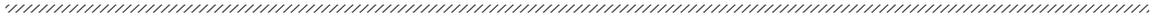




**BOARD OF ARCHITECTS
OF QUEENSLAND**



**Annual Report
2020-2021**



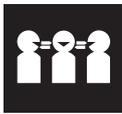
This Annual Report provides information about the Board of Architects of Queensland's financial and non-financial performance for the 2020-21 year. It has been prepared in accordance with the *Financial Accountability Act 2009* (Qld), the *Financial and Performance Management Standard 2009* (Qld) and the *Annual report requirements for Queensland Government agencies (2020-21 reporting period)*.

This report has been prepared for the Minister for Public Works and Procurement to submit to Parliament. It has also been prepared for the information of our stakeholders including the Commonwealth, State and Local Governments, professional associations, architects, the community and staff.

Public availability

Digital copies of this Annual Report are available online at www.boaq.qld.gov.au. Printed copies are available by contacting the Board of Architects of Queensland on (07) 3069 2397 or emailing mail@boaq.qld.gov.au.

Interpreter Service Statement



The Board of Architects of Queensland is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this Annual Report, please contact us at mail@boaq.qld.gov.au and we will arrange an interpreter to communicate the report to you.

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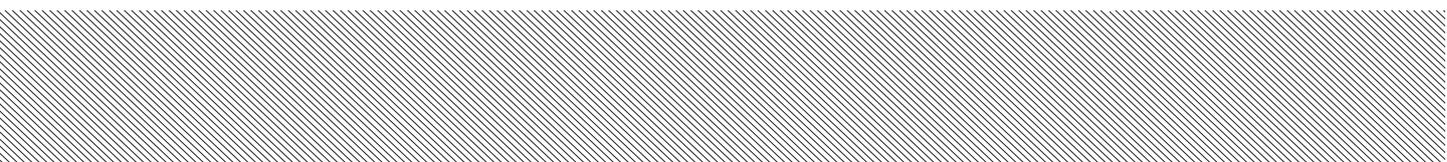


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Letter of Compliance

7 September 2021

The Honourable Mick De Brenni MP
Minister for Public Works and Procurement
GPO Box 2457
BRISBANE QLD 4001

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2020-21 and financial statements for the Board of Architects of Queensland.

I certify that this Annual Report complies with:

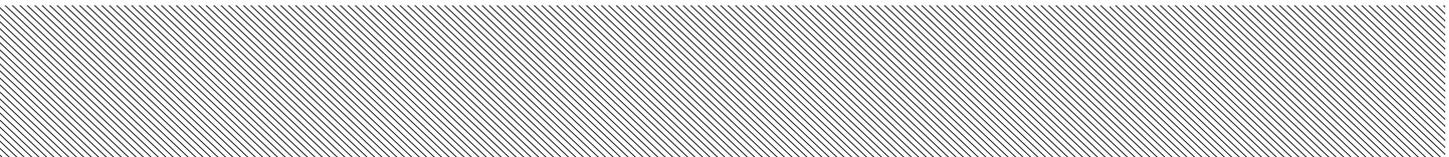
- > the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*; and
- > the detailed requirements set out in the *Annual report requirements for Queensland Government agencies (2020-21 reporting period)*.

A checklist outlining the annual reporting requirements is provided at page 30 of this Annual Report.

Yours faithfully

Bruce Medek

Chairperson
Board of Architects of Queensland



Chairperson's Message

from Bruce Medek

I am pleased to present the *Board of Architects of Queensland's Annual Report 2020-2021*.

This Report is a precis of the work undertaken by the Board of Architects of Queensland (BOAQ) as the independent Statutory Body charged with administering the *Architects Act 2002*. The BOAQ has continued to work to a full agenda, and I am particularly thankful for the support of the Minister, the Honourable Mick de Brenni MP, and the Department of Energy and Public Works, where the BOAQ requires assistance in navigating areas of State legislation. As part of this engagement, the BOAQ has continued to collaborate with Government and stakeholders with a view to achieving changes to the Act that will be critical in further improving our ability to protect the public and uphold the high standards of the architectural profession in Queensland.

2021 has been a trying year for our society as the implications of the pandemic and climate change make us all examine how we live and how we respond to the rules and objectives set by those empowered with governance roles. The BOAQ is acutely aware of how our actions help shape the architectural profession and has been particularly engaged in reviewing the numerous discussion papers on alterations to legislation proposed to meet the recommendations of the Shergold-Weir's *Building Confidence Report*. Architects are highly skilled professionals. The knowledge and skills architects bring to projects are vitally important in addressing the risks to the public highlighted in the *Building Confidence Report* and in achieving the recommendations for reforms across the construction sector.

