part-time role supporting the Western Queensland Primary Health Network.

## **Marie Pietsch**

### **MAICD**

Board Member, Southern Downs

Original appointment commencement date 29 June 2012.

Ms Marie Pietsch has been a leader across the Darling Downs and throughout Queensland's rural areas in advocating and obtaining better health outcomes for people of these regions.

Her previous roles include Chair of the Minister's Rural Health Advisory Council and Chair of the Southern Downs Health Community Council. Marie also holds the following positions:

- Member, Inglewood Multipurpose Health Service Management Committee
- Member, Australian Institute of Company Directors (AICD).

Ms Pietsch's leadership and networking skills were acknowledged in 2003 with a Centenary Medal for distinguished service to the community. Ms Pietsch also received an Australia Day Achievement Medallion for outstanding service to Queensland Health. In 2014, Ms Pietsch was awarded Citizen of the Year by the Goondiwindi Regional Council, for services to the community, especially in health.

## **Professor Maree Toombs**

### **PhD, GCEF, BPED**

Board Member, Toowoomba

Original appointment commencement date 18 May 2020.

Professor Maree Toombs is a Professor of Public Health at the University of Sydney. Her focus is on implementing their Reconciliation Action Plan as well as ensuring the continued support of Indigenous students at the university.

Professor Toombs is an Aboriginal woman with cultural lineage to the Kooma people of western Queensland and Euahlayi people of north-western New South Wales. She was the first Aboriginal person to be awarded a PhD from the University of Southern Queensland.



Maree is recognised nationally and internationally for her research work around mental health outcomes for Aboriginal people with multiple comorbidities; in particular, managing chronic physical illness and mental health in a holistic way and building resilience.

Professor Toombs is a Churchill Fellowship recipient with over 20 years' experience teaching and developing curriculum relating to Indigenous education and health. Professor Toombs has published several journal articles related to improving the way people culturally work with Indigenous Australians in regional and remote areas.

## **Merrilyn Strohfeltdt**

### **BSpPath, EMPA**

Board Member, Toowoomba

Original appointment commencement date 31 March 2024

Ms Strohfeltdt has extensive experience in the health sector, having previously held the position as Chief Executive Officer of Darling Downs West Moreton Primary Health Network. Prior to this role, Ms Strohfeltdt was the Deputy Director-General for the Queensland Department of Communities, Child Safety and Disability Services. Ms Strohfeltdt holds an Executive Masters in Public Administration from Griffith University and the Australian New Zealand School of Government, and a Bachelor of Speech Pathology.

## Board member participation and remuneration in 2023-2024

DARLING DOWNS HOSPITAL AND HEALTH BOARD					
Act or instrument	<i>Hospital and Health Boards Act 2011</i>				
Functions	The Board provides governance of Darling Downs Hospital and Health Service and is responsible for strategic direction, oversight of financial performance, delivery of quality health outcomes and engagement with consumers and the community.				
Achievements	<ul style="list-style-type: none"> <li>• Completion of the Bunya Centre Day Surgery on the Baillie Henderson campus.</li> <li>• Progressing actions set out in the <i>Health Equity Implementation Plan 2022-2025</i> to work towards achieving health equity for Aboriginal and Torres Strait Islander people in the Darling Downs region.</li> <li>• Works commenced on the new builds for Toowoomba Hospital, Millmerran Multipurpose Health Service and Tara Hospital capital projects. Capital investments announced for the new Chinchilla Hospital and Jandowae Multipurpose Health Service.</li> </ul>				
Financial reporting	Not exempted from audit by the Auditor General. Annual Financial Statements are audited by the Queensland Audit Office. Transactions are accounted for in the annual financial statement.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Board Chair (contract end 31 March 2024)	Michael (Mike) Horan AM	7 of 8 Board Meetings (July 2023 - March 2024)  9 of 9 Executive Committee (July 2023 - March 2024)	\$75,000 pa	\$4,000 pa Chair, Executive Committee (July 2023 - March 2024)	\$61,000
Deputy Chair (contract end 31 March 2024)  Board Chair (contract commenced 1 April 2024)	Dr Dennis Campbell	10 of 11 Board Meetings  11 of 12 Executive Committee  9 of 9 Finance Committee (July 2023 - April 2024)	\$40,000 pa Deputy Chair  \$75,000 pa Board Chair	\$3,000 pa Member, Executive Committee (July 2023 - March 2024)  \$4,000 pa Chair, Executive Committee (April 2024 - June 2024)  \$4,000 pa Chair, Finance Committee (July 2023 - April 2024)	\$58,000
Board Member	Marie Pietsch	10 of 11 Board Meetings  11 of 12 Executive Committee  10 of 10 Finance Committee (July 2023 - May 2024)	\$40,000 pa	\$3,000 pa Member, Executive Committee  \$4,000 pa Member, Finance Committee (July 2023 - May 2024)	\$55,000

Board Member	Emeritus Professor Julie Cotter	11 of 11 Board Meetings  12 of 12 Executive Committee  2 of 2 Finance Committee (May 2024 - June 2024)  4 of 4 Audit & Risk Committee	\$40,000 pa	\$3,000 pa Member, Executive Committee  \$3,000 pa Member, Finance Committee (May 2024 - June 2024)  \$4,000 pa Chair, Audit & Risk Committee	\$47,000
Board Member	Dr Ross Hetherington	8 of 11 Board Meetings  10 of 12 Executive Committee  1 of 2 Finance Committee (May 2024 - June 2024)  3 of 6 Safety & Quality Committee  3 of 4 Health Equity Committee	\$40,000 pa	\$3,000 pa Member, Executive Committee  \$4,000 pa Chair, Finance Committee (May 2024 - June 2024)  \$3,000 pa Member, Safety & Quality Committee	\$51,000
Board Member	Patricia (Trish) Leddington-Hill	10 of 11 Board Meetings  4 of 4 Audit & Risk Committee  6 of 6 Safety & Quality Committee	\$40,000 pa	\$4,000 pa Chair, Safety & Quality Committee  \$3,000 pa Member, Audit & Risk Committee	\$50,000
Board Member	Professor Maree Toombs	10 of 11 Board Meetings  3 of 6 Safety & Quality Committee  4 of 4 Health Equity Committee	\$40,000 pa	\$3,000 pa Member, Safety & Quality Committee	\$46,000
Board Member (contract end 31 March 2024)	Cheryl Dalton	6 of 8 Board Meetings (July 2023 - March 2024)	\$40,000 pa	\$3,000 pa Member, Finance Committee	\$37,000

		<p>5 of 8 Finance Committee (July 2023 - March 2024)</p> <p>2 of 3 Audit &amp; Risk Committee (July 2023 - March 2024)</p> <p>2 of 3 Heath Equity Committee (July 2023 - March 2024)</p>		<p>(July 2023 - March 2024)</p> <p>\$3,000 pa Member, Audit &amp; Risk Committee (July 2023 - March 2024)</p>	
Board Member	Dr Stephen Harrop	<p>10 of 11 Board Meetings</p> <p>5 of 6 Safety &amp; Quality Committee</p> <p>3 of 4 Health Equity Committee</p>	\$40,000 pa	\$3,000 pa Member, Safety & Quality Committee	\$48,000
Board Member	Terence (Terry) Kehoe	<p>9 of 11 Board Meetings</p> <p>9 of 11 Finance Committee</p> <p>4 of 4 Audit &amp; Risk Committee</p>	\$40,000 pa	<p>\$3,000 pa Member, Finance Committee</p> <p>\$3,000 pa Member, Audit &amp; Risk Committee</p>	\$44,000
Board Member (contract commenced 1 April 2024)	Merrilyn Strohfeldt	<p>3 of 3 Board Meetings (April 2024 - June 2024)</p> <p>2 of 2 Finance Committee (April 2024 - June 2024)</p> <p>1 of 1 Audit &amp; Risk Committee (April 2024 - June 2024)</p>	\$40,000 pa	<p>\$3,000 pa Member, Finance Committee (April 2024 - June 2024)</p> <p>\$3,000 pa Member, Audit &amp; Risk Committee (April 2024 - June 2024)</p>	\$13,000
No. scheduled meetings/sessions	<p>11 Board Meetings</p> <p>12 Executive Committee</p> <p>11 Finance Committee</p> <p>4 Audit &amp; Risk Committee</p> <p>6 Safety &amp; Quality Committee</p> <p>4 Health Equity Committee</p>				
Total out of pocket expenses	\$20,529.36 (excludes Motor Vehicle Allowances as they are included in above actual fees received)				

Note: the Health Equity Committee is not a prescribed committee under the *Hospital and Health Boards Act 2011*

## Committees

The Board is accountable to the Minister for the management of Darling Downs Health and, as such, is responsible for the overall strategy, governance, and performance of the health service. The Board is supported by the legislatively prescribed committees to discharge its duties. Each committee operates with a Charter describing the role, responsibilities, composition and operating guidelines of the committee.

### Board Executive Committee

The committee operates in accordance with section 32B *Hospital and Health Boards Act 2011*. The role of the committee is to work with the Health Service Chief Executive to progress strategic priorities identified by the Board. The committee also provides a platform for strong communication between the Board and Health Service Chief Executive, to ensure accountability in the delivery of health services and to assist in responding to critical emergent issues.

### Board Audit and Risk Committee

The committee operates in accordance with section 47 *Hospital and Health Boards Regulation 2023*.

The role of the committee is to provide independent assurance and assistance to the Board on the following matters:

- The appropriateness of the health service's financial statements, including review of the Chief Finance Officer's assurance statement, ensuring compliance with accounting practices and standards prescribed under the *Financial Accountability Act 2009* and ensuring external scrutiny of the statements
- the Queensland Audit Office – the external auditor in relation to proposed audit strategies and the annual audit plan
- the findings and recommendations of external audits and ensuring appropriate management response to all actions
- monitoring the internal audit function and endorsement of the internal audit plan
- monitoring compliance and risk management strategies for the health service
- reviewing the work health and safety risk profile for the health service and monitoring implementation of the Safety & Wellbeing System.

### Board Finance Committee

The committee operates in accordance with section 46 *Hospital and Health Boards Regulation 2023*.

The committee is accountable to the Board for overseeing matters relating to the financial position, resource management strategies and performance objectives of the health service. The committee assesses the health service budget to ensure consistency with identified organisational objectives and monitors financial and operating performance monthly. The committee provides assurance and oversight to the Board regarding financial risks that may

impact the service's financial performance and ensures appropriate management strategies are in place.

### **Board Safety and Quality Committee**

The committee operates in accordance with section 45 *Hospital and Health Boards Regulation 2012*.

The committee is responsible for providing strategic leadership and promoting improvements to Darling Downs Health strategies, particularly aimed at minimising preventable harm, reducing unjustified variation in clinical care and improving the experience of those receiving health services. The committee provides assurance and assistance to the Board regarding the safety and quality governance arrangements and the service's strategies for compliance with policies, agreements and standards, as well as national and state strategies.

### **Board Health Equity Committee**

As testament to the Board's commitment to Aboriginal and Torres Strait Islander health equity, the Board has established a Health Equity Committee to oversee the implementation of the *Health Equity Strategy 2022-2025* to ensure that the specified actions are completed and performance indicators are met.

## **Executive management**

### **Annette Scott PSM**

Health Service Chief Executive

Ms Annette Scott has an extensive history across the health system, both private and public. Ms Scott is an executive leader and board director, recognised for progressing innovative models of allied health practice within the region.

In addition to being the Chief Executive, Ms Scott is the Darling Downs Health senior representative on the Advisory Board of Southern Queensland Rural Health.

Prior to the role of Health Service Chief Executive, Ms Scott was the Executive Director of Allied Health for Darling Downs Health and the Allied Health statewide representative on the Queensland Clinical Senate Executive, Queensland's peak clinical advisory body.

She is a strong advocate for the allied health professions and was a key contributor to the design and implementation of Southern Queensland Rural Health, a university department of rural health, and continues to forge strong collaborative relationships with a number of university partners.

## **Dr Hwee Sin Chong**

Executive Director Queensland Rural Medical Service

Dr Hwee Sin Chong was appointed as the Executive Director of the Queensland Rural Medical Service (QRMS) in 2017.

Dr Chong and the QRMS division are responsible for supporting the sustainability of rural and remote medical practices and promoting excellence through integrated medical practices and training. QRMS provides a range of client-focused workforce and business services, including comprehensive rural medical and health practitioner relieving services; the Queensland Rural Generalist Program; and several medical specialist vocational training pathways.

Dr Chong first joined Darling Downs Health in 2011 as the Deputy Director of Medical Services in Toowoomba and was the Executive Director Medical Services from 2014 – 2017, and then again from 2020 – 2024.

Dr Chong is a Fellow of the Royal Australasian College of Medical Administrators and has a Master of Health Management and Master of International Public Health.

## **Dr Dilip Dhupelia**

A/Executive Director Queensland Rural Medical Service

Dr Dilip Dhupelia commenced in the A/Executive Director position from 4 March 2024 to 9 June 2024. Dr Dhupelia has been engaged at Queensland Health since 2010 as Director of Medical and Clinical Services at Queensland Country Practice, a unit that is now part of Queensland Rural Medical Service – a division within Darling Downs Health. His current rural portfolio encompasses oversight of the Queensland and National Rural Generalist Pathways, the John Flynn Prevocational Doctor Placement Program and the Post Fellowship Support Framework in Queensland. In addition, his role involves providing expertise to Queensland hospital and health services on service and workforce design in rural areas throughout the state. He is currently a Queensland representative at the National Rural Generalist Program Jurisdictional Implementation Forum.

Dr Dhupelia is a rural generalist and has fellowship of the Royal College of General Practitioners. He is also a Fellow of the Australian Institute of Company Directors and his current board activities include Chair of AMA Queensland Foundation and Director of Brisbane South Primary Health Network. He is a past president of AMA Queensland and has a long-standing previous relationship with Darling Downs Health as a registrar at Toowoomba Hospital (1977-1978) and Medical Superintendent at Millmerran (1978-1982).

## **Dr Liam Flynn**

Executive Director Medical Services

Dr Liam Flynn was appointed as the Executive Director Medical Services in March 2024. Dr Flynn is the professional and strategic lead for doctors across Darling Downs Health. Dr Flynn has extensive clinical experience, having worked for the Royal Flying Doctor Service, the Princess Alexandra Hospital and as a General Practitioner Rural Generalist in hospital

positions across Queensland. Dr Flynn joined Darling Downs Health as a registrar in Public Health Medicine and was later appointed as the Director of Darling Downs Health's Public Health Unit. Dr Flynn is a Fellow of the Australian College of Rural and Remote Medicine, Royal Australian College of General Practitioners and the Faculty of Public Health Medicine of the Royal Australasian College of Physicians.

### **Andrea Nagle**

Executive Director Nursing and Midwifery Services

Andrea Nagle is a career nurse who has worked in the public and private health sectors as well as non-government health organisations. Ms Nagle was appointed as the Darling Downs Health Director of Nursing Rural (Western Cluster), before stepping into the Darling Downs Health Executive Director Nursing and Midwifery Services role in July 2017. In this role, Ms Nagle is the professional lead responsible for nursing and midwifery services across Darling Downs Health and maximising the potential of nursing and midwifery to enhance health outcomes for consumers of the health service. Ms Nagle is an Adjunct Associate Professor, UniSQ School of Nursing and Midwifery and holds a Master of Health Administration (Management) from the University of New England.

### **Dr Christopher Cowling**

Executive Director Rural

Dr Christopher Cowling first commenced with Darling Downs Health as a member of the Clinical Governance Unit in 2020. In October of 2020 Dr Cowling commenced in the role of Director of Medical Services – Western Cluster. In this role, Dr Cowling provided medical leadership to support employees across the cluster. Dr Cowling continued in this role until his appointment to his current position of Executive Director of Rural.

Prior to this, Dr Cowling trained and worked as a Rural Generalist with an advanced skill in anaesthetics. He studied Medicine at James Cook University in his hometown of Townsville. He commenced his medical career as an intern at the Townsville University Hospital prior to undertaking his Rural Generalist training across locations including Roma, Bundaberg, Innisfail and Charleville. This included time working for many years with the Royal Flying Doctor Service based out of Charleville.

Dr Cowling is a Fellow of the Australian College of Rural and Remote Medicine and has completed a Master of Health Leadership and Management from the University of New South Wales.



## **Louise Van Every**

Executive Director Allied Health

Ms Louise Van Every was appointed to Executive Director Allied Health in January 2023 and has relocated with her family to Toowoomba. Ms Van Every is an occupational therapist by background and has completed a Graduate Diploma in Rural and Remote Health.

Ms Van Every commenced her career in the North Burnett as a generalist Occupational Therapist before moving to West Moreton Hospital and Health Service where she performed many roles, including clinical service delivery, program management and senior leadership positions. Ms Van Every then joined Children's Health Queensland as the Director of the Child Development Program and led the program's workforce and relocation business case for change. From this position, Ms Van Every moved into the Divisional Director of Child and Youth Community Health Services where she was involved in leading a variety of community health partnership initiatives that supported improved outcomes for children and families.

Ms Van Every was then appointed Divisional Director Clinical Support Services, providing operational and strategic leadership for a range of services which included a workforce comprised of allied health practitioners, clinical nurses, medical officers and administration staff. Since joining Darling Downs Health, Ms Van Every has focussed on innovation and promoting opportunities for allied health practitioners in Darling Downs Health. Ms Van Every looks forward to supporting the delivery of person-centred healthcare for the Darling Downs community.

## **Greg Neilson**

Executive Director Mental Health, Alcohol and Other Drugs Service

Mr Greg Neilson is responsible for the delivery of Mental Health, Alcohol and Other Drugs Service, in line with state and Commonwealth mental health strategies.

He commenced his health career as mental health nurse at Baillie Henderson Hospital, before moving to undertake further studies.

Mr Neilson has extensive leadership experience and a proven track record in coordinating the delivery of specialist mental health services across inpatient and community settings in the Darling Downs. In 2009, he received a Distinguished Service Award in recognition of his leadership in regional mental health services. Mr Neilson led significant project work that resulted in the introduction of a telehealth mental health assessment process to support rural emergency departments in the Darling Downs and South West in 2013. He is a member of the Executive leadership team delivering the Joint Regional Plan for mental health, suicide prevention, alcohol and drugs. Immediately prior to his current position, he was Nursing Director for Acute and Community Mental Health Services.

Mr Neilson is a Fellow of the Australian College of Mental Health Nurses and holds several specialist tertiary qualifications in mental health nursing, health management and health economics. He is a Graduate of the Australian Institute of Company Directors and the Governance Institute of Australia Effective Director course.

## **Shirley-Anne Gardiner**

Executive Director Toowoomba Hospital

Ms Shirley-Anne Gardiner has extensive knowledge and leadership experience involving people and health service delivery models within large complex organisations, with over fifteen years' experience in senior and operational leadership and management positions.

She was the Executive Director Toowoomba Hospital from August 2016 to July 2023. In this role, Ms Gardiner provided single-point accountability for the Toowoomba Hospital, Darling Downs Health's largest hospital and main provider of services within the region.

Ms Gardiner has previously held leadership roles including Operations Manager of Palmerston North Hospital (MidCentral Health), a 350-bed regional hospital in New Zealand and also Executive Director, Population Health and Engagement for the Darling Downs South West Queensland Medicare Local.

Ms Gardiner holds a Masters in Management (Health Services), Bachelor of Business Studies (Finance) and a Bachelor of Arts (Honours) in Social Anthropology. She has used these skills and experience to improve organisational performance and conduct strategic and operational service planning.

## **Ms Rachel Phillips**

Executive Director Toowoomba Hospital

Ms Rachel Phillips was appointed to Executive Director Toowoomba Hospital in July 2023 and has been working in Queensland Health since 2001. Ms Phillips has worked as a clinician, professional leader and Executive Director in acute and ambulatory care settings, primary care and mental health. Prior to joining Darling Downs Health, she worked at the Princess Alexandra Hospital (PAH) as Executive Director Clinical Support Services, including six months as Acting Executive Director PAH. Ms Phillips is a Clinical Psychologist by training and currently the Chair of the Psychology Board of Australia. Ms Phillips has a strong interest and experience in health practitioner regulation, clinical education, implementation science, and clinical and professional ethics.

## **Dr Paul Clayton**

Executive Director Infrastructure

Dr Paul Clayton joined Darling Downs Health in 2016 after more than 20 years in project management and technical services delivery in infrastructure and in the environment and water sector. With a career that includes direct experience in research, government and the private sector, Dr Clayton brings a professionally balanced and practical approach to corporate governance, project management, strategic oversight and business planning. Dr Clayton was appointed to the Executive Director Infrastructure role in October 2016. In this role, Dr Clayton provides executive leadership over the Infrastructure Division and ensures the coordinated delivery of Darling Downs Health infrastructure and maintenance projects. Before joining Darling Downs Health, Dr Clayton was General Manager for a local division of an international professional services consulting and contractor company working with clients on infrastructure projects for the resources, transport, urban development, and the

agricultural sectors, and for all three tiers of government in Australia. Dr Clayton resigned from Darling Downs Health in June 2024.

### **David (Dave) Pugsley**

Acting Executive Director Infrastructure

Mr Dave Pugsley is currently acting Executive Director Infrastructure and is responsible for the executive oversight of the Infrastructure division, which includes Projects, Planning and Property; Maintenance and Engineering (M&E); Information Communication Technology (ICT); and Facility Services at Toowoomba and Baillie Henderson campuses. Mr Pugsley commenced his healthcare career in Pathology Queensland, prior to joining Darling Downs Hospital and Health Service in 2018.

Mr Pugsley has held multiple senior finance management roles across Darling Downs Health since 2018, including in rural and Toowoomba. Mr Pugsley holds a Bachelor of Commerce (Accounting), is finalising a Masters in Business Administration (Healthcare Management).

### **Jane Ranger**

Chief Finance Officer

Ms Jane Ranger was appointed to the Chief Finance Officer role in August 2016. In this role, Ms Ranger provides single-point accountability for the Finance Division including Financial Control, Commercial Management, Supply and Procurement, Health Information Services, and the Business Analysis and Development areas, ensuring prudent financial management for Darling Downs Health. Prior to being appointed to this role, Ms Ranger was Senior Finance Manager for the Toowoomba Hospital. Ms Ranger has extensive experience in many industries, including banking, hospitality, building and construction, manufacturing and public transport and has held senior roles in private healthcare for Healthscope Ltd. Ms Ranger is a Fellow Certified Practising Accountant (FCPA) and a Graduate of the Australian Institute of Company Directors (GAICD).

### **Kylie Pippas**

Executive Director Workforce

Ms Kylie Pippas joined Darling Downs Health in the role of Executive Director Workforce in January 2023. The Executive Director Workforce provides strategic oversight to the workplace relations, work health and safety, occupational violence prevention and security, recruitment and attraction, workforce planning, learning and development, and workforce capability, culture and engagement teams. Ms Pippas is a senior human resource professional with over 20 years' experience across a broad range of industries, including health, aged and community care, finance, and retailing. She has worked in a number of leadership roles in large complex organisations, including almost five years as General Manager of Business Partnering (People and Culture) with UnitingCare Queensland and five years in senior leadership positions with Mater Group. Ms Pippas holds a Bachelor of Arts in

Industrial Relations and Sociology and is a certified professional member of the Australian Human Resources Institute.

### **Dr Lynnette Knowles**

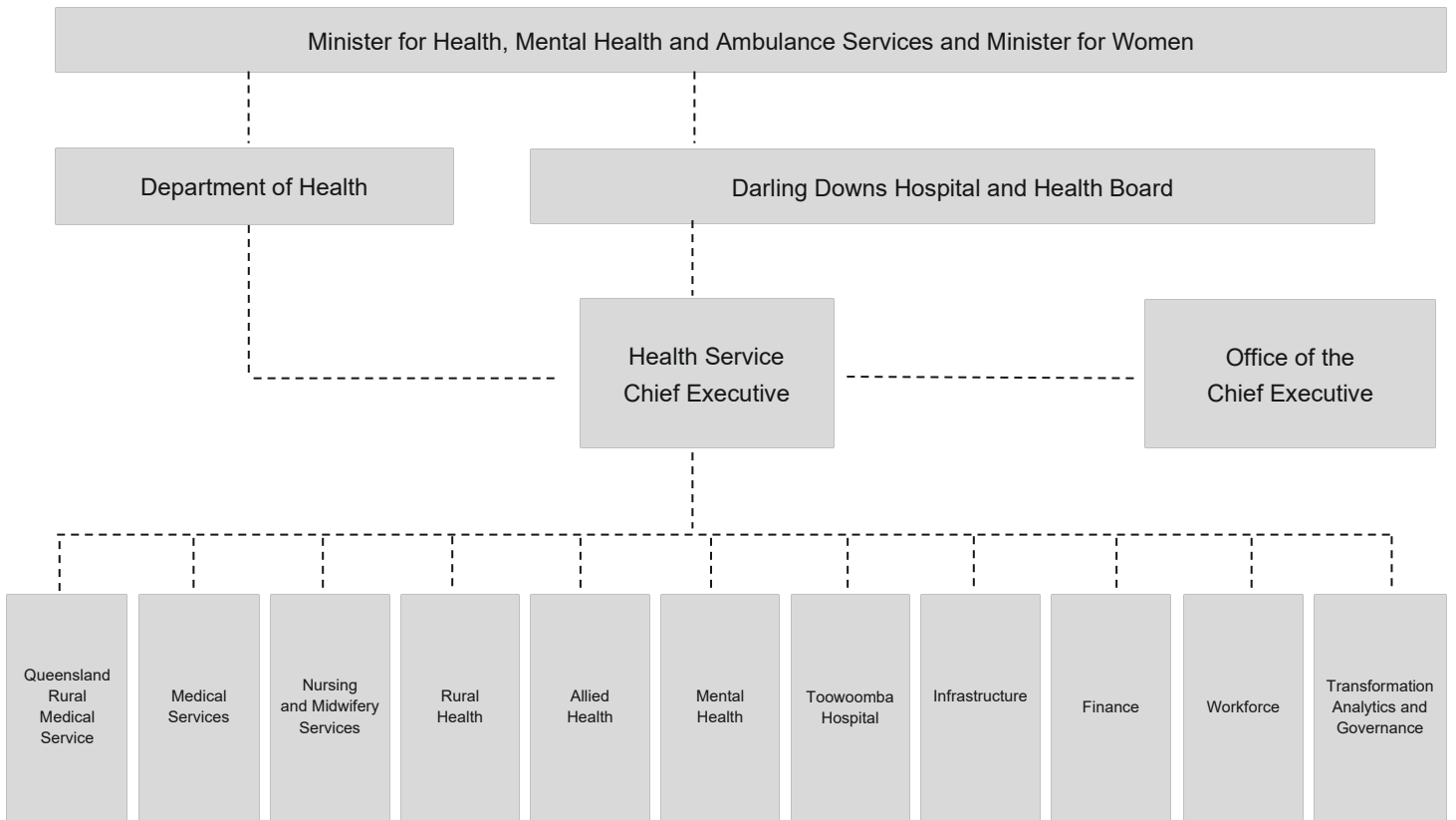
Executive Director Transformation, Analytics and Governance

Dr Lynnette Knowles was appointed as Executive Director Transformation, Analytics and Governance in January 2023. Prior to this, she was the Director of Clinical Governance for Darling Downs Health. Dr Knowles provides strategic oversight to the Governance (Safety, Engagement, Reliability, Quality, Risk and Compliance), Program Management, Research, Emergency Preparedness, Strategy and Planning, and Analytics units within Darling Downs Health.

Dr Knowles has experience across multiple settings including private and public secondary, tertiary and quaternary health services, in both metropolitan and regional settings. Dr Knowles is a Fellow of the Royal Australasian College of Medical Administrators, a Certified Health Informatician and holds a Master of Health Management.

Dr Knowles has long-standing interest and experience in research, completing a Bachelor of Science (Hons) and Master of Philosophy. She has set up new technology services for the university sector in Australia and Europe and has experience in diverse research areas, including developmental biology, medical leadership and healthcare workforce development. Dr Knowles is an avid proponent for innovation and compassion in healthcare. She is driven to ensure that our systems enable our staff to support safe, quality care delivery for our patients, consumers and communities.

# Organisational structure and workforce profile



## **Our divisions**

Darling Downs Health management is comprised of 11 divisions and the Office of the Chief Executive, which work in partnership to deliver health services to our communities. The divisions are grouped into clinical, professional, and support roles with each division having specific responsibilities and accountabilities for the effective performance of the organisation.

### **Office of the Chief Executive**

The Office of the Chief Executive supports the health service through the functions of Media and Communications, Aboriginal and Torres Strait Islander health, Board secretariat and corporate correspondence.

### **Medical Services**

This division provides professional leadership for medical staff and services across Darling Downs Health, with responsibility for medical professional standards, medical workforce and medical education.

### **Queensland Rural Medical Service**

The Queensland Rural Medical Service division is responsible for running the medical training pathways for the state, including:

- Queensland Rural Generalist Pathway
- Queensland Basic Physician Training (Adult Medicine) Network
- Queensland Basic Paediatric Training Network
- Queensland Neonatal and Perinatal Medicine Advanced Training Network
- Queensland Intensive Care Training Pathway
- Queensland General Medicine Advanced Training Network
- Queensland General Paediatric Advanced Training Network.

Queensland Rural Medical Service also provides the Commonwealth funded Rural Generalist Coordination Unit for Queensland.

In addition to training the next generation of specialist and rural generalist doctors, the division remains focused on clinical relief services, augmenting the rural workforce across Queensland by engaging and supplying relievers for Medical, Allied Health and BreastScreen practitioners, with program numbers at their highest ever provided in every staff category.

### **Nursing and Midwifery Service**

This division provides professional leadership for nursing and midwifery services, including workforce planning, standards, education, and training across Darling Downs Health. Community health services, including Oral Health and Public Medicine and the Public Health Unit, are also operationally aligned to this division.

## **Rural Health**

The Rural division operates 14 hospitals, four multipurpose health services (MPHSs), one community outpatient clinic and six residential aged care facilities (RACFs), noting that one of the RACFs is in Toowoomba. The division is managed via a cluster model, with three geographic clusters (Southern, Western and South Burnett).

## **Allied Health**

The Allied Health division provides professional and operational leadership for allied health professionals and services across Darling Downs Health, including workforce planning and development, clinical education, research and standards. This division also includes the Child Development Service, Rural Allied Health Team, Aged Care Assessment Team, Community Care Services, Allied Health Education and Training, and BreastScreen Queensland Toowoomba Service.

## **Mental Health, Alcohol and Other Drugs**

This division provides a comprehensive range of acute child and youth, adult and older persons inpatient services at the Toowoomba Hospital campus, as well as extended inpatient and rehabilitation services at the Baillie Henderson Hospital in Toowoomba. In addition to inpatient services, the division provides a range of outpatient and community mental health services in Toowoomba and at a number of rural centres within the Darling Downs. The division is also responsible for Darling Downs Health Alcohol and Other Drugs Service and, in collaboration with the Aboriginal and Torres Strait Islander health team, co-management of the Aboriginal and Torres Strait Islander Mental Health, Alcohol and Other Drugs Service.

## **Toowoomba Hospital**

Toowoomba Hospital is the largest of the clinical divisions, responsible for the operation of the main regional hospital in Darling Downs Health, with 510 beds. Toowoomba Hospital serves as the regional referral hospital for parts of the South West Hospital and Health Service, including Roma and Charleville. The Clinical Services Capability Framework (CSCF) rates Toowoomba Hospital as a level five hospital, managing all but the most highly complex patients and procedures.

## **Infrastructure**

The Infrastructure division supports the organisation to plan for and deliver key capital infrastructure projects, infrastructure refurbishment projects, and routine maintenance and engineering programs across the health service. The division contributes to meeting several of the health service's strategic objectives, including optimising Darling Downs Health asset use.

This division is the largest of the Darling Downs Health support divisions and operates with five departments or support-service portfolios:

- Information and Communications Technology
- Projects, Planning and Property
- Maintenance and Engineering
- Facility Services
- Contracts Management.

## **Finance**

This division supports the health service in ensuring resources are balanced, sustainable and efficient. Finance provides health service support functions comprising Financial Control, Management Accounting and Business Management, Commercial Management, Business Analysis and Development, and Health Information Services, which are designed to optimise quality healthcare through compliant and efficient business processes.

## **Workforce**

The Workforce division supports the health service to ensure it has the available workforce to deliver planned and future services:

- Attract the right people and provide an engaging, safe experience that nourishes their wellbeing to ensure we retain them
- Ensure a sustainable workforce by actively managing every stage of the employee lifecycle
- Promoting our organisation to others as a great place to work: safe and inclusive, with a strong focus on learning, supporting patient centred practice and improved health outcomes for our communities.

## **Transformation, Analytics and Governance**

The Transformation, Analytics and Governance division is formed from three service units:

- Governance
- Planning, Analytics and Programs
- Research.

The division provides oversight and support to the clinical, professional and support divisions of the organisation, particularly in governance, safety and quality.



## Strategic workforce planning and performance

### **Strategic Workforce Planning**

Darling Downs Health has developed a comprehensive workforce strategy, *People First Strategy 2023-2027*, which is informing our approach to planning, acquiring, enabling and retaining our workforce. Work on key activities of the strategy commenced in the 2023-2024 year.

Darling Downs Health's Workforce Strategy planning processes and templates are aligned with Queensland Health's strategic workforce planning framework. The organisation has completed a deep dive into workforce data, which is informing the development of divisional workforce plans.

Darling Downs Health's Leadership Capability Framework recognises the importance of leadership at all levels of the organisation and provides a shared understanding about what is required for effective, everyday leadership. The organisation continues to offer a suite of integrated leadership development programs targeting the capabilities defined in the framework, which provide opportunities for leaders at all levels to develop and improve their skills. In addition, the organisation delivers a management essentials program to support leaders when they are appointed to their first management position.

Darling Downs Health recognises that promoting diversity and creating environments that support inclusion are of paramount importance to both culture and engagement. Employees have the right to feel safe, included and supported and to feel that they can bring their whole selves to work. The organisation has a Diversity and Inclusion Plan, which highlights the priority actions over the next four years.

Darling Downs Health has continued to work on the priority actions identified in our Mental Health Wellbeing Framework, which outlines a shared responsibility model for safeguarding the psychological wellbeing and mental health of our employees. The introduction of updates to the *Work Health and Safety Act 2011* led Darling Downs Health to undertake significant analysis on psychosocial risks, which has, in turn, led to the development of action plans to support these work areas and employees.

Darling Downs Health has developed tools to support employees and leaders to resolve concerns promptly and speak up when necessary. The SAFER and Resolving Workplace Concerns frameworks have been welcome supports for employees and leaders.

Darling Downs Health's commitment to occupational violence prevention and security management is consistent with the organisation's strategic direction. An Occupational Violence Prevention and Security Management Framework has been implemented and the organisation is actively integrating security solutions as a prevention strategy for occupational violence. Darling Downs Health continues to consolidate governance, systems and processes to enable a systematic and coordinated approach to occupational violence prevention and security management.

## **Medical Workforce**

Darling Downs South West Medical Pathway continues to mature, training a second cohort of students in Toowoomba in 2024. This end-to-end pathway, comprising University of Southern Queensland's Bachelor of Biomedical Science (3 years), University of Queensland Doctor of Medicine (4 years), and prevocational and vocational training with Darling Downs Health and South West Hospital and Health Service, commenced with the first cohort of 22 students in 2023.

Darling Downs Health received accreditation from the Australian Medical Council to commence our Workplace Based Assessment (WBA) program for international medical graduates. This program enables international medical graduates to complete their assessment for general medical registration at Darling Downs Health, removing the need to attend other health services for this assessment. This program makes Darling Downs Health an attractive employer for international medical graduates.

## **Queensland Rural Medical Service**

The six statewide medical specialty training pathways provide a structured framework for the assessment, selection and training of junior doctors across metropolitan, regional and rural areas of Queensland. There are approximately 900 doctors in total, completing basic/advanced training in adult internal medicine, paediatrics and intensive care medicine. The pathways team has been proactively addressing changes to accreditation and curriculum standards being introduced by the Royal Australasian College of Physicians (RACP), to ensure that our networks remain responsive in meeting future training and workforce needs.

The pathways support trainees across the continuum of training with a range of initiatives including access to flexible training arrangements, wellbeing programs, exam preparation educational programs, mentorship programs and access to professional development workshops in preparation for being a supervisor. Trainees also have access to nationally recognised intensive preparation courses for the RACP clinical exam. The pathways are committed to increasing the number of Aboriginal and Torres Strait Islander junior doctors in training and offer priority allocation to successful First Nations applicants.

In 2024, the Queensland Rural Generalist Pathway (QRGP) is supporting more than 370 trainees from postgraduate year (PGY)1 to complete their rural generalist training. More than 270 fellows have completed training since the QRGP commenced in 2007. This year, 314 trainees and fellows are working in Modified Monash Model (MMM) 4-7 locations across Queensland.

## **Darling Downs Health workforce profile**

The Darling Downs Health workforce comprises 5505 full time equivalent employees, and a headcount of 6986 people, 77.83 per cent of which are women. At Darling Downs Health, three per cent of our workforce identifies as Aboriginal people and Torres Strait Islander people, which is below the six per cent target. Initiatives to increase representation of Aboriginal people and Torres Strait Islander people are documented on page 14.

Total Staffing	
Headcount	6986
Paid Full time equivalent (FTE)	5505.29

Occupational Types by FTE	Percentage of total workforce (Calculated on FTE)
Corporate	5.55%
Frontline and Frontline Support	94.45%

Appointment Type by FTE	Percentage of total workforce (Calculated on FTE)
Permanent	77.13%
Temporary	18.51%
Casual	4.25%
Contract	0.11%

Employment Status by Headcount	Percentage of total workforce (Calculated on headcount)
Full-time	45.52%
Part-time	46.68%
Casual	7.80%

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	5437	77.83%
Man	1525	21.83%
Non-binary	24	0.34%

Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	5437	77.83%
Aboriginal Peoples and Torres Strait Islander Peoples	211	3.02%
People with a disability	183	2.62%
Culturally and Linguistically Diverse - Speak a language at home other than English <sup>^</sup>	717	10.26%

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

Target group data for Women in Leadership Roles	Number (Headcount)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Officers (Classified and s122 equivalent combined)	5	41.67%
Senior Executive Service and Chief Executives (Classified and s122 equivalent combined)	4	57.14%

**Data caveats:**

\* Workforce is measured in Minimum Obligatory Human Resource Information (MOHRI) Full-Time Equivalent (FTE). This MOHRI data supplied by the Public Sector Commission is not an exact match with data in the Financial Statements, which is drawn from the Decision Support System (DSS).

\* Beginning the 2023 financial year end, the Public Sector Commission advised all workforce annual report data needs to be based on the PSC MOHRI data. This is submitted quarterly to the PSC through the HR Branch.

\* The difference between the PSC MOHRI data and QH Reporting FTE (MOHRI Occupied FTE) from DSS exists due to different counting rules. The total FTE for both DSS MOHRI occupied FTE data and PSC MOHRI submission data are the same at a whole of Queensland Health level, however, minor variances can appear at an HHS level and will also be

noticeable at a pay stream level. In PSC reporting, the FTE for an employee is counted against their primary role. For example, if employee works 0.5FTE in a health practitioner role and 0.3FTE in a nursing role, this employee would be reported 0.8FTE health practitioner. In Qld health reports, FTE is split across both roles.