To identify the best way to support the architectural profession and recovery of the economy from the effects of the pandemic, the BOAQ has contributed significant effort to working closely with the Office of the Government Architect and the peak professional bodies on various initiatives. As a profession of long standing and historical knowledge, architects are well placed to remind the organizations that pay for our future cities that a push to have the economy move fast should not come at a price too high for our future generations.

The BOAQ has always provided support to our students and graduates of architecture as they advance along each step of the pathway to registration. Since first established, the BOAQ has awarded annual prizes to the most accomplished graduates from Queensland's four accredited architectural courses. The BOAQ can see there is an equal need to celebrate the milestone of registration when candidates are finally admitted to our profession, and is looking forward to providing an event where our future leading lights are welcomed and acknowledged.

The BOAQ is not the work of any single person and is constituted of Members drawn from the profession and various allied fields. I thank all the Board Members – Jennifer McVeigh (Deputy Chairperson), Bridget Taylor, Alice Hampson, Debra Johnson, Lindy Osborne Burton and Tania Dennis – who all contribute much time and considered expertise to the general functioning of the BOAQ as well as support for special projects. The profession is in safe hands.

The work of the BOAQ could not be done without the support of our dedicated Registry office. The Board Members thank our Registrar, Anita Nikolaou, and her Registry staff who this year have continued to deliver on the work of the BOAQ and maintain effective interactions with our future architects, the profession and the public, whilst working in ever changing workplace environments.

I thank the architects of Queensland for their efforts and engagement with the BOAQ during the 2020-2021 year and wish them all the best for the coming year. I am particularly enthused by the prospect that we may all soon be able to meet more freely in delivering our professional services, discussing the benefits architects bring to society at large, and working together to uphold the high standards of the profession.



Bruce Medek

Chairperson
Board of Architects of Queensland



PART A

ANNUAL REPORT 2020-2021

BOARD OF ARCHITECTS OF QUEENSLAND



Overview of the Board's Operations

Role of the Board

The Board of Architects of Queensland (BOAQ) is a Statutory Body which was first established in Queensland by the *Architects Act of 1928*, which came into force on 14 June 1929 by Proclamation of the Governor in Council.

Ninety-two (92) years later, the BOAQ now operates under the *Architects Act 2002* (the Act), which commenced on 1 January 2003.

The current *Architects Act 2002* is available on the BOAQ's website.

The objects of the *Architects Act 2002* are:

- a. to protect the public by ensuring architectural services of an architect are provided in a professional and competent way;
- b. to maintain public confidence in the standard of services provided by architects; and
- c. to uphold the standards of practice of architects.

These objects are principally achieved by:

- a. providing for the registration of individuals as architects under the Act;
- b. providing for the monitoring and enforcement of compliance with the Act;
- c. imposing obligations on persons about the practice of architecture; and
- d. establishing the Board.

Board Functions

The *Architects Act 2002* empowers the BOAQ to:

> assess applications made to it	> register individuals who are eligible for registration and issue certificates of registration	> conduct or authorise investigations about the professional conduct of architects and contraventions of the Act
> keep the Register of Architects	> advise the Minister about the operation of the Act in its application to the practice of architecture	> arrange or approve examinations in the practice of architecture for the purpose of registration under the Act
> advance education in architecture and in the professional standards of architects	> perform other functions given to the Board under the <i>Architects Act 2002</i> or another Act	> perform other functions incidental to the Board's other functions

Board Members

The *Architects Act 2002* provides for seven Board Members, including a Chairperson and Deputy Chairperson. Six Members are nominated by the Minister for Public Works and Procurement. One Member is elected by Queensland registered architects through a confidential state-wide ballot.

Board appointments are made by the Governor in Council for terms of three years.

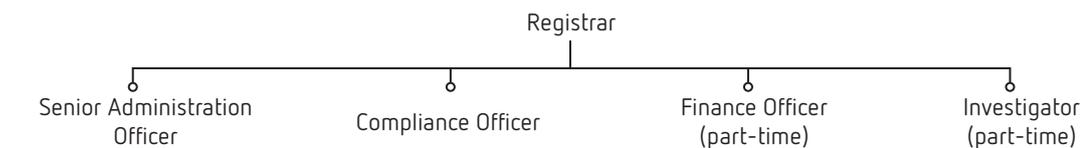
The Board Members sitting from 1 July 2020 to 30 June 2021 were:

> Mr Bruce Medek (Chairperson)	Architect elected under the Act
> Ms Jennifer McVeigh (Deputy Chairperson)	Lawyer, of at least 10 years' standing, with experience in the law relating to building and construction.
> Ms Alice Hampson	Representative of the Queensland Chapter of the Australian Institute of Architects, who is an architect or eligible for registration.
> Dr Lindy Osborne Burton (QUT)	Academic representative of a School of Architecture prescribed under the Act who is an architect or eligible for registration.
> Ms Tania Dennis (Townsville)	Architect who resides and undertakes architectural services in regional Queensland.
> Ms Bridget Taylor	Person who has at least 10 years' experience as a construction contractor in the building and construction industry.
> Ms Debra Johnson	Person who is not an architect who the Minister reasonably believes will represent community interests.