\* Women in Leadership roles include the following positions:

- Senior Officers: SO, DSO and ASO (Ambulance only).
- Senior Executive Service and Chief Executives: HES, CEO, SES (Sec 24/70), and AES (ambulance only).

\* Employee status: Where appointed FTE (0-100) is equal or greater than 95, employees are reported as full-time. Where appointed FTE is less than 95, employees are reported as part-time. Employees are reported as casual, if their appointment type is identified as casual.

\* Norfolk Island Taskforce is excluded from summary and sub-measures.

## Early retirement, redundancy and retrenchment

There were no early retirement, redundancy or retrenchment packages paid by Darling Downs Health during 2023–2024.

## Open data

Darling Downs Health has Open Data to report on the Queensland Language Services Policy. The data can be found on the Queensland Government Open Data Portal.<sup>1</sup>

There is no Open Data to report for consultancy activity and overseas travel.

## Our risk management

Darling Downs Health is committed to effectively managing risk, in alignment with best practice and a thorough assessment of risk priorities, balanced against the costs and benefits of action or inaction. The Darling Downs Health Risk Management Framework uses an integrated risk management approach to describe how risks are identified, managed, and monitored within the health service. A fully integrated compliance management framework provides assurance to the Board and Executive that the organisation is meeting its various legislative and regulatory obligations. Risk management and compliance management reports are submitted to the Audit and Risk Committees of both the Executive and Board. The Board Audit and Risk Committee role, functions, responsibilities and membership are referenced on page 29.

The *Hospital and Health Boards Act 2011* requires annual reports to state each direction given by the Minister to the Health Service during the financial year and the action taken by the Health Service as a result of the direction. During the 2023-2024 period, the Ministerial Direction – Crisis Care Process was implemented and given by the Minister to Darling Downs Health. In response, Darling Downs Health has implemented a Crisis Care Process, ensuring that any person who attends Toowoomba Hospital Emergency Department and discloses having experienced sexual assault, is accepted into care and within 10 minutes of their disclosure or presentation, commenced on an approved Clinical Care Pathway. Informed and supported by our Forensic Examination Service and Sexual Assault Support Service, Darling Downs Health takes responsibility for the care of the person from the time they present to the Toowoomba Hospital Emergency Department.

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<sup>1</sup> <https://www.data.qld.gov.au/>

## Internal audit

Darling Downs Health's internal audit function operates under a Board-approved charter, in accordance with the requirements of the *Financial and Performance Management Standard 2019* and the Institute of Internal Auditors' Professional Practice Standards. The Internal Audit Charter gives due regard to Queensland Treasury's Audit Committee Guidelines. In the conduct of its activities, internal audit assists in maintaining a culture of accountability, integrity, and promoting a culture of cost-consciousness, self-assessment and adherence to high ethical standards. Internal audit work is carried out using a model of contracted auditors that are engaged through a transparent procurement process. Internal audit work is independent of, but collaborative with, the external financial audit. The role of internal audit is to conduct independent assessment and evaluation of the effectiveness and efficiency of organisational systems, processes and controls, thereby providing assurance and value to the Board and Executive. Internal audit works in accordance with the annual strategic audit plan endorsed by Executive and approved by the Darling Downs Hospital and Health Board. This plan is developed using a risk-based approach that considers both strategic and significant operational risks for the health service. The 2023-2024 Internal Audit Plan included audits covering topics such as:

- Strategic and Operational Planning
- Credentialling
- Mental Health Care Planning
- Information Security Management System.

Implementation of recommendations arising from these audits is monitored and regularly reported to the Audit and Risk Committees of both the Executive and the Board.

## External scrutiny, information systems and recordkeeping

Darling Downs Health's operations are subject to regular scrutiny from external oversight bodies. These may include Office of the Health Ombudsman, The Queensland Coroner and the Crime and Corruption Committee, Queensland Audit Office (QAO) and various accreditation bodies.

There were no reportable recommendations for Darling Downs Health from external state oversight bodies in 2023-2024.

## Information systems and record keeping

Darling Downs Health has continued to research and invest in digital technologies to improve patient safety and experiences; this is most notable in the preparation of a business case for the introduction of an integrated electronic medical record (ieMR).

The Chief Finance Officer is responsible for Health Information Services and the Executive Director Transformation, Analytics and Governance is responsible for governance of corporate non-clinical records. Activity to coordinate the extensive holdings of non-clinical records is being driven by available State Archives schedules. Enterprise systems are used in all instances these are available, fostering compliance with statewide parameters and frameworks and, importantly, providing consistency in data collection and management. Darling Downs Health staff have access to training regarding the making and keeping of public records through orientation, local induction and Health Information Services.

Monitoring of record compliance, data quality and confidentiality requirements is supported through a range of audit processes. Darling Downs Health complies with the Health Sector (Clinical Records) Retention and Disposal Schedule (QDAN 683 v.1), the General Retention and Disposal Schedule (QDAN 249) and the Health Sector (Corporate Records) Retention and Disposal Schedule. This compliance ensures that all public records within Darling Downs Health are maintained as legislatively required.

Audits from the Queensland Audit Office and KPMG have continued to focus on data quality, process control and security. Each of these areas is highlighted through the final reports without a need for change in practice.

Data and information security breaches are reported as part of the risk register compliance and each is managed contemporaneously by an appropriately identified team of expert staff. Darling Downs Health is also focusing attention on mandatory breach reporting and the quality processes this will involve. Legislative compliance audits are conducted annually, tracking progress of information management.

Darling Downs Health is progressing towards the full implementation of the requirements for the refreshed *Public Records Act 2023*, in line with advice and directions from the Queensland State Archives team.

During the 2023-2024 financial year, Darling Downs Health has an informed opinion that information security risks were actively managed and assessed against Darling Downs Health's risk appetite, with appropriate assurance activities undertaken in line with the requirements of the Queensland Government Enterprise Architecture (QGEA) Information security policy (IS18:2018).

## Queensland Public Service ethics and values

Darling Downs Health expects the highest level of conduct from our employees and, as a public service agency, the Code of Conduct for the Queensland Public Service under the *Public Sector Ethics Act 1994* is applicable to all employees of the health service. Darling Downs Health employees are expected to act in accordance with the principles of the Code of Conduct and report any actions that do not meet this expected level. In this regard, employees have a responsibility to disclose any suspected wrongdoing and to ensure any disclosure is in accordance with the ethics expected within the organisation. Employees are

supported in the making of public interest disclosures. To support employees in their understanding of the expectations of the organisation, mandatory training packages are available on the Darling Downs Learning On-Line training portal. Code of conduct, fraud awareness and public interest disclosure training packages must be completed on an annual and biennial basis. Training module completion rates are monitored weekly.

## Human rights

Darling Downs Health has continued to integrate the *Human Rights Act 2019* into our organisational processes. The *Human Rights Act 2019* Managers Decision-making Toolkit provides tools for staff to support their understanding and promotion of human rights. Employees are also able to access online human rights training packages to further support their understanding.

Human rights in childbirth has been a focus area for Darling Downs Health this year, which saw our Toowoomba Hospital chosen as the first health service in Australia to receive training in the CARE Birth Trauma Prevention guidelines. This training provided our maternity staff with the most up-to-date information on the laws and human rights regarding consent and informed consent.

In 2023-2024, Darling Downs Health received two complaints that were referred to the Human Rights Commission. One was resolved with the complainant and the other is ongoing.

## Confidential information

Section 160 of the *Hospital and Health Boards Act 2011* requires that confidential information disclosures made in the public interest by a service are outlined in the annual report for the service.

The *Hospital and Health Boards Act 2011* requires annual reports to state the nature and purpose of any confidential information disclosed in the public interest during the financial year. During the 2023-2024 period, one disclosure was authorised in relation to specific patient information. This disclosure was to the Queensland Police Service, to coordinate management of violence perpetrated by a patient.

# Performance

## Non-financial performance

The *Darling Downs Health Strategic Plan 2023-2027* states the strategic priorities and key performance measures to be achieved over a four-year period. Progress for the 2023-2024 period is detailed below.

## **Our services are aligned with our priorities to ensure better health outcomes for all in our region**

### **A review of alignment of Darling Downs Health services with our priorities is completed to identify areas of duplication**

Darling Downs Health and the Darling Downs West Moreton Primary Health Network actively partnered to improve coordination of services between Darling Downs Health and the new Medicare Mental Health Centre in Kingaroy, and expanded liaison with the Headspace centres in Toowoomba and Warwick. This has enabled improved transition and warm handovers between primary and specialist services and reduces the likelihood of duplication between services.

A horizon scan of health needs assessment across the region will be completed by June 2025, to re-assess our priorities.

## **The way we deliver care is transformed, to improve efficiency and accessibility for our community**

### **A plan for transformation of care is developed by December 2023**

Darling Downs Health has established governance processes for strategic programs. A program roadmap and action plan for the next 12 months has been developed and approved. The strategic programs agenda has co-dependencies across a number of infrastructure projects that will transform care by 2027.

### **Redesign models of care and service delivery in readiness for the new Toowoomba Hospital**

Darling Downs Health has established project user groups, and a staff consultation program has been implemented and continues positive progress to completion of the schematic and detailed design phases of the new Toowoomba Hospital. A Models of Care and Service Committee has been stood up and is leading the development, in close collaboration with the new Toowoomba Hospital programs team. Work continues toward completion of models of care and models of service in 2024-2025 financial year.

## **Our resources, systems and processes are designed to support and improve the delivery of care**

### **Digitise our communication within the organisation and to our consumers to improve delivery of care**

Digital transformation initiatives are progressing, including a staff survey and assessment of the organisation's digital readiness, execution of an engagement and communications strategy to support the ongoing program of work and development of a trailblazer ambassador program.

Improving digital technologies aims to improve patient and staff experiences. The intended aim is to achieve end-to-end systems where component parts create a cohesive, integrated



service. Preparation for the successful introduction of an integrated electronic medical record and digital health service continues at an accelerated rate.

### **Implement electronic medical records at Toowoomba Hospital and Baillie Henderson campus to improve care coordination and reduce the risk of patient harm**

Implementing electronic medical records will be phased in over the life of the current strategic plan and is co-dependent on the new Toowoomba Hospital construction staging and progress of the digital roadmap.

## **We attract the right people and support our workforce to deliver world-class care**

### **An increase in the proportion of our workforce who promote our organisation to others**

Darling Downs Health aims to create positive and healthy workplace cultures for employees by actively managing health, safety and wellbeing at all stages of the employee lifecycle. Darling Downs has been proactive in delivering staff safety and health and wellbeing activities and programs. Employees who feel positive about their workplace are more likely to promote the organisation as a desirable place to work. The Working for Queensland employee survey 2023 reported 61 per cent of employees would recommend the organisation as a great place to work. This is comparable to the 2022 survey results reported 66%. The health service will continue to monitor employee engagement responses through the Working for Queensland survey.

### **Year-on-year growth of Aboriginal and Torres Strait Islander health workers, health practitioners and liaison officers**

The Workforce division has conducted a detailed analysis of the Aboriginal and Torres Strait Islander workforce to identify trends and challenges, in order to prepare detailed workforce plans tailored to address these employment aspects. As at 1 June 2023, 2.75 per cent of Darling Downs Health employees identified as Aboriginal and Torres Strait Islander. As at 1 June 2024, 3.06 per cent of Darling Downs Health employees identified as Aboriginal and Torres Strait Islander.

### **Develop whole-of-HHS service workforce plans to deliver sustainable health to our region**

Detailed workforce analysis has been completed to verify activity (demand), retention and separation data. An initial new Toowoomba Hospital workforce plan (supply); first iteration delivered in February 2024 based on estimation of future services in consultation with the stream leads, and second cut to be delivered in the latter half of 2024.

## Ensure our consumers, their information and our people are safe

### Reduction in re-exposure of known medication allergies to zero incidents

Darling Downs Health recorded 26 incidents in 2023-2024, thereby not meeting the stretch goal of zero incidents. This figure is comparable to the previous year, which recorded 25 incidents. Darling Downs Health continues to implement systems and processes to reduce avoidable harm to patients. One such example is the implementation of a digital platform to reduce medication safety risks in two Darling Downs Health residential aged care facilities.

Residential aged care facilities at Miles and Texas transitioned from paper-based records to a digital platform by implementing the electronic national residential medication chart (eNRMC), ensuring greater accuracy, efficiency and safety in medication management.

## Service standards

Darling Downs Health delivers services in accordance with our obligations outlined in the Service Agreement with the Department of Health. The Service Agreement identifies the health services provided by Darling Downs Health, the funding for the provision of those services and performance measures to ensure the achievement of outcomes.

Darling Downs Health's emergency departments experienced a seven per cent increase in attendances in the higher acuity categories (Category 1, Category 2, Category 3 combined) compared to 2022-2023. Specialist outpatients seen within clinically recommended times Category 1, increased by eight per cent compared to 2022-2023. Darling Downs Health is working to increase opportunities to optimise resources and transform the way care is delivered.

### Service Delivery Statement

Darling Downs Hospital and Health Service	2023–2024 Target	2023–2024 Actual
<b>Effectiveness measures</b>		
Percentage of emergency department patients seen within recommended timeframes		
<ul style="list-style-type: none"> <li>Category 1 (within 2 minutes)</li> <li>Category 2 (within 10 minutes)</li> <li>Category 3 (within 30 minutes)</li> <li>Category 4 (within 60 minutes)</li> <li>Category 5 (within 120 minutes)</li> </ul>	<p>100%</p> <p>80%</p> <p>75%</p> <p>70%</p> <p>70%</p>	<p>100%</p> <p>58%</p> <p>59%</p> <p>74%</p> <p>93%</p>
Percentage of emergency department attendances who depart within 4 hours of their arrival in the department	>80%	73%
Percentage of elective surgery patients treated within the clinically recommended times		
<ul style="list-style-type: none"> <li>Category 1 (30 days)</li> <li>Category 2 (90 days)<sup>1</sup></li> <li>Category 3 (365 days)<sup>1</sup></li> </ul>	<p>&gt;98%</p> <p>..</p> <p>..</p>	<p>96%</p> <p>69%</p> <p>39%</p>

<b>Darling Downs Hospital and Health Service</b>	<b>2023–2024 Target</b>	<b>2023–2024 Actual</b>
Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days <sup>2</sup>	≤1.0	0.6
Rate of community mental health follow up within 1–7 days following discharge from an acute mental health inpatient unit <sup>3,4</sup>	>65%	65.7%
Proportion of re-admissions to acute psychiatric care within 28 days of discharge <sup>4</sup>	<12%	11.5%
Percentage of specialist outpatients waiting within clinically recommended times <sup>5</sup> <ul style="list-style-type: none"> <li>• Category 1 (30 days)</li> <li>• Category 2 (90 days)<sup>6</sup></li> <li>• Category 3 (365 days)<sup>6</sup></li> </ul>	98% .. ..	95% 67% 81%
Percentage of specialist outpatients seen within clinically recommended times <ul style="list-style-type: none"> <li>• Category 1 (30 days)</li> <li>• Category 2 (90 days)<sup>6</sup></li> <li>• Category 3 (365 days)<sup>6</sup></li> </ul>	98% .. ..	96% 68% 64%
Median wait time for treatment in emergency departments (minutes) <sup>7</sup>	..	18
Median wait time for elective surgery treatment (days)	..	48
<b>Efficiency measure</b>		
Average cost per weighted activity unit for Activity Based Funding facilities <sup>8</sup>	\$5,585	\$6,293
<b>Other measures</b>		
Number of elective surgery patients treated within clinically recommended times <ul style="list-style-type: none"> <li>• Category 1 (30 days)</li> <li>• Category 2 (90 days)<sup>1</sup></li> <li>• Category 3 (365 days)<sup>1</sup></li> </ul>	2,058 .. ..	2,332 2,090 352
Number of Telehealth outpatients service events <sup>9</sup>	21,188	24,491
Total weighted activity units (WAU) <sup>10</sup> <ul style="list-style-type: none"> <li>• Acute Inpatients</li> <li>• Outpatients</li> <li>• Sub-acute</li> <li>• Emergency Department</li> <li>• Mental Health</li> <li>• Prevention and Primary Care</li> </ul>	66,973 15,469 9,419 24,396 17,482 2,691	71,772 17,581 12,341 25,650 14,035 3,029
Ambulatory mental health service contact duration (hours) <sup>4</sup>	>72,612	53,835
Staffing <sup>11</sup>	5,209	5,505

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

- 2 Staphylococcus aureus (including MRSA) bloodstream (SAB) infections 2023–2024 Actual rate is based on data from 1 July 2023 to 31 March 2024 as at 14 May 2024.
- 3 Previous analysis has shown similar rates of follow up for both Indigenous and non-Indigenous Queenslanders are evident, but trends are impacted by a smaller number of separations for Indigenous Queenslanders.
- 4 Mental Health data is as at 19 August 2024.
- 5 Waiting within clinically recommended time is a point in time performance measure. 2023–2024 Actual is as at 1 July 2024.
- 6 Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for specialist outpatients, it is expected that higher proportions of patients seen from the waitlist will be long wait patients and the seen within clinically recommended time percentage will be lower. To maintain the focus on long wait reduction, the targets for category 2 and 3 patients are not applicable.
- 7 There is no nationally agreed target for this measure, and the median wait time varies depending on the proportion of patients in each urgency category.
- 8 Cost per WAU is reported in QWAU Phase Q26 and is based on data available on 19 August 2024. 2023–2024 Actual includes in-year funding, e.g. Cost of Living Allowance (COLA), Enterprise Bargaining uplift, Special Pandemic Leave payment, and additional funding for new initiatives.
- 9 Telehealth 2023–2024 Actual is as at 20 August 2024.
- 10 All measures are reported in QWAU Phase Q26. The 2023–2024 Actual is based on data available on 19 August 2024. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.
- 11 Corporate FTEs are allocated across the service to which they relate. The department participates in a partnership arrangement in the delivery of its services, whereby corporate FTEs are hosted by the department to work across multiple departments. 2023–2024 Actual is for pay period ending 23 June 2024.

## Financial summary

Darling Downs Health reported an unfavourable position (\$717,000) in 2023-2024, compared to a surplus \$2.9 million in 2022-2023.

### Financial summary statement

Revenue and expenses	FY ending 30 Jun 24 \$(000)	FY ending 30 Jun 23 \$(000)
Revenue	1,258,598	1,133,379
Expenses		
Labour and employment	837,115	772,260
Non-labour	367,983	309,782
Depreciation and amortisation	54,217	48,447
Total Expenses	1,259,315	1,130,489
Net surplus or deficit from operations	(717)	2,890

### Financial outlook

In 2024-2025, Darling Downs Health will have a budget of \$1.25 billion, which is an increase of \$130 million or 12 per cent over the 2023-2024 operating budget.

## **Deferred maintenance**

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

The Maintenance Management Framework defines deferred maintenance as maintenance work that is postponed to a future budget cycle or until funds become available. Some maintenance activities can be postponed without immediately having noticeable effect on the functionality of the building. All deferred maintenance items are risk-assessed, to identify any potential impact on users and services, and are closely managed to ensure all facilities are safe.

As of 30 June 2024, Darling Downs Health had reported deferred maintenance of \$316,491,163.

Darling Downs Health has the following strategies in place to mitigate any risks associated with these items:

- Seek assistance from Sustaining Capital Program
- Engage with the Department of Health around adequate levels of funding for repairs and maintenance (annual negotiations through Service Agreement and periodical negotiations or funding requests, to address maintenance events directly relating to the health and safety of staff and patients or directly impacting on continuity of health services delivery).

# Financial Statements

## **Darling Downs Hospital and Health Service** **ABN 64 109 516 141**

**Financial Statements – 30 June 2024**

**DARLING DOWNS HOSPITAL AND HEALTH SERVICE**  
**Financial Statements**  
**For the year ended 30 June 2024**

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**General information**

The Darling Downs Hospital and Health Service (Darling Downs Health) is a Queensland Government statutory body established under the *Hospital and Health Boards Act 2011* and its registered trading name is Darling Downs Hospital and Health Service.

Darling Downs Health is controlled by the State of Queensland which is the ultimate parent entity.

The principal address of the Darling Downs Hospital and Health Service is:

Jofre  
Baillie Henderson Hospital  
Cnr Hogg & Tor Streets  
Toowoomba QLD 4350

A description of the nature of the operations of Darling Downs Health and its principal activities is included in the notes to the financial statements.

For information in relation to the financial statements of Darling Downs Health, email [DDHHS@health.qld.gov.au](mailto:DDHHS@health.qld.gov.au) or visit the Darling Downs Health website at <https://www.darlingdowns.health.qld.gov.au>.

**DARLING DOWNS HOSPITAL AND HEALTH SERVICE**  
**Statement of Comprehensive Income**  
**For the year ended 30 June 2024**

	Notes	2024 \$'000	2023 \$'000
<b>OPERATING RESULT</b>			
<b>Income from continuing operations</b>			
Funding for public health services	4	1,095,516	985,301
User charges and fees	5	93,924	83,547
Grants and other contributions	6	63,711	59,787
Interest		1,384	728
Other revenue		3,686	3,674
<b>Total revenue</b>		<b>1,258,221</b>	<b>1,133,037</b>
Gains on disposal of assets		377	342
<b>Total income from continuing operations</b>		<b>1,258,598</b>	<b>1,133,379</b>
<b>Expenses from continuing operations</b>			
Employee expenses	7	137,689	124,170
Health service employee expenses	8	699,426	648,090
Supplies and services	10	358,968	297,964
Grants and subsidies		2,433	3,985
Depreciation and amortisation	16 & 17	54,217	48,447
Impairment losses		2,564	2,375
Finance/ borrowing costs		183	163
Other expenses	11	3,835	5,295
<b>Total expenses from continuing operations</b>		<b>1,259,315</b>	<b>1,130,489</b>
<b>Operating result from continuing operations</b>		<b>(717)</b>	<b>2,890</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not reclassified to operating result</b>			
Increase/(decrease) in asset revaluation surplus	16 & 21	76,253	35,306
<b>Total items not reclassified to operating result</b>		<b>76,253</b>	<b>35,306</b>
<b>Total other comprehensive income</b>		<b>76,253</b>	<b>35,306</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>75,536</b>	<b>38,196</b>

*The accompanying notes form part of these financial statements*



**DARLING DOWNS HOSPITAL AND HEALTH SERVICE**  
**Statement of Financial Position**  
**As at 30 June 2024**

	Notes	2024 \$'000	2023 \$'000
<b>Current assets</b>			
Cash and cash equivalents	12	73,620	67,169
Receivables	13	9,491	9,169
Inventories	14	9,407	8,480
Other current assets	15	35,930	54,388
<b>Total current assets</b>		<b>128,448</b>	<b>139,206</b>
<b>Non-current assets</b>			
Property, plant and equipment	16	661,351	564,181
Right-of-use assets	17	7,501	7,972
<b>Total non-current assets</b>		<b>668,852</b>	<b>572,153</b>
<b>Total assets</b>		<b>797,300</b>	<b>711,359</b>
<b>Current liabilities</b>			
Payables	18	108,952	107,080
Lease liabilities	17	2,676	1,941
Accrued employee benefits		2,845	9,956
Unearned revenue	19	3,221	279
<b>Total current liabilities</b>		<b>117,694</b>	<b>119,256</b>
<b>Non-current liabilities</b>			
Lease liabilities	17	4,766	5,971
<b>Total non-current liabilities</b>		<b>4,766</b>	<b>5,971</b>
<b>Total liabilities</b>		<b>122,460</b>	<b>125,227</b>
<b>Net assets</b>		<b>674,840</b>	<b>586,132</b>
<b>Equity</b>			
Contributed equity	20	320,204	307,032
Accumulated surplus/(deficit)		74,413	75,130
Asset revaluation surplus	21	280,223	203,970
<b>Total equity</b>		<b>674,840</b>	<b>586,132</b>

*The accompanying notes form part of these financial statements*

**DARLING DOWNS HOSPITAL AND HEALTH SERVICE**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2024**

		<i>Contributed</i>	<i>Accumulated</i>	<i>Asset</i>	
	<i>Notes</i>	<i>Equity</i>	<i>Surplus/ (Deficit)</i>	<i>Revaluation</i>	<i>Total</i>
		<i>\$'000</i>	<i>\$'000</i>	<i>Surplus</i>	<i>Equity</i>
				<i>\$'000</i>	<i>\$'000</i>
<b>Balance as at 1 July 2022</b>		<b>263,924</b>	<b>72,240</b>	<b>168,664</b>	<b>504,828</b>
<i>Operating result from continuing operations</i>		-	2,890	-	2,890
<i>Other comprehensive income</i>					
Increase/(decrease) in asset revaluation surplus	21	-	-	35,306	35,306
<b>Total comprehensive income for the year</b>		<b>-</b>	<b>2,890</b>	<b>35,306</b>	<b>38,196</b>
<i>Transactions with owners as owners</i>					
Net assets received/(transferred) during year	20	649	-	-	649
Non appropriated equity injections (inc capital works)		90,906	-	-	90,906
Non appropriated equity withdrawals (depreciation funding)		(48,447)	-	-	(48,447)
<b>Total transactions with owners as owners</b>		<b>43,108</b>	<b>-</b>	<b>-</b>	<b>43,108</b>
<b>Balance as at 30 June 2023</b>		<b>307,032</b>	<b>75,130</b>	<b>203,970</b>	<b>586,132</b>
<b>Balance as at 1 July 2023</b>		<b>307,032</b>	<b>75,130</b>	<b>203,970</b>	<b>586,132</b>
<i>Operating result from continuing operations</i>		-	(717)	-	(717)
<i>Other comprehensive income</i>					
Increase/(decrease) in asset revaluation surplus	21	-	-	76,253	76,253
<b>Total comprehensive income for the year</b>		<b>-</b>	<b>(717)</b>	<b>76,253</b>	<b>75,536</b>
<i>Transactions with owners as owners</i>					
Net assets received/(transferred) during year	20	652	-	-	652
Non appropriated equity injections (inc capital works)		66,737	-	-	66,737
Non appropriated equity withdrawals (depreciation funding)		(54,217)	-	-	(54,217)
<b>Total transactions with owners as owners</b>		<b>13,172</b>	<b>-</b>	<b>-</b>	<b>13,172</b>
<b>Balance as at 30 June 2024</b>		<b>320,204</b>	<b>74,413</b>	<b>280,223</b>	<b>674,840</b>

*The accompanying notes form part of these financial statements*

**DARLING DOWNS HOSPITAL AND HEALTH SERVICE**  
**Statement of Cash Flows**  
**For the year ended 30 June 2024**

	2024	2023
Notes	\$'000	\$'000
<b>Cash flows from operating activities</b>		
<b>Inflows:</b>		
Funding for public health services	1,061,548	895,288
User charges and fees	92,831	74,890
Grants and other contributions	53,508	50,227
Interest receipts	1,384	728
GST input tax credits from ATO	29,903	21,203
GST collected from customers	1,594	1,188
Refundable accommodation receipts	11,948	9,393
Other	3,686	3,674
<b>Total cash provided by operating activities</b>	<b>1,256,402</b>	<b>1,056,591</b>
<b>Outflows:</b>		
Employee expenses	144,800	115,949
Health service employee expenses	709,830	632,115
Supplies and services	344,173	275,722
Grants and subsidies	2,456	3,771
Finance/ borrowing costs	183	163
GST paid to suppliers	29,578	22,218
GST remitted to ATO	1,636	1,179
Refundable accommodation payments	6,260	6,366
Other	3,569	5,120
<b>Total cash used in operating activities</b>	<b>1,242,485</b>	<b>1,062,603</b>
<b>Net cash provided by/(used in) operating activities<sup>1</sup></b>	<b>13,917</b>	<b>(6,012)</b>
<b>Cash flows from investing activities</b>		
<b>Inflows:</b>		
Sales of property, plant and equipment	320	397
<b>Total cash provided by investing activities</b>	<b>320</b>	<b>397</b>
<b>Outflows:</b>		
Payments for property, plant and equipment	71,640	86,195
<b>Total cash used in investing activities</b>	<b>71,640</b>	<b>86,195</b>
<b>Net cash provided by/(used in) investing activities</b>	<b>(71,320)</b>	<b>(85,798)</b>
<b>Cash flows from financing activities</b>		
<b>Inflows:</b>		
Proceeds from equity injections	66,737	90,906
<b>Total cash provided by financing activities</b>	<b>66,737</b>	<b>90,906</b>
<b>Outflows:</b>		
Lease payments	2,883	2,753
<b>Total cash used in financing activities<sup>2</sup></b>	<b>2,883</b>	<b>2,753</b>
<b>Net cash provided by/(used in) financing activities</b>	<b>63,854</b>	<b>88,153</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>6,451</b>	<b>(3,657)</b>
Cash and cash equivalents at beginning of financial year	67,169	70,826
<b>Cash and cash equivalents at end of financial year</b>	<b>73,620</b>	<b>67,169</b>

<sup>1</sup> Refer to the reconciliation of operating result to net cash provided by/(used in) operating activities in the *Notes to the Statement of Cash Flows*

<sup>2</sup> Refer to the changes in liabilities arising from financing activities in the *Notes to the Statement of Cash Flows*

**DARLING DOWNS HOSPITAL AND HEALTH SERVICE**  
**Notes to the Statement of Cash Flows**  
**For the year ended 30 June 2024**

**(a) Reconciliation of operating result to net cash provided by/(used in) operating activities**

	2024	2023
	\$'000	\$'000
<b>Operating result from continuing operations</b>	(717)	2,890
<b>Non-cash items included in operating result</b>		
Depreciation and amortisation	54,217	48,447
Depreciation grant funding	(54,217)	(48,447)
Net (gain)/loss on disposal of non-current assets	(72)	(167)
Donated assets received	(166)	(11)
Asset stocktake write-on	(40)	-
<b>Change in assets and liabilities</b>		
(Increase)/decrease in trade receivables	(518)	(926)
(Increase)/decrease in GST input tax credits receivable	326	(1,015)
(Increase)/decrease in other receivables	(88)	(45)
(Increase)/decrease in inventories	(927)	(321)
(Increase)/decrease in contract assets	8,727	(21,982)
(Increase)/decrease in other current assets	9,731	(21,891)
Increase/(decrease) in trade payables	7,061	12,553
Increase/(decrease) in accrued employee benefits	(7,111)	8,220
Increase/(decrease) in other payables	(5,189)	19,436
Increase/(decrease) in GST input tax credits payable	(42)	9
Increase/(decrease) in contract liabilities and unearned revenue	2,942	(2,762)
<b>Net cash provided by/(used in) operating activities</b>	<b>13,917</b>	<b>(6,012)</b>

**(b) Changes in liabilities arising from financing activities**

	2024	2023
	\$'000	\$'000
<b>Non-cash changes</b>		
Opening balance	7,912	7,267
New leases acquired	2,413	3,398
<b>Cash flows</b>		
Cash repayments	(2,883)	(2,753)
<b>Closing balance</b>	<b>7,442</b>	<b>7,912</b>

**DARLING DOWNS HOSPITAL AND HEALTH SERVICE**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2024**

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# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 1. Objectives and principal activities of the Darling Downs Hospital and Health Service

Darling Downs Hospital and Health Service (Darling Downs Health) is an independent statutory body, overseen by a local Hospital and Health Board. Darling Downs Health provides public hospital and healthcare services as defined in the service agreement with the Department of Health (DoH).

Details of the services undertaken by Darling Downs Health are included in the Annual Report.

### 2. Basis of financial statement preparation

#### (a) Statement of compliance

These financial statements are prepared in compliance with section 62(1) of the *Financial Accountability Act 2009* and section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for periods beginning on or after 1 July 2023.

Darling Downs Health is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

The financial statements are authorised for issue by the Chair of the Board and the Chief Finance Officer at the date of signing the Management Certificate.

#### (b) Presentation matters

Presentation matters relevant to the financial statements include the following:

- Except where stated, the historical cost convention is used;
- Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required;
- Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period; and
- 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 when Darling Downs Health does not have an unconditional right to defer settlement beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

#### (c) Accounting estimates and judgements

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

Estimates and assumptions with a material effect on the financial statements are outlined in the following notes:

- Revenue recognition (refer to Note 4, Note 5, and Note 6);
- Revaluation of non-current assets (refer to Note 16(d));
- Estimation of useful lives of assets (refer to Note 16(e)); and
- Fair value and hierarchy of assets and liabilities measured at fair value (refer to Note 22).

#### (d) Taxation

Darling Downs Health is exempt from Commonwealth taxation with the exception of Fringe Benefit Tax (FBT) and Goods and Services Tax (GST). All FBT and GST reporting to the Commonwealth is managed centrally by DoH, with payments/receipts made on behalf of Darling Downs Health reimbursed to/from DoH on a monthly basis. GST credits receivable from, and GST payable to, the Australian Tax Office (ATO) are recognised on this basis.

Darling Downs Health, other Hospital and Health Services (HHSs) and DoH satisfy section 149-25(e) of the *A New Tax System (Goods and Services) Act 1999 (Cth)* (the GST Act). Consequently these entities are part of a group for GST purposes under Division 149 of the GST Act. Any transactions between the members of the "group" do not attract GST.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3. New and revised accounting standards and policies

Darling Downs Health did not voluntarily change any accounting policies during the year. In addition, no Australian Accounting Standards have been early adopted in the current period.

The adoption of revisions to *AASB 101 Presentation of Financial Statements* resulted in disclosure of material accounting policy information only rather than significant accounting policies. This means that accounting policy information is disclosed only if it relates to material transactions, other events or conditions and:

- a) the health service has changed accounting policy during the reporting period and this change resulted in a material change to the information in the financial statements;
- b) the health service chose (or was mandated to use) the accounting policy from one or more options permitted by Australian Accounting Standards;
- c) the accounting policy was developed in accordance with *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors* in the absence of an Australian Accounting Standard that specifically applies;
- d) the accounting policy relates to an area for which the health service is required to make significant judgements or assumptions in applying an accounting policy, and the health service discloses those judgements or assumptions in the financial statements; and
- e) the accounting required for them is complex and users of the health service's financial statements would otherwise not understand those material transactions, other events and conditions.

All other Australian Accounting Standards and Interpretations applicable to the current financial year or with future commencement dates are either not applicable to Darling Downs Health's activities, or had no material impact on Darling Downs Health.

### 4. Funding for public health services

	2024	2023
	\$'000	\$'000
Activity based funding	669,046	570,227
Block funding	204,618	194,495
Other system manager funding	221,852	220,579
<b>Total funding for public health services</b>	<b><u>1,095,516</u></b>	<b><u>985,301</u></b>

Funding is provided predominately from DoH for specific public health services purchased by DoH in accordance with a service agreement. The Commonwealth Government pays its share of National Health funding directly to DoH, for onforwarding to the Hospital and Health Service. The service agreement is reviewed periodically and updated for changes in activities and prices of services delivered by Darling Downs Health. Cash funding from the DoH is received fortnightly for State payments and monthly for Commonwealth payments and is recognised as revenue as the performance obligations under the service agreement are discharged. Commonwealth funding to Darling Downs Health in 2024 was \$341.6M (2023: \$308.9M). At the end of the year, an agreed technical adjustment between DoH and Darling Downs Health may be required for the level of services performed above or below the agreed levels, which may result in a contract asset or contract liability. The technical adjustment process is undertaken annually according to the provisions of the service agreement and ensures that the revenue recognised in each financial year correctly reflects Darling Downs Health's delivery of health services.

The service agreement between DoH and Darling Downs Health specifies that DoH funds Darling Downs Health's depreciation charge via non-cash revenue. DoH retains the cash to fund future major capital replacements. This transaction is shown in the Statement of Changes in Equity as a non-appropriated equity withdrawal.

Revenue is recognised as follows:

#### (a) Activity based funding

The service agreement with DoH provides funding for patient care in activity based funded hospitals. The funding is based on an agreed target number of activities and a state-wide price.

Revenue is recognised progressively as activity is delivered each month.

Where activity delivered exceeds the target no additional revenue (or corresponding contract asset) is generally recognised, as the transaction price is unable to be reliably determined, unless agreed with DoH.

Where activity delivered is less than the target, a contract liability and corresponding reduction in revenue is recognised consistent with the service agreement with DoH.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 4. Funding for public health services (continued)

#### (b) Block funding

Block funding includes funding for smaller hospitals not funded through activity based funding, specialist mental health hospitals, community mental health, and teaching, training and research.

The service agreement with DoH does not include any sufficiently specific performance measures for block funding. Revenue is recognised when received.

#### (c) Other system manager funding

Other system manager funding is for items not covered by the National Health Reform Agreement including items such as prevention, promotion and protection, depreciation and other health services.

Where the specific funding line in the service agreement with the DoH contains sufficiently specific performance obligations, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, revenue for the specific funding line is recognised upon receipt, except for special purpose capital funding provided for the acquisition/construction of assets to be controlled by Darling Downs Health. Special purpose capital funding is recognised as unearned revenue when received, and subsequently recognised progressively as Darling Downs Health satisfies its obligations for acquisition or construction of the asset.

### 5. User charges and fees

	2024	2023
	\$'000	\$'000
Hospital fees	38,784	33,951
Pharmaceutical benefits scheme reimbursement	41,039	37,239
Sales of goods and services	13,909	12,129
Other user charges - rental income	192	228
<b>Total user charges and fees</b>	<b>93,924</b>	<b>83,547</b>

#### (a) Hospital fees

Hospital fees comprise inpatient and outpatient revenue including private patients, Medicare ineligible patients, Workcover and other compensable patients.

Revenue is recognised as services are delivered (i.e. inpatient admission or outpatient occasion of service).

#### (b) Pharmaceutical benefits scheme reimbursement

Under the Pharmaceutical Benefits Scheme (PBS), the Australian Government subsidises the cost of a wide range of necessary prescription medicines for most medical conditions. In 2002, Queensland Health entered into an agreement with the Australian Government to allow hospital patients (who are being discharged, attending outpatient clinics or are day-admitted to receive chemotherapy treatment) access to medicines listed on the PBS at subsidised prices. Patients are invoiced at the reduced PBS rate and Darling Downs Health's pharmacies lodge monthly claims for co-payments through the PBS arrangement at which time the revenue is recognised.

#### (c) Sales of goods and services

Sales of goods and services includes recoveries of costs for goods and services provided by Darling Downs Health to DoH and other HHSs, courses and conferences.

Revenue is recognised when it is earned and can be measured reliably with a sufficient degree of certainty. This involves either invoicing for the related goods and/or the recognition of accrued revenue.

### 6. Grants and other contributions

	2024	2023
	\$'000	\$'000
Nursing home grants	28,903	21,369
Home support programme	7,218	7,665
Other specific purpose grants	11,566	17,547
Corporate support services received from DoH	10,014	8,880
Other grants and donations	6,010	4,326
<b>Total grants and other contributions</b>	<b>63,711</b>	<b>59,787</b>



# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 6. Grants and other contributions (continued)

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

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

Goods and services received below fair value are recognised at their fair value, however services are only recognised in the Statement of Comprehensive Income if they would have been purchased had they not been donated, and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

#### (a) Nursing home grants

Funding is received from the Australian Government for the provision of care in residential aged care facilities. Funding received is based on a nation wide price adjusted for the characteristics of services and individual residents care needs.