Registry

The BOAQ's Registry office is managed by the Registrar, Ms Anita Nikolaou.

Other Registry staff supporting the BOAQ are the Senior Administration Officer, Compliance Officer, Finance Officer (part-time) and Investigator (part-time).



Strategic Direction

The BOAQ's activities over the year were guided by the strategic direction established in its *Strategic Plan 2021-2025*, which was developed during the year. This Strategic Plan maps the strategic direction of the BOAQ for the next five years and establishes the Board's key priorities for ensuring the Objects of the Act are met and that the BOAQ undertakes its responsibilities under the Act to the highest standard.

Our Vision	Our Purpose	Our Values
Uphold the standard of practice of architects and protect the public by ensuring architectural services in Queensland are provided only by architects registered under the <i>Architects Act 2002</i> .	Act to achieve the objects of the <i>Architects Act 2002</i> for the purpose of ensuring that architectural services provided in Queensland are delivered professionally and competently.	Act independently, impartially and in the public interest in discharging our responsibilities, functions and powers under the <i>Architects Act 2002</i> .

Strategic Priorities and Objectives

The BOAQ's key Strategic Priorities and Objectives are to:

- > **Protect users, and potential users, of architectural services**
 - ensure that only appropriately qualified persons are registered to practise as architects in Queensland;
 - ensure only registered architects promote themselves as "architects" or offer/provide "architectural services" to the public;
 - maintain public confidence in the professional standards of architects and architectural services;
 - collaborate with the Department of Energy and Public Works on amendments to the *Architects Act 2002* to allow for the registration and regulation of companies providing architectural services; and
 - maintain the quality of and access to the Register of Architects.
- > **Advance the architecture profession through regulation and education**
 - achieve a high level awareness across the profession, by architecture students, and by unregistered experienced/overseas trained practitioners of the significance and importance of registration and pathways to registration to encourage registration;
 - uphold the professionalism of architects;
 - champion continuing professional development (CPD) and ensure architects maintain competency in the practice of architecture; and
 - promote awareness of, and enforce the requirements of the *Architects Act 2002*, *Architects Regulation 2019* and the *Code of Practice*, to uphold architects' professional obligations.
- > **Enhance the Board's capability and capacity**
 - ensure the Board and its Registry are appropriately resourced;
 - utilise technology to improve service delivery, operational outcomes and workflow efficiencies;
 - maintain and enhance the skills of the Board and Registry staff;
 - develop the Board's in-house investigation, compliance and enforcement capabilities;
 - improve debt recovery of penalties and costs from enforcement activities; and
 - improve access to stored and archived files.

Supporting Government Objectives

Through its operations over the year, the BOAQ contributed to the Government's objectives for the community, in working to:

- > support jobs and small business by registering qualified individuals to be able to practise as architects in Queensland;
- > contribute to building Queensland by registering architects to capably design and project manage infrastructure and all types of building projects from the most highly complex through to the least complex, thereby ensuring the delivery of high level value for money, innovation and quality project outcomes; and
- > support Queenslanders in gaining the required skills and experience for registration as architects through accreditation of Queensland Master of Architecture courses, and enabling graduates to demonstrate their applied competency in the practice of architecture through delivery of the three-part Architectural Practice Examination (APE).

Strategic Risks and Opportunities

Risks

FINANCIAL

Financial position constrains our ability to administer and enforce compliance with the Act to the full extent expected by the community and the profession.

PROFESSIONAL REPUTATION

External environment shifts have reduced clarity and understanding in the community about the role of architects and value and importance of registration.

OPERATIONAL

Being the only Australian jurisdiction not registering architectural companies/businesses limits the BOAQ in its ability to undertake preventative, monitoring, compliance and enforcement activities required to protect the public and uphold the architectural profession in Queensland.

Opportunities

- > Develop community understanding of the significant skills in project management which are an integral part of an architect's skill set, reinforcing key recommendations from the Shergold-Weir Report.
- > Leverage opportunities for architects and the public resulting from the implementation of recommendations from the Shergold-Weir Report.

Performance

In developing its *Strategic Plan 2021-2025*, the BOAQ developed the following set of key result indicators against which the BOAQ aims to measure its performance in achieving its objectives.