Revenue is recognised as services are provided to nursing home residents.

#### (b) Home support programme

The Commonwealth Home Support Programme (CHSP) provides entry level support for older people who need help to stay at home. Service providers work with them to maintain their independence. Support can include help with daily tasks, home modifications, transport, social support and nursing care.

Revenue is recognised based on the agreed transaction price as services are delivered to clients.

#### (c) Other specific purpose grants

Darling Downs Health has a number of grant agreements that have been identified as having sufficiently specific performance obligations under enforceable grant agreements. These include home care packages, transition care, specialist training programs, and other minor grants. The revenue associated with these grants is recognised progressively as the performance obligations are satisfied under AASB 15.

The remaining grants do not contain sufficiently specific performance obligations and these grants are recognised upon receipt.

#### (d) Corporate support services received from DoH

Darling Downs Health receives corporate support services from DoH for no cost. Corporate services received include payroll, banking and accounts payable services (the fair value of which are listed above, with a corresponding expense recognised in Supplies and Services in the Statement of Comprehensive Income), some taxation services, supply services and some information technology services.

### 7. Employee expenses

	2024	2023
	\$'000	\$'000
Wages and salaries	106,003	99,040
Annual leave levy	14,304	11,719
Employer superannuation contributions	12,817	9,727
Long service leave levy	2,995	2,492
Other employee related expenses	1,398	1,107
Redundancies and termination payments	172	85
<b>Total employee expenses</b>	<b>137,689</b>	<b>124,170</b>

Under section 20 of the *Hospital and Health Boards Act 2011*, a Hospital and Health Service (HHS) can employ health executives and contracted senior health service employees, including Senior Medical Officers (SMO) and Visiting Medical Officers (VMO). Non-executive staff working in a HHS, with the exception of SMO and VMO, legally remain employees of DoH (Health service employees, refer to Note 8).

The number of full-time equivalent employees (reflecting health executives and contracted senior health service employees), and the number of full-time equivalent staff (health service employees) that legally remain employees of DoH, is disclosed in Note 9.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 7. Employee expenses (continued)

#### (a) Wages and salaries

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

Recoveries of salary and wage costs for Darling Downs Health employees working for other agencies are offset against employee expenses.

#### (b) Workers compensation premium

Darling Downs Health is insured via a direct policy with WorkCover Queensland. The policy covers health service executives, senior health service employees engaged under a contract, and health service employees. A portion of the premiums paid are reported under other employee related expenses and a portion of the premiums paid are reported under Other health service employee related expenses (Note 10) in accordance with the underlying employment relationships.

#### (c) Sick leave

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

#### (d) Annual and long service leave levy

Under the Queensland Government's Annual Leave Central Scheme and Long Service Leave Central Scheme, levies are made on Darling Downs Health to cover the cost of employees' annual and long service leave including leave loading and on-costs.

The levies are expensed in the period in which they are payable. Amounts paid to employees for annual and long service leave are claimed from the scheme quarterly in arrears. DoH centrally manages the levy and reimbursement process on behalf of Darling Downs Health.

#### (e) Superannuation

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

##### i) Defined Contribution (Accumulation) 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. Board Members, Visiting Medical Officers, and employees can choose their superannuation provider, and Darling Downs Health pays contributions into complying superannuation funds.

##### ii) Defined Benefit Plan

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

### 8. Health service employee expenses

All non-executive staff, with the exception of SMO and VMO, are employed by DoH. Provisions in the *Hospital and Health Boards Act 2011* enable Darling Downs Health to perform functions and exercise powers to ensure the delivery of its operational plan.

Under this arrangement:

- DoH provides employees to perform work for Darling Downs Health, and acknowledges and accepts its obligations as the employer of these employees;
- Darling Downs Health is responsible for the day-to-day management of these employees; and
- Darling Downs Health reimburses DoH for the salaries and on-costs of these employees.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 8. Health service employee expenses (continued)

As a result of this arrangement, Darling Downs Health treats the reimbursements to DoH for departmental employees in these financial statements as Health service employee expenses.

Recoveries of salary and wage costs for health service employees working for other agencies are recorded as other revenue.

### 9. Full-time equivalent numbers

The full-time equivalent numbers as at 30 June, as calculated by reference to the Minimum Obligatory Human Resource Information (MOHRI) is disclosed below:

	2024	2023
Number of employees	262	248
Number of health service employees	5,241	4,897
<b>Total full-time equivalent</b>	<b>5,503</b>	<b>5,145</b>

### 10. Supplies and services

	2024	2023
	\$'000	\$'000
Clinical supplies and services	44,754	40,605
Pharmaceuticals	50,979	45,145
Consultants and contractors	59,079	40,611
Outsourced service delivery contracts (clinical services)	45,466	33,790
Repairs and maintenance	17,158	16,415
Pathology and laboratory supplies	26,050	23,092
Catering and domestic supplies	13,604	12,360
Corporate support services from DoH	10,014	8,880
Other health service employee related expenses	9,945	6,990
Patient travel	11,415	9,582
Computer services and communications	19,921	18,123
Inter-entity supplies (paid to DoH)	1,903	1,229
Water and utility costs	9,558	8,932
Insurance premiums (paid to DoH)	8,533	8,334
Leases - buildings (including office accommodation and employee housing)	927	485
Leases - motor vehicles	2,911	2,607
Leases - other	13	43
Minor works, including plant and equipment	8,529	4,272
Other travel	3,371	2,423
Building services	3,543	3,739
Motor vehicles	1,024	1,094
Other supplies and services	10,271	9,213
<b>Total supplies and services</b>	<b>358,968</b>	<b>297,964</b>

#### (a) Insurance premiums

Darling Downs Health is insured under a DoH insurance policy with the Queensland Government Insurance Fund (QGIF) and pays a fee to DoH as a fee for service arrangement. QGIF covers property and general losses above a \$10,000 threshold and medical indemnity payments above a \$20,000 threshold and associated legal fees. QGIF collects an annual premium from insured agencies intended to cover the cost of claims occurring in the premium year, calculated on a risk assessment basis.

#### (b) Leases

Leases include lease rentals for short term leases, lease of low value assets and variable lease payments. Refer to Note 17 for a breakdown of lease expenses and other disclosures.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 11. Other expenses

External audit fees of \$242,200 (2023: \$235,900) relates to the audit of the financial statements.

Darling Downs Health incurred a loss of public monies of \$180,000 (2023: nil).

Special payments include ex-gratia expenditure and other expenditure that Darling Downs Health is not contractually or legally obligated to make to other parties. In compliance with the *Financial and Performance Management Standard 2019*, Darling Downs Health maintains a register setting out details of all special payments approved by Darling Downs Health's delegates. Special payments (ex-gratia payments) totaling \$36K (2023: \$17K) were made during the period.

Special payments during 2023-24 include the following payments over \$5,000:

- two compensation payments for patients personal property which was unable to be located following treatment
- a compensation payment as part of an open disclosure process and ongoing treatment

### 12. Cash and cash equivalents

	2024	2023
	\$'000	\$'000
Operating cash on hand and at bank	43,532	43,209
Refundable accommodation deposits	23,741	18,054
Internally restricted at-call deposits	6,314	5,887
Internally restricted cash at bank	33	19
<b>Total cash and cash equivalents</b>	<b>73,620</b>	<b>67,169</b>

Refundable accommodation deposits (RADs) represent amounts received from residents in aged care facilities for their accommodation. These amounts are permitted to be used for the purposes specified in Section 52N-1(2) of the *Aged Care Act 2011* including investments and facilitating ongoing capital investment in aged care infrastructure. Refundable accommodation deposits are refundable to residents when they leave a residential aged care facility. These funds are retained in the Queensland Treasury Corporation Cash Fund.

Interest earned from RADs is offset against operating and capital costs of the aged care facilities concerned.

Internally restricted cash at bank and at-call deposits represents cash contributions received by Darling Downs Health, primarily from private practice clinicians and from external entities to provide for education, study and research in clinical areas. Contributions are also received from benefactors in the form of gifts, donations and bequests for stipulated purposes. These funds are retained in the Queensland Treasury Corporation Cash Fund.

Internally restricted cash at bank and at-call deposits do not form part of the Whole-of-Government (WoG) banking arrangement, and incur fees as well as earn interest. Interest earned from internally restricted accounts is used in accordance with the terms of the contribution. Interest is calculated on a daily basis reflecting market movements in cash funds. Annual effective interest rates (payable monthly) achieved throughout the year range between 4.49% and 5.26% (2023: 1.93% and 4.26%).

### 13. Receivables

	2024	2023
	\$'000	\$'000
Trade receivables	9,634	8,452
Less: Allowance for impairment loss	(2,888)	(2,224)
<b>Total trade receivables</b>	<b>6,746</b>	<b>6,228</b>
GST receivable	2,639	2,965
GST (payable)	(60)	(102)
<b>Total GST receivable</b>	<b>2,579</b>	<b>2,863</b>
Other	166	78
<b>Total other receivables</b>	<b>166</b>	<b>78</b>
<b>Total receivables</b>	<b>9,491</b>	<b>9,169</b>

Settlement of receivables is generally required within 30 days from invoice date. The collectability of receivables is assessed periodically with allowance being made for impairment.

The closing balance of receivables arising from contracts with customers at 30 June 2024 is \$9,453K (1 July 2023: \$8,148K).

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 13. Receivables (continued)

#### (a) Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any allowance for impairment. Credit risk on receivables is considered minimal given that \$3,119K or 33% (2023: \$3,333K or 36%) of total receivables is due from Government, including GST receivable and amounts owing from DoH and other Hospital and Health Services.

#### (b) Impairment of receivables

Darling Downs Health calculates impairment based on an assessment of individual debtors within specific debtor groupings, including geographic location and service stream (e.g. Aged Care, Home Care, Pharmaceutical Services). A provision matrix is then applied to measure expected credit losses. The allowance for impairment reflects Darling Downs Health's assessment of the credit risk associated with receivables balances and is determined based on historical rates of bad debts (by category) and management judgement. The level of allowance is assessed taking into account the ageing of receivables, historical collection rates, and specific knowledge of the individual debtor's financial position.

A significant portion of debts owing to Darling Downs Health are considered to be low risk of default including amounts owing from Government, amounts owing from private health insurers, and amounts owing for long stay residents at nursing homes. Darling Downs Health already considers some debtor categories such as Medicare Ineligible overseas patients as a higher risk of default and recognises a sufficient allowance for impairment for these categories.

When a trade receivable is considered uncollectable, it is written-off against the allowance account. Subsequent recoveries of amounts previously written-off are credited to other revenue. Changes in the carrying amount of the allowance account are recognised in the Statement of Comprehensive Income.

	2024			2023		
	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000
<b>Impaired receivables</b>						
<b>Ageing</b>						
Less than 30 days	3,750	-4%	143	3,504	-4%	140
30 to 60 days	1,544	-13%	197	1,971	-13%	256
60 to 90 days	1,283	-22%	284	1,188	-29%	344
Greater than 90 days	3,057	-74%	2,264	1,789	-83%	1,484
<b>Total</b>	<b>9,634</b>	<b>-30%</b>	<b>2,888</b>	<b>8,452</b>	<b>-26%</b>	<b>2,224</b>

#### Movements in the allowance for impairment loss

	2024 \$'000	2023 \$'000
Balance at the beginning of the financial year	2,224	1,496
Amounts written off during the year in respect of bad debts	(1,777)	(1,528)
Increase/(decrease) in allowance recognised in operating result	2,441	2,256
<b>Balance at the end of the financial year</b>	<b>2,888</b>	<b>2,224</b>

### 14. Inventories

	2024 \$'000	2023 \$'000
Clinical supplies and equipment	5,922	5,181
Pharmaceuticals	3,147	2,975
Catering and domestic	295	283
Other	43	41
<b>Total inventories</b>	<b>9,407</b>	<b>8,480</b>

Inventories are measured at weighted average cost, adjusted for obsolescence.

Inventories consist mainly of clinical supplies and pharmaceuticals held for distribution to hospitals or residential aged care facilities within Darling Downs Health and other HHSs. These inventories are provided to the facilities at cost. Darling Downs Health provides a central store enabling the distribution of supplies to other HHSs and utilises store facilities managed by DoH.

Unless material, inventories do not include supplies held ready for use in the wards throughout hospital facilities. These are expensed on issue from Darling Downs Health's central store.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

15. Other current assets	2024	2023
	\$'000	\$'000
Contract assets	17,585	26,312
Non-contract assets	16,501	27,011
Prepayments	1,844	1,065
<b>Total other current assets</b>	<b>35,930</b>	<b>54,388</b>

Contract assets arise from contracts with customers, and are transferred to receivables when Darling Downs Health's right to payment becomes unconditional, this usually occurs when the invoice is issued to the customer.

Significant changes in contract asset balances during the year include:

- \$7,523K decrease for amendments to the service level agreement with DoH, predominately for enterprise bargaining agreements and above target activity.

Non-contract assets primarily comprise recoveries from DoH, including reimbursements for capital projects.

## 16. Property, plant and equipment

	Land at fair value \$'000	Buildings & improvements at fair value \$'000	Plant & equipment at cost \$'000	Work in progress at cost \$'000	Total \$'000
Fair value/cost	47,056	1,547,472	143,443	80,964	1,818,935
Accumulated depreciation/amortisation	-	(1,085,875)	(71,709)	-	(1,157,584)
<b>Carrying amount at 30 June 2024</b>	<b>47,056</b>	<b>461,597</b>	<b>71,734</b>	<b>80,964</b>	<b>661,351</b>

*Represented by movements in carrying amount*

Carrying amount at 1 July 2023	42,749	392,370	63,374	65,688	564,181
Acquisitions	-	100	19,506	52,034	71,640
Stocktake write-ons	-	-	40	-	40
Transfers in from other Queensland Government entities	-	903	58	-	961
Donations received	-	-	166	-	166
Disposals	-	-	(248)	-	(248)
Transfers out to other Queensland Government entities	(275)	(9)	(25)	-	(309)
Transfer between asset classes	-	34,378	2,380	(36,758)	-
Net revaluation increments/(decrements)	4,582	71,671	-	-	76,253
Depreciation and amortisation	-	(37,816)	(13,517)	-	(51,333)
<b>Carrying amount at 30 June 2024</b>	<b>47,056</b>	<b>461,597</b>	<b>71,734</b>	<b>80,964</b>	<b>661,351</b>

	Land at fair value \$'000	Buildings & improvements at fair value \$'000	Plant & equipment at cost \$'000	Work in progress at cost \$'000	Total \$'000
Fair value/cost	42,749	1,356,489	128,879	65,688	1,593,805
Accumulated depreciation/amortisation	-	(964,119)	(65,505)	-	(1,029,624)
<b>Carrying amount at 30 June 2023</b>	<b>42,749</b>	<b>392,370</b>	<b>63,374</b>	<b>65,688</b>	<b>564,181</b>

*Represented by movements in carrying amount*

Carrying amount at 1 July 2022	39,150	386,992	49,823	11,923	487,888
Acquisitions	-	874	24,107	61,214	86,195
Transfers in from other Queensland Government entities	-	-	650	-	650
Donations received	-	-	11	-	11
Disposals	(23)	-	(207)	-	(230)
Transfers out to other Queensland Government entities	-	-	(1)	-	(1)
Transfer between asset classes	-	6,984	465	(7,449)	-
Net revaluation increments/(decrements)	3,622	31,684	-	-	35,306
Depreciation and amortisation	-	(34,164)	(11,474)	-	(45,638)
<b>Carrying amount at 30 June 2023</b>	<b>42,749</b>	<b>392,370</b>	<b>63,374</b>	<b>65,688</b>	<b>564,181</b>

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 16. Property, plant and equipment (continued)

#### (a) Recognition of property, plant and equipment

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds and with a useful life of more than one year are reported as Non-Current Assets in the following classes. Items below these values are expensed in the year of acquisition.

<b>Class</b>	<b>Threshold</b>
Buildings (including improvements)	\$10,000
Land	\$1
Plant and equipment	\$5,000

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for Darling Downs Health. 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.

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset. The accounting policy for depreciation of complex assets, and estimated useful lives of components, are disclosed in Note 16(e).

#### (b) Cost of acquisition of assets

Cost is used for the initial recording of all non-current property, plant and equipment acquisitions. Cost is determined as the fair value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

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

#### (c) Measurement of non-current assets

Plant and equipment is measured at cost net of accumulated depreciation and accumulated impairment losses in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for plant and equipment at cost do not materially differ from their fair value.

Land, buildings and improvements are measured at their fair value in accordance with *AASB 116 Property, Plant and Equipment*, *AASB 13 Fair Value Measurement* and Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation.

In respect of the above mentioned asset classes, the cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period. Assets under construction are not revalued until they are ready for use.

#### (d) Revaluation of non-current assets

Land, buildings and improvements classes measured at fair value are revalued on an annual basis by comprehensive or desktop valuations, or by the use of appropriate and relevant indices provided by independent experts. Comprehensive valuations are undertaken at least once every four years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

Where assets have not been comprehensively valued in the reporting period, their previous valuations are materially kept up to date via a desktop valuation, or the application of relevant indices. Darling Downs Health ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. The external valuer supplies the indices used. Such indices are either publicly available, or are derived from market information available to the valuer. The valuer provides assurance of their robustness, validity and appropriateness for application to the relevant assets.

Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided by the valuer based on Darling Downs Health's own particular circumstances.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 16. Property, plant and equipment (continued)

#### (d) Revaluation of non-current assets (continued)

##### Fair value measurement - land

Darling Downs Health has engaged the State Valuation Service (SVS) to provide a market based valuation in accordance with a four year rolling revaluation program (with indices applied in the intervening periods). Desktop valuations were undertaken for high-value land parcels outside the geographic area being comprehensively valued, based on their unique and complex nature.

The revaluation program excludes properties which do not have an active market, for example properties under Deed of Grant (recorded at a nominal value of \$1).

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

The 2023-24 revaluation program resulted in an increment of \$4,582K (2023: increment of \$3,622K) to the carrying amount of land, which is recognised as an asset revaluation surplus.

##### Fair value measurement - buildings and improvements

Darling Downs Health engaged independent experts, AECOM Pty Ltd to undertake building revaluations in accordance with a four year rolling revaluation program (with indices applied in the intervening periods).

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

To determine the replacement cost, the lowest cost that would be incurred today, to replace the existing building with a modern equivalent, is assessed. The valuation assumes a modern equivalent building will comply with current legislation (e.g. building code) and provide the same service function and form (shape and size) as the original building but with more contemporary design, materials, safety standards and construction approaches.

In determining the revalued amount the measurement of key quantities of certain elements includes:

- Building footprint (roof area);
- Girth of the building;
- Height of the building;
- Number of staircases; and
- Number of lift 'stops'.

Key quantities are measured from drawings provided and verified on site during inspections. These measured quantities are assigned unit rates to determine a base replacement cost for each element. The unit rates are derived from recent similar projects analysed at an elemental level. 'On-costs' have been incorporated to provide for:

- Contractors preliminary items (establishment, supervision, scaffolding, tower cranes, etc.);
- Project contingencies;
- Professional and statutory fees; and
- Client costs (management of the project etc).

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



# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 16. Property, plant and equipment (continued)

#### (d) Revaluation of non-current assets (continued)

##### Fair value measurement - buildings and improvements (continued)

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

Significant judgement is also used to assess the remaining service potential of the facility, given local climatic and environmental conditions and records of the current condition assessment of the facility.

The revaluation program resulted in an increment of \$71,671K (2023: \$31,684K) to the carrying amount of buildings.

#### (e) Depreciation and amortisation

Land is not depreciated as it has an unlimited useful life.

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

Assets under construction (work-in-progress) are not depreciated until the earlier of construction being complete or the asset is ready for its intended use. These assets are then reclassified to the relevant class within property, plant and equipment.

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

Major components purchased specifically for particular assets are capitalised and depreciated on the same basis as the asset to which they relate. Where components are not separately accounted for, a review is undertaken annually to confirm there is no material effect on reported depreciation expense.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the shorter of the estimated useful lives of the improvements or the unexpired period of the lease.

All asset useful lives are reviewed annually to ensure that the remaining service potential of the assets is reflected in the financial statements. Darling Downs Health determines the estimated useful lives for its property, plant and equipment based on the expected period of time over which economic benefits arising from the use of the asset will be derived. Significant judgement is required to determine useful lives which could change significantly as a result of technical innovations or other circumstances and events. The depreciation charge will increase where the useful lives are less than previously estimated, or the asset becomes technically obsolete or non-strategic assets that have been abandoned or sold are written-off or written-down. For Darling Downs Health's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

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

<u>Class</u>	<u>Depreciation / amortisation rates</u>	
	2024	2023
	%	%
Buildings and improvements	0.78 - 7.69	0.78 - 7.69
Plant and equipment	2.27 - 20.00	2.27 - 20.00

#### (f) Impairment of non-current assets

All property, plant and equipment is assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. If an indicator of possible impairment exists, Darling Downs Health determines the asset's recoverable amount under *AASB 136 Impairment of Assets*. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and value in use.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 16. Property, plant and equipment (continued)

#### (f) Impairment of non-current assets (continued)

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

For other non-specialised property, plant and equipment measured at fair value, where indicators of impairment exist, the only difference between the assets fair value and its fair value less costs of disposal is the incremental costs attributable to 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 assets measured at fair value, the impairment loss is treated as a revaluation decrease and is offset against the asset revaluation surplus of the relevant class to the extent available. Where no asset revaluation surplus is available, in respect of the class of 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.

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 decrement 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 the asset through the asset revaluation surplus.

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

### 17. Right-of-use assets and lease liabilities

#### (a) Right-of-use assets

	Buildings & improvements \$'000	Plant & equipment \$'000	Total \$'000
Cost	15,081	214	15,295
Accumulated depreciation	(7,714)	(80)	(7,794)
<b>Carrying amount at 30 June 2024</b>	<b>7,367</b>	<b>134</b>	<b>7,501</b>
<i>Represented by movements in carrying amount</i>			
Opening balance at 1 July 2023	7,800	172	7,972
Additions	2,401	12	2,413
Depreciation	(2,834)	(50)	(2,884)
<b>Closing balance at 30 June 2024</b>	<b>7,367</b>	<b>134</b>	<b>7,501</b>
Opening balance at 1 July 2022	7,377	6	7,383
Additions	3,215	183	3,398
Depreciation	(2,792)	(17)	(2,809)
<b>Closing balance at 30 June 2023</b>	<b>7,800</b>	<b>172</b>	<b>7,972</b>

Darling Downs Health 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.

Darling Downs Health 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 expenses on a straight line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

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

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 17. Right-of-use assets and lease liabilities (continued)

<b>(b) Lease liabilities</b>	2024	2023
	\$'000	\$'000
<b>Current</b>		
Lease liabilities	2,676	1,941
<b>Non-current</b>		
Lease liabilities	4,766	5,971
<b>Total</b>	<u>7,442</u>	<u>7,912</u>

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

#### (c) Details of leasing arrangements as lessee

Specialist medical facilities	Darling Downs Health leases commercial premises from which it provides various health services.  Lease payments are adjusted annually based on market rent reviews. If an option to renew a lease is exercised, then the lease payments will reflect the market rate at that point.
Employee housing	Darling Downs Health routinely enters into residential leases at market rates to facilitate the provision of employee accommodation across the health service.  The requirement for these leases are regularly assessed, and rental agreements are ordinarily renewed prior to finalisation of the current lease term.
Equipment	Darling Downs Health's equipment leases are generally on a short-term basis, or leases of low value assets. Lease terms for plant and equipment recognised on balance-sheet can range from 1 to 5 years.

#### (d) Office accommodation, employee housing and motor vehicles

The Department of Energy and Public Works (DEPW) provides Darling Downs Health with access to office accommodation, employee housing and motor vehicles under government-wide frameworks. These arrangements are categorised as procurement of services rather than as leases because DEPW has substantive substitution rights over the assets. The related service expenses are included in Note 10.

<b>18. Payables</b>	2024	2023
	\$'000	\$'000
Trade payables	50,304	43,243
Payable to Department of Health	16,344	24,329
Accrued expenses	17,819	20,641
Refundable accommodation deposits	23,741	18,054
Other	744	813
<b>Total payables</b>	<u>108,952</u>	<u>107,080</u>

Payables are unsecured and generally settled in accordance with the vendor's terms and conditions but within 60 days.

Refundable accommodation deposits (RADs) are recognised upon receipt of RADs from residential aged care facility residents. RADs are refundable to residents within 14 days of their leaving a residential aged care facility. Amounts are unsecured. Darling Downs Health has a liquidity management standard to ensure that it is able to repay RADs that may be due within the following 12 months.

<b>19. Unearned revenue</b>	2024	2023
	\$'000	\$'000
Contract liabilities	3,221	279
<b>Total unearned revenue</b>	<u>3,221</u>	<u>279</u>

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

Of the amount included in the contract liability balance at 1 July 2023, \$279K has been recognised as revenue in 2023-24.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 19. Unearned revenue (continued)

Significant changes in contract liabilities during the year:

- \$2,163K decrease for the Rural Junior Doctor Training Innovation Fund
- \$790K increase for the Commonwealth Home Support Programme

Contract liabilities at 30 June 2024 include student placement services to be delivered and revenue received to deliver the Commonwealth home support programme.

### 20. Contributed equity

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

Transactions with owners as owners include equity injections for non-current asset acquisitions. Assets received or transferred by Darling Downs Health are accounted for in line with the accounting policy outlined in Note 16(b). Transactions with owners as owners also includes non-cash equity withdrawals to offset non-cash depreciation funding received under the service agreement with DoH.

Construction of major health infrastructure continues to be funded by DoH. For projects that are managed by DoH, assets are transferred from DoH to Darling Downs Health, upon practical completion, by the Minister for Health, Mental Health and Ambulance Services as a contribution by the State through equity.

The value of assets received or transferred are outlined in the table below:

	2024	2023
	\$'000	\$'000
Transfers from DoH	961	650
Transfers to DoH	(309)	(1)
<b>Total net assets received or transferred</b>	<b>652</b>	<b>649</b>

### 21. Asset revaluation surplus

	Land	Buildings & improvements	Total
	\$'000	\$'000	\$'000
Balance at 1 July 2022	814	167,850	168,664
Revaluation increment/(decrement)	3,622	31,684	35,306
<b>Balance at 30 June 2023</b>	<b>4,436</b>	<b>199,534</b>	<b>203,970</b>
Revaluation increment/(decrement)	4,582	71,671	76,253
<b>Balance at 30 June 2024</b>	<b>9,018</b>	<b>271,205</b>	<b>280,223</b>

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

### 22. Fair value measurement

Fair value is the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value measurement can be sensitive to various valuation inputs selected. Considerable judgement is required to determine what is significant to fair value.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by Darling Downs Health include, but are not limited to, published sales data for land and buildings.

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

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or the current replacement cost for a specific-use asset.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 22. Fair value measurement (continued)

Details of the valuation approach as well as the observable and unobservable inputs used in deriving the fair value of non-financial assets are disclosed in Note 16(d).

Darling Downs Health does not recognise any financial assets or liabilities at fair value, except for cash and cash equivalents. The fair value of trade receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

All assets and liabilities of Darling Downs Health for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent valuations:

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

None of Darling Downs Health's valuations of assets or liabilities are eligible for categorisation into Level 1 of the fair value hierarchy.

There were no transfers of assets between fair value hierarchy levels during the period.

#### (a) Categorisation of fair value of assets and liabilities measured at fair value

	Level 2		Level 3		Total	
	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	47,056	42,749	-	-	47,056	42,749
Buildings and improvements	552	558	461,045	391,812	461,597	392,370
<b>Total</b>	<b>47,608</b>	<b>43,307</b>	<b>461,045</b>	<b>391,812</b>	<b>508,653</b>	<b>435,119</b>

#### (b) Reconciliation of non-financial assets categorised as Level 3:

	\$'000
<b>As at 1 July 2022</b>	386,446
Acquisitions (including upgrades)	874
Transfer between asset classes	6,984
Net revaluation increments/(decrements)	31,634
Depreciation and amortisation charge for the year	<u>(34,126)</u>
<b>As at 30 June 2023</b>	<b>391,812</b>
Acquisitions (including upgrades)	100
Transfers in from other Queensland Government entities	903
Transfer between asset classes	34,378
Net revaluation increments/(decrements)	71,616
Depreciation and amortisation charge for the year	<u>(37,764)</u>
<b>As at 30 June 2024</b>	<b>461,045</b>

### 23. Financial instruments

Financial instruments are classified and measured as follows:

- Cash and cash equivalents - held at amortised cost (Note 12);
- Receivables - held at amortised cost (Note 13); and
- Payables - held at amortised cost (Note 18).

Darling Downs Health does not enter into transactions for speculative purposes, nor for hedging.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 23. Financial instruments (continued)

#### Financial risk management objectives

Financial risk is managed in accordance with Queensland Government and Darling Downs Health policy. These policies provide written principles for overall risk management, as well as policies covering specific areas, and aim to minimise potential adverse effects of risk events on the financial performance of Darling Downs Health.

Darling Downs Health's activities expose it to a variety of financial risks: credit risk, liquidity risk, and market risk.

Darling Downs Health measures risk exposure using a variety of methods as follows:

<b>Risk exposure</b>	<b>Measurement method</b>
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Monitoring of cash flows by management of accrual accounts, sensitivity analysis
Market risk	Interest rate sensitivity analysis

#### i) Credit risk exposure

Credit risk exposure refers to the situation where Darling Downs Health may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

Credit risk on cash and cash equivalents is considered minimal given all Darling Downs Health's deposits are held through the Commonwealth Bank of Australia and by the State through Queensland Treasury Corporation. The maximum exposure to credit risk is limited to the balance of cash and cash equivalents shown in Note 12.

Credit risk on receivables is disclosed in Note 13(a).

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

#### ii) Liquidity risk

Liquidity risk refers to the situation where Darling Downs Health may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Darling Downs Health has an approved debt facility of \$11 million (2023: \$11 million) under WoG banking arrangements to manage any short term cash shortfalls. This facility has not been drawn down as at 30 June 2024 (2023: nil). The liquidity risk of financial liabilities held by Darling Downs Health is limited to the payables balance as shown in Note 18.

#### iii) Market risk

Market risk refers to the risk that the fair value of 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.

Darling Downs Health is exposed to interest rate changes on 24 hour at-call deposits but there is no interest rate exposure on its cash and fixed rate deposits.

Darling Downs Health does not undertake any hedging in relation to interest rate risk and manages its risk as per Darling Downs Health liquidity risk management strategy articulated in Darling Downs Health's Financial Management Practice Manual. Changes in interest rates have a minimal effect on the operating result of Darling Downs Health.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 24. Commitments for expenditure

#### Capital expenditure commitments

Commitments for capital expenditure at the reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2024	2023
	\$'000	\$'000
<b>Buildings and improvements</b>		
Not later than 1 year	969	18,835
<b>Total capital expenditure commitments</b>	<b>969</b>	<b>18,835</b>
<b>Plant and equipment</b>		
Not later than 1 year	1	467
<b>Total capital expenditure commitments</b>	<b>1</b>	<b>467</b>

### 25. Contingencies

#### (a) Litigation in progress

Medical indemnity is underwritten by the Queensland Government Insurance Fund (QGIF). Darling Downs Health's liability in this area is limited to an excess of \$20,000 per insurance event (refer Note 10(a) Insurance premiums). Darling Downs Health's legal advisers and management believe it is not possible to make a reliable estimate of the final amounts payable (if any) in respect of the litigation before the courts at this time.

At balance date, the following number of cases were filed in the courts naming the State of Queensland acting through Darling Downs Health as defendant.

	2024	2023
	Number of cases	Number of cases
Supreme Court	6	8
District Court	4	2
	<b>10</b>	<b>10</b>

#### (b) Guarantees and undertakings

As at reporting date, Darling Downs Health held bank guarantees from third parties for capital works projects totalling \$2,702K (2023: \$3,091K). These amounts have not been recognised as assets in the financial statements.

### 26. Fiduciary trust transactions and balances

#### (a) Patient fiduciary funds

Darling Downs Health acts in a fiduciary trust capacity in relation to patient fiduciary funds and Right of Private Practice trust accounts. Consequently, these transactions and balances are not recognised in the financial statements. Although patients funds are not controlled by Darling Downs Health, trust activities are included in the audit performed annually by the Auditor-General of Queensland.

<b>Patient fiduciary funds</b>	2024	2023
	\$'000	\$'000
Balance at the beginning of the year	658	1,031
Patient fiduciary fund receipts	26,393	23,054
Patient fiduciary fund payments	(26,535)	(23,427)
<b>Balance at the end of the year</b>	<b>516</b>	<b>658</b>
<b>Closing balance represented by:</b>		
Cash at bank and on hand	516	658
<b>Patient fiduciary fund assets at the end of the year</b>	<b>516</b>	<b>658</b>

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 26. Fiduciary trust transactions and balances (continued)

#### (b) Right of private practice (RoPP) scheme

A Right of Private Practice (RoPP) arrangement is where clinicians are able to use Darling Downs Health's facilities to provide professional services to private patients. Darling Downs Health acts as a billing agency in respect of services provided under a RoPP arrangement. Under the arrangement, Darling Downs Health deducts from private patient fees received, a service fee (where applicable) to cover costs associated with the use of Darling Downs Health's facilities and administrative support provided to the medical officer. In addition, where applicable under the agreement, some funds are paid to the General Trust. These funds are used to provide staff with grants for study, research, or educational purposes. Transactions and balances relating to the RoPP arrangement are outlined in the following table.

<i>Right of Private Practice (ROPP) receipts and payments</i>	2024	2023
	\$'000	\$'000
<i>Receipts</i>		
Private practice receipts	4,431	4,898
Bank interest	12	9
<b>Total receipts</b>	<b>4,443</b>	<b>4,907</b>
<i>Payments</i>		
Payments to medical officers	1,135	1,140
Payments to Darling Downs Health for recoverable costs	3,210	3,749
Payments to Darling Downs Health's General Trust	98	18
<b>Total payments</b>	<b>4,443</b>	<b>4,907</b>
<b>Increase in net private practice assets</b>	<b>-</b>	<b>-</b>
<i>Current assets</i>		
Cash - RoPP	426	407
<b>Total current assets</b>	<b>426</b>	<b>407</b>
<i>Current liabilities</i>		
Payable to medical officers	52	84
Payable to Darling Downs Health for recoverable costs	329	308
Payable to Darling Downs Health's General Trust	45	15
<b>Total current liabilities</b>	<b>426</b>	<b>407</b>

### 27. Controlled entities

As at 30 June 2024 and 30 June 2023, Darling Downs Health did not have a controlling interest in any entity.

### 28. Climate risk disclosure

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

- Queensland's 2035 Clean Economy Pathway (<https://www.des.qld.gov.au/climateaction>)
- Queensland Energy and Jobs Plan (<https://www.epw.qld.gov.au/energyandjobsplan>)
- Climate Adaptation Strategy (<https://www.qld.gov.au/environment/climate/climate-change/adapting/strategy>)
- Queensland Sustainability Report (<https://www.treasury.qld.gov.au/programs-and-policies/esg/>)

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks. Darling Downs Health continues to monitor the emergence of material climate-related risks that may impact the financial statements of the health service, including those arising under the Queensland Government's Queensland's 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

### 29. Budget to actual comparison

This section discloses Darling Downs Health's original published budgeted figures for 2023-24 compared to actual results, with explanations of major variances, in respect of the Darling Downs Health's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows.

The original budget has been reclassified to be consistent with the presentation and classification adopted in the financial statements.



# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 29. Budget to actual comparison (continued)

#### Statement of Comprehensive Income

	Variance Note	Original		
		Budget	Actual	Variance*
		2024	2024	2024
		\$'000	\$'000	\$'000
<b>Income from continuing operations</b>				
Funding for public health services	1	984,568	1,095,516	110,948
User charges and fees	2	71,418	93,924	22,506
Grants and other contributions	3	53,624	63,711	10,087
Interest		445	1,384	939
Other revenue		3,030	3,686	656
<b>Total revenue</b>		<b>1,113,085</b>	<b>1,258,221</b>	<b>145,136</b>
Gains on disposal of assets		-	377	377
<b>Total income from continuing operations</b>		<b>1,113,085</b>	<b>1,258,598</b>	<b>145,513</b>
<b>Expenses from continuing operations</b>				
Employee expenses	4	129,259	137,689	(8,430)
Health service employee expenses	5	637,788	699,426	(61,638)
Supplies and services	6	289,442	358,968	(69,526)
Grants and subsidies		1,728	2,433	(705)
Depreciation and amortisation		51,021	54,217	(3,196)
Impairment losses		1,059	2,564	(1,505)
Finance/ borrowing costs		152	183	(31)
Other expenses		2,636	3,835	(1,199)
<b>Total expenses from continuing operations</b>		<b>1,113,085</b>	<b>1,259,315</b>	<b>(146,230)</b>
<b>Operating result</b>				
<b>from continuing operations</b>		<b>-</b>	<b>(717)</b>	<b>(717)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items not reclassified to operating result</b>				
Increase/(decrease) in asset				
revaluation surplus	7	-	76,253	76,253
<b>Total items not reclassified to operating result</b>		<b>-</b>	<b>76,253</b>	<b>76,253</b>
<b>Total other comprehensive income</b>		<b>-</b>	<b>76,253</b>	<b>76,253</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>-</b>	<b>75,536</b>	<b>75,536</b>

\* Favourable/(Unfavourable)

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 29. Budget to actual comparison (continued)

#### Statement of Financial Position

	Variance	Original		
	Note	Budget 2024 \$'000	Actual 2024 \$'000	Variance* 2024 \$'000
<b>Current assets</b>				
Cash and cash equivalents	1	88,316	73,620	(14,696)
Receivables		7,948	9,491	1,543
Inventories		8,833	9,407	574
Other current assets	2	6,262	35,930	29,668
<b>Total current assets</b>		<b>111,359</b>	<b>128,448</b>	<b>17,089</b>
<b>Non-current assets</b>				
Property, plant and equipment	3	546,302	661,351	115,049
Right-of-use assets		5,776	7,501	1,725
<b>Total non-current assets</b>		<b>552,078</b>	<b>668,852</b>	<b>116,774</b>
<b>Total assets</b>		<b>663,437</b>	<b>797,300</b>	<b>133,863</b>
<b>Current liabilities</b>				
Payables	4	85,644	108,952	(23,308)
Lease liabilities		1,564	2,676	(1,112)
Accrued employee benefits		3,106	2,845	261
Unearned revenue		728	3,221	(2,493)
<b>Total current liabilities</b>		<b>91,042</b>	<b>117,694</b>	<b>(26,652)</b>
<b>Non-current liabilities</b>				
Lease liabilities		4,212	4,766	(554)
<b>Total non-current liabilities</b>		<b>4,212</b>	<b>4,766</b>	<b>(554)</b>
<b>Total liabilities</b>		<b>95,254</b>	<b>122,460</b>	<b>(27,206)</b>
<b>Net assets</b>		<b>568,183</b>	<b>674,840</b>	<b>106,657</b>
<b>Equity</b>				
Contributed equity	5	271,112	320,204	49,092
Accumulated surplus/(deficit)		77,297	74,413	(2,884)
Asset revaluation surplus	6	219,774	280,223	60,449
<b>Total equity</b>		<b>568,183</b>	<b>674,840</b>	<b>106,657</b>