Protect users, and potential users, of architectural services

- > Examiners trained to uphold entry standards to the profession.
- > Targeted compliance and enforcement activities to identify, rectify and prosecute breaches of Part 7 of the Act increased.
- > Communication materials to assist the public to understand the standard of services to expect from architects developed.
- > Registration of architectural companies re-introduced.
- > Register of Architects regularly audited and updated.
- > iMIS software upgraded to assist in identification of compliance issues.
- > Communication initiatives undertaken to improve public awareness of Register of Architects.

Advance the architecture profession through regulation and education

- > Targeted compliance and communication activities undertaken with architectural practices and graduates to increase registrations of eligible persons.
- > Web-based resources provided to assist employers/supervising architects support candidates for registration.
- > Increased engagement with Universities.
- > Architects' *Code of Practice* maintained and reviewed as necessary.
- > CPD compliance monitored with random/targeted annual audits.
- > Guide for providers of CPD developed, and collaboration with industry stakeholders undertaken to improve CPD course quality.
- > Suite of targeted online training and informational resources developed to provide guidance for architects and 'responsible architects', to increase understanding of the legislative framework and their professional standards and responsibilities.

Enhance the Board's capability and capacity

- > Registration of architectural companies re-introduced.
- > Fees set at an appropriate level to fund the BOAQ's responsibilities under the Act.
- > Cash reserve target: one year's operating costs achieved and maintained.
- > Projects supporting the BOAQ's Digital Transformation Strategy implemented.
- > Communications Officer engaged to upgrade website.
- > Board and Registry staff attend relevant training.
- > Part-time Investigator employed.
- > Investigation training manual developed.
- > Case management system developed.
- > Strategy to improve debt recovery developed.
- > Records management system implemented.
- > iMIS upgraded.

Performance Agreement

Further guiding the BOAQ's operations is the Performance Agreement between the BOAQ and the Minister as required under section 99 of the Act.

The BOAQ had in place a Performance Agreement with the Minister for Public Works and Procurement for the 2020-2021 financial year and two successive years.

The BOAQ's activities during the year were consistent with this Agreement.

Supporting the Community

Architects contribute significantly to the quality of the built environment and fundamentally impact the way people live and work.

Architects provide professional services in connection with the planning and the design, construction, conservation, restoration and/or alteration of buildings.

These professional services include, but are not limited to: planning, strategic and land-use planning, urban design, provision of preliminary studies, design, models, drawings, specifications and technical documentation, coordination of technical documentation prepared by others as appropriate and without limitation (consulting engineers, landscape architects and other specialist consultants), construction economics, contract administration, monitoring of construction and project management.

Under the *Architects Act 2002*, any person providing "architectural design" or other "architectural services", or using the title "architect" or other related prescribed terms, titles or words in Queensland in relation to their name or services offered must hold registration with the BOAQ and be subject to regulation under the Act. This ensures the public protection and confidence in the provision of architectural services.

As regulator of the architectural profession, the BOAQ ensures that architects comply with the requirements of the *Architects Act 2002*, the *Architects Regulation 2019*, and the *BOAQ Code of Practice* which provides guidance to architects and consumers as to expected professional conduct and practice standards.

The BOAQ undertakes various examination, registration, assessment and accreditation processes throughout the year, to ensure that only persons who hold prescribed qualifications and have clearly demonstrated skills and experience across all the competencies in the *National Standard of Competency for Architects* can attain registration and practise as an architect in Queensland.

This includes accrediting Queensland architectural Masters level courses, completion of which is the first step on the pathway to registration as an architect.

The BOAQ also considers and acts on complaints received from the public about the services provided by architects, to protect the public and uphold the standards of the profession. To this end, the BOAQ also requires architects to meet annual continuing professional development requirements as a condition of renewal of registration, and conducts a range of other proactive educational, communication and auditing activities.

Another important part of the BOAQ's responsibilities under the Act is to undertake ongoing monitoring, compliance and enforcement activities to ensure that persons (including corporate entities) who are not architects registered under the Act do not misrepresent themselves to the public as being 'architects' or as being able to offer or provide architectural services.

Through its activities, the BOAQ protects the public and ensures that architectural services are provided in a professional and competent way, that public confidence in the standard of architectural services is maintained, and that the standards of practice of architects are upheld.

During the year, the BOAQ worked with the Queensland Government as a Member of the Ministerial Construction Council and related Sub-Committees to assist with implementation of initiatives in response to the *Shergold-Weir Building Confidence Report*.



Public Participation

The *Architects Act 2002* provides the grounds and processes by which members of the public and other clients who are “aggrieved by an architect’s conduct in carrying out architectural services” may make a complaint to the BOAQ.