\* Favourable/(Unfavourable)

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 29. Budget to actual comparison (continued)

#### Statement of Cash Flows

	Variance	Original		Variance*
	Note	Budget	Actual	2024
		2024	2024	2024
		\$'000	\$'000	\$'000
<b>Cash flows from operating activities</b>				
<b>Inflows:</b>				
Funding for public health services	1	933,547	1,061,548	128,001
User charges and fees	2	70,230	92,831	22,601
Grants and other contributions	3	44,049	53,508	9,459
Interest receipts		445	1,384	939
GST input tax credits from ATO	4	20,350	29,903	9,553
GST collected from customers		815	1,594	779
Refundable accommodation receipts	5	-	11,948	11,948
Other		3,030	3,686	656
<b>Total cash provided by operating activities</b>		<b>1,072,466</b>	<b>1,256,402</b>	<b>183,936</b>
<b>Outflows:</b>				
Employee expenses	6	128,286	144,800	(16,514)
Health service employee expenses	7	637,788	709,830	(72,042)
Supplies and services	8	274,481	344,173	(69,692)
Grants and subsidies		1,728	2,456	(728)
Finance/ borrowing costs		152	183	(31)
GST paid to suppliers	4	20,350	29,578	(9,228)
GST remitted to ATO		815	1,636	(821)
Refundable accommodation payments	5	-	6,260	(6,260)
Other		2,655	3,569	(914)
<b>Total cash used in operating activities</b>		<b>1,066,255</b>	<b>1,242,485</b>	<b>(176,230)</b>
<b>Net cash provided by/(used in) operating activities</b>		<b>6,211</b>	<b>13,917</b>	<b>7,706</b>
<b>Cash flows from investing activities</b>				
<b>Inflows:</b>				
Sales of property, plant and equipment		-	320	320
<b>Total cash provided by investing activities</b>		<b>-</b>	<b>320</b>	<b>320</b>
<b>Outflows:</b>				
Payments for property, plant and equipment	9	-	71,640	(71,640)
<b>Total cash used in investing activities</b>		<b>-</b>	<b>71,640</b>	<b>(71,640)</b>
<b>Net cash provided by/(used in) investing activities</b>		<b>-</b>	<b>(71,320)</b>	<b>(71,320)</b>
<b>Cash flows from financing activities</b>				
<b>Inflows:</b>				
Proceeds from equity injections	10	1,885	66,737	64,852
<b>Total cash provided by financing activities</b>		<b>1,885</b>	<b>66,737</b>	<b>64,852</b>
<b>Outflows:</b>				
Lease payments		1,886	2,883	(997)
<b>Total cash used in financing activities</b>		<b>1,886</b>	<b>2,883</b>	<b>(997)</b>
<b>Net cash provided by/(used in) financing activities</b>		<b>(1)</b>	<b>63,854</b>	<b>63,855</b>
<b>Net increase in cash and cash equivalents</b>		<b>6,210</b>	<b>6,451</b>	<b>241</b>
Cash and cash equivalents at beginning of financial year	11	82,106	67,169	(14,937)
<b>Cash and cash equivalents at end of financial year</b>	12	<b>88,316</b>	<b>73,620</b>	<b>(14,696)</b>

\* Favourable/(Unfavourable)

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 29. Budget to actual comparison (continued)

#### Statement of Comprehensive Income variance notes

- 1 Funding for public health services exceeded the original budget by \$110.9M. Darling Downs Health received these additional funds through amendments to the service agreement with DoH. These amendments included:
  - \$44.9M for increased activity including planned care and waitlist management
  - \$30.9M for enterprise bargaining agreements and other employment related expenses including increases to the superannuation guarantee rate and workforce attraction and retention incentives
  - \$16.8M for specific initiatives including the Better Care Together mental health program, the Putting Patients First initiative, the Connected Community Pathways program, Regional and Remote Birthing Services and Aboriginal and Torres Strait Islander Health
  - \$3.3M to offset warehousing, transport and logistics charges introduced during the year
  - \$3.2M for additional depreciation expenses
- 2 User charges and fees exceeded the original budget by \$22.5M. The variance is predominately due to the recovery of non-capital expenditure from DoH (\$10.9M), recovery of high cost pharmaceuticals under the Pharmaceutical Benefits Scheme (\$3.7M) and Fees for the treatment of Medicare ineligible inpatients. Non-capital projects funded by DoH include the new Bunya Centre Day Surgery (\$2.4M) and the New Toowoomba Hospital (\$1.7M).
- 3 Grants and other contributions exceeded the original budget by \$10.1M. Key variances included:
  - \$5.3M due to increased occupancy at residential aged care facilities and increases to Commonwealth Government funding for residential aged care
  - \$3.4M in donations for capital works and equipment predominantly from the Toowoomba Hospital Foundation
- 4 Employee expenses exceeded the original budget by \$8.4M. \$5.2M is due to an increase of 10 FTE due to the recruitment of Rural Generalist medical officers across rural facilities. \$3.2M relates to increased cost per FTE predominately due to additional employees being eligible for attraction and retention allowances.
- 5 Health service employee expenses exceeded the original budget by \$61.6M. \$37.1M relates to increased cost per FTE consistent with enterprise bargaining agreements (\$15.0M) and increases to the superannuation guarantee charge (\$18.6M). Additionally overtime increased above budgeted levels (\$2.7M). \$24.5M is due to an increase of 177 FTE associated with increased funding for public health services including planned care and waitlist management.
- 6 Supplies and services exceeded the original budget by \$69.5M. An additional \$22.1M was incurred for external contractors to cover leave and roster deficits. \$4.0M additional expenditure on high cost pharmaceuticals for the treatment of cancer and respiratory illnesses was incurred. This increase was funded through the Pharmaceutical Benefits Scheme reimbursement (refer to User charges and fees above). \$17.2M for clinical supplies, outsourced clinical services, prosthetics and pathology was incurred for the treatment of patients above original target levels. \$10.9M additional non-capital expenditure was funded by DoH for projects conducted on their behalf (refer to User charges and fees above). During 2023-24 DoH introduced charges for warehousing, transport & logistics (\$3.7M). Additional revenue under the service agreement with DoH was provided to offset these costs. An additional \$3.2M was incurred for travel related expenses including increases to the patient travel subsidy scheme and accommodation for clinicians across rural facilities.
- 7 The Increase/(decrease) in asset revaluation surplus exceeded the original budget by \$76.3M. The results were driven by the escalation of building costs consistent with current market conditions.

#### Statement of Financial Position variance notes

- 1 Cash and cash equivalents were lower than originally budgeted by \$14.7M predominately due to the Cash and cash equivalents at beginning of financial year being lower than budgeted due to prior year Other current assets and Payables exceeding the original forecast. End of financial year amendments to the service agreement with DoH and outcomes of enterprise bargaining agreements were the principle reasons for these variances.
- 2 Other current assets exceeded the original budget by \$29.7M. \$4.6M reflects reimbursements for capital works undertaken on behalf of DoH. \$22.4M reflects end of financial year amendments to the service agreement with DoH. Key amendments to the service agreement include:
  - \$6.3M to fund planned care initiatives
  - \$2.5M for the purchase of a surgical robot
  - \$2.4M as reimbursement for workforce attraction allowances
- 3 Property, plant and equipment exceeded the original budget by \$115.0M. The opening balance was \$42.5M higher than the original budget due to prior year asset acquisitions exceeding the budgeted amount. Land and building revaluations exceeded the original budget by \$60.4M reflecting current conditions in the building industry.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 29. Budget to actual comparison (continued)

#### Statement of Financial Position variance notes (continued)

- 4 Payables exceeded the original budget by \$23.3M. \$4.1M reflects amounts payable to DoH for end of financial year amendments to the service agreement with DoH. Refundable accommodation deposits exceeded the original budget by \$6.7M due to increased occupancy rates at aged care facilities within the Health Service. \$10.7M reflects the timing of payments to vendors and increased expenditure. Key variances include \$3.9M payable to contractors for capital works programs undertaken on behalf of DoH and \$1.5M payable for external medical and nursing contractors.
- 5 Contributed equity exceeded the original budget by \$49.1M due to the opening balance being higher than estimated due to additional asset acquisitions funded by DoH in 2022-23.
- 6 The Asset revaluation surplus exceeded the original budget by \$60.4M. This is consistent with the results of the 2023-24 Land and Building revaluation program.

#### Statement of Cash Flows variance notes

- 1 The movement in Funding for public health services is consistent with the movement in Funding for public health services in the Statement of Comprehensive Income (\$110.9M) and the receipt of prior year amounts receivable from DoH for capital works programs (\$21.8M).
- 2 The movement in User charges and fees is consistent with the movement in User charges and fees in the Statement of Comprehensive Income.
- 3 The movement in Grants and contributions is consistent with the movement in Grants and contributions in the Statement of Comprehensive Income.
- 4 The movement in GST input tax credits from ATO is offset by the movement in GST paid to suppliers.
- 5 The net movement in Refundable accommodation receipts and Refundable accommodation payments reflects the overall increase in Refundable accommodation deposits consistent with increased residential aged care occupancy rates across the Health Service. Refundable accommodation receipts reflect amounts received from residents as they enter residential aged care facilities whilst Refundable accommodation payments reflect amounts refunded to residents upon discharge.
- 6 The movement in Employee expenses is consistent with the movement in Employee expenses in the Statement of Comprehensive Income (\$8.4M) and amounts paid for enterprise bargaining agreements accrued in the previous financial year (\$8.0M).
- 7 The movement in Health service employee expenses is consistent with the movement in Health service employee expenses in the Statement of Comprehensive Income.
- 8 The movement in Supplies and services is consistent with the movement in Supplies and services in the Statement of Comprehensive Income.
- 9 Payments for property, plant and equipment exceeded the original budget by \$71.6M. Acquisitions of property, plant and equipment reimbursable by DoH were included in the original budget as assets transferred in (\$63.7M). Asset acquisitions reimbursable by DoH in 2023-24 totalled \$66.7M with major items being:
  - \$17.5M for the construction of the new Bunya Centre Day Surgery
  - \$13.3M for building works funded under the Priority Capital Works program
  - \$7.7M for replacement of medical equipment under the Health Technology Equipment Replacement program
  - \$7.7M for asset renewal under the Capital Asset Management and Renewal program
  - \$7.3M for the new Toowoomba HospitalAdditionally the Health Service purchased a surgical robot (\$2.5M) and received donations (primarily from the Toowoomba Hospital Foundation) to purchase medical equipment and ward refurbishments (\$2.7M).
- 10 Proceeds from equity injections is consistent with reimbursements from DoH for acquisitions of property, plant and equipment (refer Payments for property, plant and equipment above).
- 11 The movement of Cash and cash equivalents at beginning of financial year is consistent with the movement in Cash and cash equivalents in the Statement of Financial Position.
- 12 The movement of Cash and cash equivalents at end of financial year is consistent with the movement in Cash and cash equivalents in the Statement of Financial Position.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 30. Key management personnel and remuneration

#### (a) KMP remuneration policy

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

The Governor in Council approves the remuneration arrangements for Hospital and Health Board Chair, Deputy Chair and Members. The Chair, Deputy Chair and Members are paid an annual salary consistent with the Government policy titled: *Remuneration of Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities*.

The Minister for Health, Mental Health and Ambulance Services is identified as part of Darling Downs Health's KMP, consistent with additional guidance included in *AASB 124 Related Party Disclosures*.

The remuneration policy for Darling Downs Health's Executive personnel is set by the Director-General, Department of Health, as provided for under the *Hospital and Health Boards Act 2011*. The remuneration and other terms of employment for the executive management personnel are specified in employment contracts. In the current reporting period, the remuneration of executive management personnel increased by 4% in July 2023 (September 2022: 2.5%), in accordance with Government policy.

Remuneration expenses for executive management personnel comprise the following components:

- Short-term employee expenses which include:
  - (i) Base – consisting of base salary, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee was key management personnel. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income; and
  - (ii) Non-monetary benefits – consisting of provision of vehicle and expense payments together with fringe benefits tax applicable to the benefit. Amounts disclosed equal the taxable value of motor vehicles provided to key management personnel including any fringe benefit tax payable;
- Long term employee expenses include long service leave entitlements earned;
- Post employment benefits include amounts expensed in respect of employer superannuation obligations;
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu on termination, regardless of the reason for termination;
- There were no performance bonuses paid in either the 2023-24 or 2022-23 financial year.

#### (b) Board members

The following details for Board members include those positions that had authority and responsibility for planning, directing and controlling the activities of Darling Downs Health during 2023-24. Further information on these positions can be found in the body of the Annual Report under the section relating to Governing our Organisation.

The date of appointment shown for Board members is the original date of appointment. From time to time, Board members are re-appointed in accordance with the *Hospital and Health Boards Act 2011*.

Name (date appointed and date resigned if applicable)	Year	Short-Term Employee Expenses		Post-Employment Expenses	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000
<b>Mike Horan AM</b> 18 May 2012 to 31 March 2024	2024	61	-	6	67
	2023	81	-	8	89
<b>Dr Dennis Campbell</b> 29 June 2012	2024	58	-	8	66
	2023	51	-	5	56
<b>Professor Julie Cotter</b> 18 May 2017	2024	47	-	7	54
	2023	48	-	5	53
<b>Cheryl Dalton</b> 29 June 2012 to 31 March 2024	2024	37	-	5	42
	2023	48	-	5	53

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 30. Key management personnel and remuneration (continued)

#### (b) Board members (continued)

Name (date appointed and date resigned if applicable)	Year	Short-Term Employee Expenses		Post-Employment Expenses	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000
<b>Dr Stephen Harrop</b> 1 April 2022	2024	48	-	6	54
	2023	47	-	5	52
<b>Dr Ross Hetherington</b> 29 June 2012	2024	51	-	7	58
	2023	50	-	5	55
<b>Terrence Kehoe</b> 1 April 2022	2024	44	-	6	50
	2023	44	-	5	49
<b>Patricia Leddington-Hill</b> 9 November 2012	2024	50	-	7	57
	2023	50	-	5	55
<b>Marie Pietsch</b> 29 June 2012	2024	55	-	7	62
	2023	52	-	5	57
<b>Merrilyn Strohfeldt</b> 31 March 2024	2024	13	-	1	14
	2023	-	-	-	-
<b>Associate Professor Maree Toombs</b> 18 May 2020	2024	46	-	7	53
	2023	47	-	5	52

#### (c) Executive

##### i) 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 Darling Downs Health. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Health Service Chief Executive	Responsible for the overall management of Darling Downs Health through major functional areas to ensure the delivery of key government objectives in improving the health and well-being of all Darling Downs residents.
Executive Director Toowoomba Hospital	Provides single point accountability and leadership for Toowoomba Hospital.
Executive Director Rural	Provides single point accountability and leadership for the Rural Division within Darling Downs Health. This Division includes twenty hospital and health care services, including co-located residential aged care services, and Mt Lofty Heights Residential Aged Care Facility.
Executive Director Mental Health	Provides single point accountability and leadership for Darling Downs Health's Mental Health, Alcohol and Other Drugs services, including acute in-patient services at Toowoomba Hospital, extended in-patient services at Baillie Henderson Hospital and ambulatory care services located throughout Darling Downs Health.
Chief Finance Officer	Provides single point accountability for the Finance Division and coordinates Darling Downs Health's financial management consistent with the relevant legislation and policy directions to support high quality health care within Darling Downs Health.
Executive Director Infrastructure	Provides single point accountability for the Infrastructure Division and coordinates Darling Downs Health's infrastructure projects to support high quality health care within Darling Downs Health.
Executive Director Transformation Analytics & Governance	Provides leadership, direction, and management of corporate governance and legal activities, and provides assurance to the Board, Health Service Chief Executive and senior management that compliance with legal, financial, corporate or statutory obligations is being maintained.
Executive Director Workforce	Provides executive leadership for workforce services of Darling Downs Health. The position leads Human Resources, People and Culture, Work Health and Safety and Emergency preparedness functions to support employee engagement, safety and productivity to meet service delivery needs.

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 30. Key management personnel and remuneration (continued)

#### (c) Executive (continued)

##### i) Details of key management personnel (continued)

Position	Position Responsibility
Executive Director Queensland Rural Medical Service	Provides executive leadership for Queensland Country Practice (QCP), including Relieving Services, Service and Workforce Design and Medical Education Pathways which are all delivered on a State-wide basis. Provides leadership for the promotion of clinical service improvement, consumer satisfaction, clinician engagement, clinical governance, professional and clinical standards as well as clinical workforce education.
Executive Director Medical Services	Provides professional leadership for the medical services of Darling Downs Health. Leads the development and implementation of strategies that will ensure the medical workforce is aligned with identified service delivery needs, and an appropriately qualified, competent and credentialed workforce is maintained.
Executive Director Nursing and Midwifery Services	Provides professional leadership for the nursing services of Darling Downs Health. The position leads the development of strategies that will ensure the nursing and midwifery workforce is aligned with service delivery needs.
Executive Director Allied Health	Provides single point accountability and leadership, strategic planning, delivery and evaluation of the Allied Health Professional functions, and Commonwealth Programs, within Darling Downs Health, to optimise quality health care and business outcomes.
COVID-19 Response Lead Executive	Provides single point accountability and leadership, strategic planning, delivery and evaluation of the Darling Downs Health COVID-19 response to optimise quality health care and business outcomes.

##### ii) Darling Downs Health Executives (Employed by Darling Downs Health)

Name and position (date appointed and date resigned if applicable)	Year	Short-Term Employee Expenses		Long-Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
<b>Annette Scott</b> Health Service Chief Executive 4 October 2021	2024	405	15	9	52	-	481
	2023	338	7	8	34	-	387
<b>Rachel Phillips</b> Executive Director Toowoomba Hospital 26 July 2023	2024	221	-	5	26	-	252
	2023	-	-	-	-	-	-
<b>Shirley-Anne Gardiner</b> Executive Director Toowoomba Hospital 1 August 2016 to 28 July 2023	2024	28	-	1	11	-	40
	2023	215	-	5	17	-	237
<b>Jeffrey Reeves</b> Acting Executive Director Toowoomba Hospital 7 November 2022 to 20 January 2023 & 17 March 2023 to 16 April 2023	2024	-	-	-	-	-	-
	2023	79	-	1	9	-	89



# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 30. Key management personnel and remuneration (continued)

#### (c) Executive (continued)

##### ii) Darling Downs Health Executives (Employed by Darling Downs Health) (continued)

Name and position (date appointed and date resigned if applicable)	Year	Short-Term Employee Expenses		Long-Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
<b>Dr Christopher Cowling</b> Executive Director Rural 25 April 2022	2024	517	-	12	68	-	597
	2023	480	-	10	36	-	526
<b>Malcolm Neilson</b> Executive Director Mental Health 27 June 2016	2024	238	-	5	32	-	275
	2023	240	-	5	22	-	267
<b>Jane Ranger</b> Chief Finance Officer 22 August 2016	2024	253	-	5	33	-	291
	2023	231	-	6	22	-	259
<b>Paul Clayton</b> Executive Director Infrastructure 14 October 2016 to 24 June 2024	2024	242	-	4	26	114	386
	2023	241	-	6	24	-	271
<b>Dr Lynnette Knowles</b> Executive Director Transformation Analytics and Governance 11 January 2023	2024	473	-	11	64	-	548
	2023	211	-	5	19	-	235
<b>Kylie Pippos</b> Executive Director Workforce 3 January 2023	2024	212	-	5	27	-	244
	2023	110	-	3	10	-	123
<b>Jude Wills</b> Acting Executive Director Workforce 7 March 2022 to 2 January 2023	2024	-	-	-	-	-	-
	2023	135	-	3	9	-	147
<b>Dr Hwee Sin Chong</b> Executive Director Queensland Rural Medical Service 24 July 2017 Acting Executive Director Medical Services 24 February 2020 to 4 March 2024	2024	607	1	14	77	-	699
	2023	647	-	13	45	-	705

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 30. Key management personnel and remuneration (continued)

#### (c) Executive (continued)

##### ii) Darling Downs Health Executives (Employed by Darling Downs Health) (continued)

Name and position (date appointed and date resigned if applicable)	Year	Short-Term Employee Expenses		Long-Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Dr Dilip Dhupelia Acting Executive Director Queensland Rural Medical Service 4 March 2024 to 9 June 2024	2024	124	-	3	14	-	141
	2023	-	-	-	-	-	-
Dr Liam Flynn Executive Director Medical Services 25 March 2024	2024	122	-	3	14	-	139
	2023	-	-	-	-	-	-

##### iii) Darling Downs Health Executives employed by the Department of Health under Award

Name and position (date appointed and date resigned if applicable)	Year	Short-Term Employee Expenses		Long-Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Andrea Nagle Executive Director Nursing and Midwifery Services 24 July 2017	2024	283	-	6	36	-	325
	2023	316	-	7	31	-	354
Louise Van Every Executive Director Allied Health 16 January 2023	2024	271	-	6	34	-	311
	2023	126	-	3	14	-	143
Angela O'Shea Acting Executive Director Allied Health 7 March 2022 to 23 January 2023	2024	-	-	-	-	-	-
	2023	94	-	2	9	-	105
Michelle Forrest COVID-19 Response Lead Executive 5 October 2021 to 21 October 2022	2024	-	-	-	-	-	-
	2023	49	-	1	4	-	54

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

For the year ended 30 June 2024

### 31. Related party transactions

#### (a) Transactions with joint control entities

As at 30 June 2024 Darling Downs Health does not have a controlling interest in any entity. Darling Downs Health has joint operational control of Southern Queensland Rural Health (SQRH), in collaboration with University of Queensland (UQ), University of Southern Queensland (USQ), and South West Hospital and Health Service (SWHHS). Darling Downs Health provides a building at the Baillie Henderson Hospital campus for the exclusive use of SQRH.