The Act also provides the mechanisms for the BOAQ to consider and investigate complaints, and undertake a range of other compliance, enforcement and disciplinary actions in response to complaints made by the public.

The BOAQ also considers and acts on evidence given to it by the public about persons who are not architects are holding themselves out as ‘architects’, offering to provide ‘architectural services’, or holding out another person as an ‘architect’ who is not an architect.

Ways that persons who are not architects commonly misrepresent themselves as being ‘architects’ or as being able to provide ‘architectural services’ when they are not legally able to do so include: statements and representations on websites, in services proposals and contracts, social media, newspapers, magazines, business directories, other marketing and promotional materials, and/or verbal statements.

The BOAQ also undertakes audits and investigations in matters where it suspects that companies are offering to provide architectural services without ensuring that an architect carries out or closely supervises all of the architectural services.

Many of the compliance and enforcement actions taken by the BOAQ during the year, including prosecutions, resulted from notifications by members of the public about potential breaches of the Act by individuals or companies.

A simple way for the public to protect themselves and ensure that the ‘architect’ they are considering engaging for their project is, in fact, qualified and registered under the Act to practise as an architect in Queensland, is to undertake a free search of the [Queensland Register of Architects](#) on the BOAQ’s website.

The BOAQ also encourages other stakeholders to avail themselves of this free search function prior to referring to someone as being an “architect” providing “architectural services”, or representing that a building or structure was “architecturally designed”, in order to be confident that the person being referred to is an architect and avoid committing potential breaches against the Act.

Third parties who benefit from being able to search the ‘live’ Queensland Register of Architects maintained by the BOAQ include:

- > Real estate agents who are referring to properties they are selling as having been “architecturally designed” – to ensure they do not unwittingly mislead the public or intending purchasers into believing a property was designed by an architect and therefore comes with all the additional value, design confidence and professional indemnity insurance coverage attached to properties designed by architects, where a property has not, in fact, been designed by an architect;
- > Builders, allied professionals or sub-consultants who are contracting with architects on projects – to ensure the plans and architectural design services and advice provided by the ‘architect’ will be delivered to the high standard that can be expected from an architect, and that they are protected by professional indemnity insurance architects are required to carry;
- > Building certifiers and local authorities – who can have a higher level of confidence in the quality of plans designed and inspections undertaken if they can be sure an architect registered with the BOAQ has been involved in the project;
- > Employers and recruitment agencies undertaking pre-employment checks – to ensure persons representing themselves as ‘architects’ are, in fact, registered with the BOAQ;
- > Professional indemnity insurers undertaking risk/probity checks – to ensure persons seeking insurance/re-insurance as ‘architects’ are accurately representing themselves, both for the benefit of their own business risks and to ensure that they are not an unwitting participant in the misrepresentation of professional indemnity insurance coverage to clients that would fail if tested;
- > Government procurement officers – to ensure that all individuals listed in project bids as architects or as being responsible for providing architectural services for Queensland projects are BOAQ registered architects.

An important additional protection for the public is provided by section 140(2) of the Act. This section protects the public by negating any obligation for monetary or other consideration to be paid for services provided to them where they were held out as being “architectural services” of an “architect”, but where the services were not actually carried out by, or under the close supervision of, an architect.

The BOAQ undertakes stakeholder consultation in association with reviews of the legislative and regulatory framework prior to making change recommendations to Government. Key stakeholders the BOAQ regularly engages with include the Australian Institute of Architects (Queensland Branch), the Association of Consulting Architects (Queensland/NT Branch), and the Office of the Queensland Government Architect.

Legislative Framework

One of the BOAQ’s functions under the Act is to provide advice to the Minister about the operation of the Act, with a view to continuously improving the effectiveness of the Act.

The BOAQ is committed to improving the legislative framework that underpins its operations and is continuously seeking to identify opportunities to improve the *Architects Act 2002*, *Architects Regulation 2019* and the *BOAQ Code of Practice*.

On an ongoing basis, therefore, the BOAQ closely examines inter-jurisdictional legislative frameworks, both within Australia and in key international jurisdictions, and considers the risks and issues identified through its compliance and enforcement activities in making recommendations about improvements to the Act. Relevant stakeholders are consulted as part of this process.

Legislative amendments implemented during the 2020-21 year have enabled the BOAQ to more efficiently and effectively discharge its responsibilities to better achieve the objects of the Act to protect the public and uphold the standard of practice of the architectural profession in Queensland.

The BOAQ is continuing to engage with the Minister for Public Works and Procurement and collaborate with the Department of Energy and Public Works, in relation to further Act amendments aimed at improving operational efficiency and compliance and enforcement outcomes.

Act Amendments

The *Building Industry Fairness (Security of Payment) and Other Legislation Amendment Act 2020*, proclaimed on 27 August 2020, introduced amendments to the *Architects Act 2002* which came into effect on 1 March 2021. These amendments were designed to enhance the powers of the BOAQ in performing its role as regulator of the architectural profession, with responsibilities to promote and enforce compliance with the Act and uphold professional standards.

Some of the key changes to the Act have enabled the BOAQ to:

- > gather more evidence in investigating matters, including entering places with consent, or by warrant, to search and seize evidence for an investigation;
- > audit the work of architects to establish their compliance with the BOAQ’s *Code of Practice* and/or part 7 of the Act; and
- > impose a condition on an architect’s registration.

Additionally, the amendments:

- > align fitness to practise considerations applicable to initial registration with fitness to practise considerations for renewal and restoration of registration applications and with the grounds for suspending or cancelling registration;
- > require architects to notify the BOAQ about changes affecting their fitness to practise as an architect;
- > clarify that it is an offence to provide false or misleading information to a person with delegated authority from the BOAQ; and
- > provide the BOAQ with more time to commence a proceeding for an offence against the Act.

Architects Accreditation Council of Australia (AACA)

The Architects Accreditation Council of Australia (AACA) is a not for profit corporation wholly owned by the Architect Registration Boards of each Australian State/Territory jurisdiction, including Queensland.

The AACA was established in the 1970s to provide a formal forum for discussion and agreement on matters of inter-jurisdictional interest, including: registration pathways, examinations, accreditation of architectural courses, national and international mutual recognition, recognition of international qualifications, and national standards setting.

Underpinning the work of the Boards and the AACA, including the above activities, is the *National Standard of Competency for Architects* (NSCA) which details the set of nationally agreed competencies and the required standard of knowledge, skill and experience required to be demonstrated against each competency by the architectural profession. The NSCA is reviewed every five years. A review of the NSCA commenced in January 2020, involving a broad range of stakeholders, and is expected to be completed in late 2021.

The AACA also coordinates a National Assessment Panel which provisionally assesses the architectural academic qualifications of overseas persons wishing to register to practise architecture in Australia, in terms of their equivalence with Australian academic accreditation standards.

Each year, the BOAQ coordinates assessments for the AACA of candidates with overseas credentials seeking registration in Queensland, to determine equivalency of qualifications and ensure candidates are able to demonstrate experience and knowledge consistent with the NSCA. During the 2020-21 year, the BOAQ co-ordinated four Overseas Qualifications Assessments, and two Overseas Experienced Practitioner Assessments.

The AACA comprises 16 Members, which are the nominees of the State/Territory Architect Registration Boards. The BOAQ's nominee representatives are the Chairperson and Registrar. The 2020 National Architect Registration Board Forums were held on 9 October 2020 and 30 October 2020. The Annual General Meeting (AGM) was held on 20 November 2020. All national meetings were held by teleconference, due to COVID-19 impacts.

The BOAQ regularly collaborates with the AACA and other State/Territory and New Zealand Architect Registration Boards for the purposes of national standards-setting; aligning policies, practices and procedures; and working to uphold standards across the architectural profession.

International Mutual Recognition

The BOAQ has approved and, through the AACA acting on behalf of all the Australian Architect Registration Boards, is a signatory party to the following international agreements for mutual recognition of qualifications and/or registration:

- > tri-lateral Recognition of Registration Mutual Recognition Arrangement (MRA) between Australia, Canada and New Zealand under the Asia-Pacific Economic Cooperation (APEC) Architect framework;
- > tri-lateral Recognition of Registration Mutual Recognition Arrangement (MRA) between Australia, Singapore and New Zealand under the Asia-Pacific Economic Cooperation (APEC) Architect framework;
- > bi-lateral Recognition of Registration Mutual Recognition Arrangement (MRA) between Australia and Japan under the Asia-Pacific Economic Cooperation (APEC) Architect framework; and
- > USA, Australia and New Zealand architectural licensing authorities Mutual Recognition Arrangement (MRA).

These arrangements are in addition to arrangements the BOAQ has in place to recognise the registration of architects from other Australian and New Zealand jurisdictions through the *Trans-Tasman Mutual Recognition Agreement (Queensland) Act 2003*, and *Mutual Recognition (Queensland) Act 1992*.

The AACA is also currently negotiating a new international mutual recognition agreement with the United Kingdom, which is expected to be approved in early 2022.

REGISTER OF ARCHITECTS

Maintaining the Register – Renewals

During 2020-21, the BOAQ considered applications for renewal of registration from 2,521 practising architects and 326 non-practising architects.