#### (b) Transactions with KMP or persons and entities related to KMP

All transactions in the year ended 30 June 2024 between Darling Downs Health and key management personnel including their related parties were on standard commercial terms and conditions or were immaterial in nature.

#### (c) Transactions with other Queensland Government controlled entities

Darling Downs Health is controlled by its ultimate parent entity, the State of Queensland. All State of Queensland controlled entities meet the definition of a related party in *AASB 124 Related Party Disclosures*.

The following table summarises significant transactions with Queensland Government controlled entities:

Entity	For the year ending 30 June 2024		As at 30 June 2024	
	Revenue Received	Expenditure Incurred	Asset	Liability
	\$'000	\$'000	\$'000	\$'000
Department of Health	1,145,149	1,009,898	27,444	62,350
Queensland Treasury Corporation	1,318	33	30,424	3

Darling Downs Health receives funding in accordance with a service agreement with the DoH. DoH receives the majority of its revenue from the State Government and the Commonwealth.

Darling Downs Health purchases a number of supplies and services from the DoH including pharmaceuticals, pathology and laboratory services, Information and Communication Technology, aeromedical transport services, and insurance services.

Darling Downs Health has bank accounts with the Queensland Treasury Corporation for internally restricted and patient fiduciary trust monies and receives interest and incurs bank fees on these bank accounts.

There are a number of other transactions which occur between Darling Downs Health and other government related entities. These transactions include, but are not limited to, superannuation contributions made to Australian Retirement Trust, rent paid to the Department of Energy and Public Works, audit fees paid to the Queensland Audit Office, payments to and receipts from other Hospital and Health Services to facilitate the treatment of patients, pharmaceuticals, staff, training and other incidentals. These transactions are made in the ordinary course of Darling Downs Health's business and are on standard commercial terms and conditions.

#### (d) Other

There are no other individually significant transactions with related parties.

### 32. Events occurring after balance date

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

# DARLING DOWNS HOSPITAL AND HEALTH SERVICE

## Notes to the Financial Statements

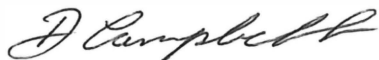
For the year ended 30 June 2024

### Management Certificate of Darling Downs Hospital and Health Service

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 to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Darling Downs Hospital and Health Service for the financial year ended 30 June 2024 and of the financial position of the Darling Downs Hospital and Health Service at the end of that year; and

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



Dr Dennis Campbell PhD MBA FCHSM FAIM GAICD

**Chair**

Darling Downs Hospital and Health Board  
27 / 08 / 2024



Jane Ranger FCPA GAICD BBus CDec

**Chief Finance Officer**

Darling Downs Hospital and Health Service  
27 / 08 / 2024

## INDEPENDENT AUDITOR'S REPORT

To the Board of Darling Downs Hospital and Health Service

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of Darling Downs Hospital and Health Service.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of material accounting policies and other explanatory information, and the management certificate.

In my opinion, the financial report:

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

#### Basis for opinion

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

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

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

#### Key audit matters

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

## Valuation of specialised buildings \$462 million

Refer to Note 16 in the financial report

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

## **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.

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

[https://www.auasb.gov.au/auditors\\_responsibilities/ar6.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar6.pdf)

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

### **Statement**

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

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

### **Prescribed requirements scope**

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



D J Toma  
as delegate of the Auditor-General

28 August 2024

Queensland Audit Office  
Brisbane

# Glossary

Term	Meaning
Accessible	Accessible healthcare is characterised by the ability of people to obtain appropriate healthcare at the right place and right time, irrespective of income, cultural background, or geography
Accreditation	Accreditation is independent recognition of an organisation, service, program, or activity.
Activity Based Funding (ABF)	<p>A management tool with the potential to enhance public accountability and drive technical efficiency in the delivery of health services by:</p> <ul style="list-style-type: none"> <li>• capturing consistent and detailed information on hospital sector activity and accurately measuring the costs of delivery</li> <li>• creating an explicit relationship between funds allocated and services provided</li> <li>• strengthening management’s focus on outputs, outcomes and quality</li> <li>• encouraging clinicians and managers to identify variations in costs and practices so they can be managed at a local level in the context of improving efficiency and effectiveness</li> <li>• providing mechanisms to reward good practice and support quality initiatives.</li> </ul>
Acute care	Care in which the intent is to perform surgery, diagnostic or therapeutic procedures in the treatment of illness or injury. Management of childbirth is also included.
Acute hospital	Is generally a recognised hospital that provides acute care and excludes dental and psychiatric hospitals
Admission	The process whereby a hospital accepts responsibility for a patient’s care and/or treatment. It follows a clinical decision, based on specified criteria, that a patient requires same-day or overnight care or treatment, which can occur in hospital and/ or in the patient’s home (for hospital-in-the-home patients).
Alcohol, tobacco and other drugs service (ATODs)	Alcohol and other drugs services provide people with a range of interventions that influence and support the decision to reduce or cease harmful substance use.
Allied Health staff (Health Practitioners)	Professional staff who meet mandatory qualifications and regulatory requirements in the following areas: audiology; clinical measurement sciences; dietetics and nutrition; exercise physiology; medical imaging; nuclear medicine technology; occupational therapy; orthoptics; pharmacy; physiotherapy; podiatry; prosthetics and orthotics;



Term	Meaning
	psychology; radiation therapy; sonography; speech pathology and social work.
Ambulatory	Care provided to patients who are not admitted to the hospital, such as patients of emergency departments, outpatient clinics and community based (non-hospital) healthcare services.
Antenatal	Antenatal care constitutes screening for health, psychosocial and socioeconomic conditions likely to increase the possibility of specific adverse pregnancy outcomes, providing therapeutic interventions known to be effective; and educating pregnant women about planning for safe birth, emergencies during pregnancy and how to deal with them (WHO, 2011).
Block funding	Block funding is typically applied for small public hospitals where there is an absence of economies of scale that mean some hospitals would not be financially viable under Activity Based Funding (ABF), and for community based services not within the scope of Activity Based Funding.
Breast screen	A breast screen is an x-ray of the breast that can detect small changes in breast tissue before they can be felt by a woman or her doctor. A breast screen is for women who do not have any signs or symptoms of breast abnormalities.
Chronic Disease	Chronic disease: Diseases which have one or more of the following characteristics:  (1) is permanent, leaves residual disability (2) is caused by non-reversible pathological alteration (3) requires special training of the individual for rehabilitation, and/or may be expected to require a long period of supervision, observation or care.
Clinical governance	A framework by which health organisations are accountable for continuously improving the quality of their services and safeguarding high standards of care by creating an environment in which excellence in clinical care will flourish.
Clinical Services Capability Framework (CSCF)	The Clinical Services Capability Framework for Public and Licensed Private Health Facilities outlines the minimum support services, staffing, safety standards and other requirements required in both public and private health facilities to ensure safe and appropriately supported clinical services.
Closing the Gap	A government strategy that aims to reduce disadvantage among Aboriginal peoples and Torres Strait Islanders with respect to life expectancy, child mortality, access to early childhood education, educational achievement, and employment outcomes.

<b>Term</b>	<b>Meaning</b>
Department of Health	The Department of Health is responsible for the overall management of the public sector health system in Queensland and works in partnership with Hospital and Health Services to ensure the public health system delivers high quality hospital and other health services.
Emergency department waiting time	Time elapsed for each patient from presentation to the emergency department to start of services by the treating clinician. It is calculated by deducting the date and time the patient presents from the date and time of the service event.
Endoscopy	Internal examination of either the upper or lower gastrointestinal tract.
Full-time equivalent (FTE)	Refers to full-time equivalent staff currently working in a position.
Governance	Governance is aimed at achieving organisational goals and objectives and can be described as the set of responsibilities and practices, policies and procedures used to provide strategic direction, ensure objectives are achieved, manage risks, and use resources responsibly and with accountability.
GP (General Practitioner)	A general practitioner is a registered medical practitioner who is qualified and competent for general practice in Australia. General practitioners operate predominantly through private medical practices.
Hospital	Healthcare facility established under Commonwealth, state or territory legislation as a hospital or a free-standing day-procedure unit and authorised to provide treatment and/or care to patients.
Hospital and Health Board	The Hospital and Health Boards are made up of a mix of members with expert skills and knowledge relevant to managing a complex healthcare organisation.
Hospital and Health Service	Hospital and Health Service (HHS) is a separate legal entity established by the Queensland Government to deliver public hospital services.
ieMR (Integrated electronic medical record)	The integrated electronic Medical Record solution allows healthcare professionals to simultaneously access and update patient information.
Inpatient	A patient who is admitted to a hospital or health service for treatment that requires at least one overnight stay.
Internal audit	Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

<b>Term</b>	<b>Meaning</b>
Interns	A medical practitioner in the first postgraduate year, learning further medical practice under supervision.
Interventional Cardiology	Interventional cardiology is a branch of cardiology that deals specifically with the catheter-based treatment of structural heart diseases.
Key performance indicators	Key performance indicators are metrics used to help a business define and measure progress towards achieving its objectives or critical success factors.
Long wait	A 'long wait' elective surgery patient is one who has waited longer than the clinically recommended time for their surgery, according to the clinical urgency category assigned. That is, more than 30 days for an urgent (category 1) operation, more than 90 days for a semi-urgent (category 2) operation and more than 365 days for a routine (category 3) operation.
Medical practitioner	A person who is registered with the Medical Board of Australia to practice medicine in Australia, including general and specialist practitioners.
Minimum Obligatory Human Resource Information (MOHRI)	MOHRI is a whole of Government methodology for producing an Occupied Full Time Equivalent (FTE) and headcount value sourced from the Queensland Health payroll system data for reporting and monitoring.
Modified Monash Model (MMM)	Modified Monash Model defines whether a location is metropolitan, rural, remote or very remote. The model measures remoteness and population size on a scale of Modified Monash (MM) categories MM1 to MM7. MM1 is a major city and MM 7 is very remote
Multidisciplinary team	Health professionals employed by a public health service who work together to provide treatment and care for patients. They include nurses, doctors, allied health, and other health professionals.
Multipurpose Health Service (MPHS)	Provide a flexible and integrated approach to health and aged care service delivery for small rural communities. They are funded through pooling of funds from Hospital and Health Services (HHS) and the Australian Government Department of Health and Ageing.
National Disability Insurance Scheme	The National Disability Insurance Scheme (NDIS) is a scheme of the Australian Government that funds costs associated with disability. The scheme was legislated in 2013 and went into full operation in 2020.
National Safety and Quality Health Service Standards (NSQHS)	The NSQHS Standards provide a nationally consistent statement of the level of care consumers can expect from health service organisations.

<b>Term</b>	<b>Meaning</b>
Occasion of service	Any examination, consultation, treatment, or other service provided to a patient.
Outpatient	Non-admitted health service provided or accessed by an individual at a hospital or health service facility.
Outpatient clinic	Provides examination, consultation, treatment, or other service to non-admitted nonemergency patients in a specialty unit or under an organisational arrangement administered by a hospital.
Outreach	Services delivered to sites outside of the service's base to meet or complement local service needs.
Palliative care	Palliative care is an approach that improves quality of life of patients and their families facing the problems associated with life threatening illness, through the prevention of suffering by means of early identification and assessment and treatment of pain and other problems, physical, psychological and spiritual.
Performance indicator	A measure that provides an 'indication' of progress towards achieving the organisation's objectives. Usually has targets that define the level of performance expected against the performance indicator.
Patient Reported Experience Measures (PREMs)	A patient reported experience survey asks patients and parents/carers about their recent experience with the care they/their child received at the hospital. Queensland Health Patient Reported Experience Measures provide the ability to capture real-time patient experience to support clinicians in partnering with patients to achieve safe, high-quality care.
Primary healthcare	Primary healthcare services include health promotion and disease prevention, acute episodic care not requiring hospitalisations, continuing care of chronic diseases, education, and advocacy.
Primary Health Network	<p>Primary Health Networks (PHNs) replaced Medicare Locals from July 1, 2015. PHNs are established with the key objectives of:</p> <ul style="list-style-type: none"> <li>• increasing the efficiency and effectiveness of medical services for patients, particularly those at risk of poor health outcomes; and</li> <li>• improving coordination of care to ensure patients receive the right care in the right place at the right time.</li> </ul> <p>PHNs work directly with general practitioners, other primary healthcare providers, secondary care providers and hospitals to ensure improved outcomes for patients.</p>
Public Health Unit	Public Health Unit (PHU) focus on protecting health; preventing disease, illness and injury; and promoting health and wellbeing at a population or whole of community level. This is distinct from the role of

Term	Meaning
	the rest of the health system which is primarily focused on providing healthcare services to individuals and families.
Public hospital	Public hospitals offer free diagnostic services, treatment, care and inpatient accommodation to Medicare eligible patients. Patients who elect to be treated as a private patient in a public hospital, and patients who are not Medicare eligible are charged for the cost of treatment.
Public patient	A public patient is one who elects to be treated as a public patient, so cannot choose the doctor who treats them, or is receiving treatment in a private hospital under a contract arrangement with a public hospital or health authority.
RISE	<p>The RISE framework drives reform to encapsulate Indigenous ways of seeing, knowing and doing. The RISE framework has four pillars to drive reform:</p> <ul style="list-style-type: none"> <li>• Redesign the health service</li> <li>• Invest in the workforce</li> <li>• Strengthen families; and</li> <li>• Embed Aboriginal and/or Torres Strait Islander community governance and control.</li> </ul>
Risk	The effect of uncertainty on the achievement of an organisation's objectives.
Risk management	A process of systematically identifying hazards, assessing and controlling risks, and monitoring and reviewing activities to make sure that risks are effectively managed.
Service Delivery Statement (SDS)	Service Delivery Statements provide budgeted financial and non-financial information for the Budget year.
Statutory bodies / authorities	A non-departmental government body, established under an Act of Parliament.
Telehealth	<p>Delivery of health-related services and information via telecommunication technologies, including:</p> <ul style="list-style-type: none"> <li>• live, audio and/or video inter-active links for clinical consultations and educational purposes</li> <li>• store-and-forward Telehealth, including digital images, video, audio and clinical (stored) on a client computer, then transmitted securely (forwarded) to a clinic at another location where they are studied by relevant specialists</li> <li>• telehealth services and equipment to monitor people's health in their home.</li> </ul>
Triage category	Urgency of a patient's need for medical and nursing care.

Term	Meaning
Weighted activity unit (WAU)	A single standard unit used to measure all activity consistently.
Working for Queensland (WfQ)	Queensland Health Working for Queensland employee opinion survey. WfQ is an annual survey which measures Queensland public sector employee perceptions of their work, manager, team, and organisation.

# Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul>	ARRs – section 7	5
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs – section 9.1	4 96
	<ul style="list-style-type: none"> <li>Public availability</li> </ul>	ARRs – section 9.2	2
	<ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>	Queensland Government Language Services Policy ARRs – section 9.3	2
	<ul style="list-style-type: none"> <li>Copyright notice</li> </ul>	Copyright Act 1968 ARRs – section 9.4	2
	<ul style="list-style-type: none"> <li>Information Licensing</li> </ul>	QGEA – Information Licensing ARRs – section 9.5	2
General information	<ul style="list-style-type: none"> <li>Introductory Information</li> </ul>	ARRs – section 10	9
Non-financial performance	<ul style="list-style-type: none"> <li>Government’s objectives for the community and whole-of-government plans/specific initiatives</li> </ul>	ARRs – section 11.1	6
	<ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>	ARRs – section 11.2	9, 47
	<ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>	ARRs – section 11.3	50
Financial performance	<ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>	ARRs – section 12.1	52
Governance – management and structure	<ul style="list-style-type: none"> <li>Organisational structure</li> </ul>	ARRs – section 13.1	37
	<ul style="list-style-type: none"> <li>Executive management</li> </ul>	ARRs – section 13.2	30
	<ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>	ARRs – section 13.3	26
	<ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>	Public Sector Ethics Act 1994 ARRs – section 13.4	46
	<ul style="list-style-type: none"> <li>Human Rights</li> </ul>	Human Rights Act 2019 ARRs – section 13.5	47
	<ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>	ARRs – section 13.6	10
Governance – risk management and accountability	<ul style="list-style-type: none"> <li>Risk management</li> </ul>	ARRs – section 14.1	44
	<ul style="list-style-type: none"> <li>Audit committee</li> </ul>	ARRs – section 14.2	29
	<ul style="list-style-type: none"> <li>Internal audit</li> </ul>	ARRs – section 14.3	45
	<ul style="list-style-type: none"> <li>External scrutiny</li> </ul>	ARRs – section 14.4	45
	<ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>	ARRs – section 14.5	46

Summary of requirement	Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>	ARRs – section 14.6 46
Governance – human resources	<ul style="list-style-type: none"> <li>Strategic workforce planning and performance</li> </ul>	ARRs – section 15.1 41
	<ul style="list-style-type: none"> <li>Early retirement, redundancy and retrenchment</li> </ul>	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 44
Open Data	<ul style="list-style-type: none"> <li>Statement advising publication of information</li> </ul>	ARRs – section 16 2
	<ul style="list-style-type: none"> <li>Consultancies</li> </ul>	ARRs – section 31.1 <a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>Overseas travel</li> </ul>	ARRs – section 31.2 <a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>Queensland Language Services Policy</li> </ul>	ARRs – section 31.3 <a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	<ul style="list-style-type: none"> <li>Certification of financial statements</li> </ul>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 92
	<ul style="list-style-type: none"> <li>Independent Auditor's Report</li> </ul>	FAA – section 62 FPMS – section 46 ARRs – section 17.2 93

FAA

*Financial Accountability Act 2009*

FPMS

*Financial and Performance Management Standard 2019*

ARRs

*Annual report requirements for Queensland Government agencies*