This was the fourth year the BOAQ has managed its registration renewal processes online, including automated distribution of renewal of registration forms, electronic transactions for invoicing and online issuing of receipts and practising certificates through the BOAQ web portal.

Paper-based issuing of renewal notices and application processing is still offered to architects, upon request, and several older architects in particular still prefer this method of renewal. However, pleasingly this digital registration renewal initiative has now been effectively embedded, and is continuing to deliver a significantly enhanced and responsive service to architects as well as substantial financial savings for the BOAQ in postage, stationery, mailing house expenses and staff processing time.

As at 30 June 2021, there were 2,902 architects registered with the BOAQ, comprising 2,555 practising architects and 347 non-practising architects.

Maintaining the Register – Registrations

During the 2020-21 year, the BOAQ considered and approved 126 applications from individuals seeking registration as architects, having demonstrated their required level of competency through a rigorous, multi-phase assessment and examinations process.

63 new registrations under the *Architects Act 2002*.

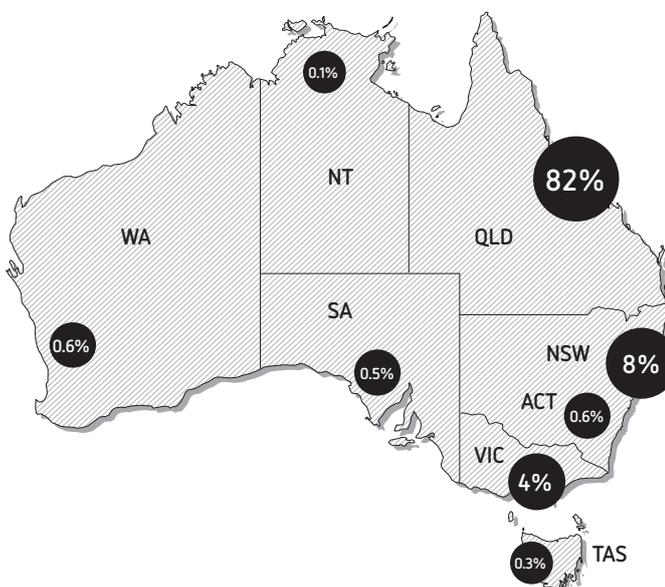
61 registrations under the *Mutual Recognition (Qld) Act 1992*.

1 registration under the *Trans-Tasman Mutual Recognition Agreement (Queensland) Act 2003*.

1 registration under the USA, Australia and New Zealand architectural licensing authorities Mutual Recognition Arrangement (MRA).

A further 28 individuals who had previously been registered in Queensland were successful in their applications to have their names restored to the Register of Architects.

Registered architects by location (practising & non-practising)



3% ✈️ OVERSEAS

BOAQ registered architects
BOARD OF ARCHITECTS OF QUEENSLAND

2,555 practising architects
347 non-practising architects

Registration of Architectural Companies

The historical requirement for companies providing architectural services in Queensland was removed with the introduction of the *Architects Act 2002*, which commenced 1 January 2003.

However, amendments to the Act effective 1 July 2003 were introduced to provide for architectural companies to be able to use the protected titles and words such as “architect” or “architectural” as part of their trading names without this being an offence under the Act, providing they notify the Board.

Further Act amendments effective 21 April 2010 (section 141A) introduced an optional mechanism for all companies offering architectural services in Queensland to notify the BOAQ they are doing so, and nominate the individual architect/s who have accepted personal professional responsibility and liability for delivery of the architectural services provided at each place of business.

As at 30 June 2021, 632 companies offering architectural services had submitted notices to BOAQ under section 141A of the Act with signed nominations from the architect/s accepting responsibility for the architectural services provided by their employer. These notices are held at the Board’s office for inspection by the public upon request.

However, it is not currently possible for the BOAQ to use the information in these notifications to maintain and make available a reliable ‘live’ online searchable public register of architectural companies operating in Queensland, to sit alongside the register of individual architects. This is because as well as the submission of s141A notices by architectural companies not being compulsory under the Act, the Act also does not provide for penalties for architectural companies which fail to keep the BOAQ updated about their contact details, operations or nominated responsible architects. Therefore, the information held by the BOAQ about architectural companies is incomplete, non-verifiable and not up to date.

All other Australian jurisdictions have legislative provisions in place requiring the registration of architectural companies by their Architect Registration Boards and are, therefore, able to maintain and make available to the public a searchable register of companies providing architectural services. They are also able to monitor, audit, investigate and hold accountable architectural companies for services provided and the overall quality of their operations. Architectural company registration in these jurisdictions provides a fair allocation of risk and responsibility between the individual architects responsible for the delivery of the architectural services and the companies they are employed by, and enables their Boards to ensure there is clearly identifiable architect delivery or architectural services, or close supervision of all work undertaken by employees who are not architects.

Therefore, the BOAQ has identified the need for the re-introduction architectural company registration in Queensland to enable the BOAQ to better achieve the objects of the Act to protect the public and uphold the standards of practice of the architecture profession. This would be consistent with other professions and occupations in Queensland. The BOAQ is continuing to engage with the Department of Energy and Public Works towards achieving this outcome.

Architectural Practice Examinations

The BOAQ is responsible under the Act for holding examinations in the practice of architecture for the purpose of registration.

Twice-yearly, the BOAQ conducts the Queensland sessions of the three-part Architectural Practice Examination (APE), coordinated nationally through the AACA. The APE is a nationally uniform system of assessment for candidates seeking registration as architects.

Candidates for the Part 1 APE Examination must have completed the pre-requisite accredited Master of Architecture course, or equivalent, and been able to log the prescribed hours of experience across all of the competencies listed in the *National Standard of Competency for Architects (NSCA)*, which is the set of nationally agreed essential competencies required for the competent practice of architecture.

Upon successful completion of the three-part APE, candidates are eligible to apply for registration as architects, subject to meeting fitness to practise requirements.



Part 1 of the APE involves an assessment of candidates' Logbooks and Statements of Practical Experience against a minimum standard of 3,300 hours of logged experience required to be gained across all the prescribed elements of the 15 Performance Criteria specified in the NSCA.

Part 2 of the APE, the written scenario-based National Examination Paper (NEP), is developed by the AACA's State/Territory APE Convenors and timing is synchronised nationally. In order to manage COVID-19 risks, the NEP was this year again delivered via remote proctoring, designed and overseen by the Australian Council for Educational Research (ACER). This has proved to be an effective form of delivery for the NEP and will continue to be used while COVID-19 risks continue.

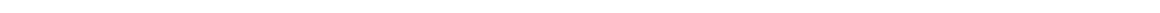
Part 3 of APE is an interview examination, with each candidate being assessed by two trained and experienced BOAQ architect Examiners.

During the year, as part of the State/Territory Boards' ongoing quality improvement program, ACER was engaged to assist the Boards to review and make recommendations for the further improvement of the Part 3 Architectural Practice Exam, focusing on consistency and robustness of assessment practices across jurisdictions and overall quality.

In the 2020 APE Session 2, 42 candidates applied for admission to sit APE Parts 1 and 2. Sixty (60) candidates sat the Part 2 written NEP examination, with 53 being successful. Sixty (60) candidates applied to sit the Part 3 interview examination, of which 48 were successful.

APE SESSION 2 – 2020

Applications for APE Parts 1 & 2	Part 2 NEP Candidates	Part 2 NEP Successful	Part 3 APE Interview Exam Candidates	Eligible for Registration
42	60	53	60	48



In the 2021 APE Session 1, 57 candidates applied for admission to sit APE Parts 1 and 2. Forty-four (44) candidates sat the Part 2 written NEP examination, with 40 being successful. Forty-nine (49) candidates applied to sit the Part 3 interview examination, of which 37 were successful.

APE SESSION 1 – 2021

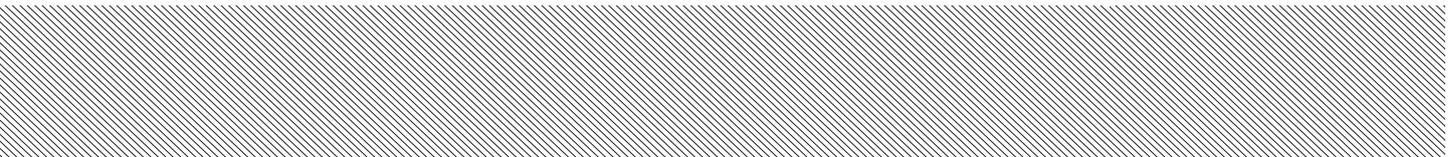
Applications for APE Parts 1 & 2	Part 2 NEP Candidates	Part 2 NEP Successful	Part 3 APE Interview Exam Candidates	Eligible for Registration
57	44	40	49	37



In addition, during the 2020-21 year, the BOAQ also coordinated assessments for two eligible candidates seeking registration in Queensland via alternative registration pathways. These assessments were carried out under the AACA's Experienced Practitioner Assessment Program for Locally Experienced Practitioners. One of these candidates was successful and was registered.

Mr Ian Hamilton continued in the role of Queensland APE Convenor. He was first appointed to this role in August 2011. The BOAQ, once again, acknowledges Mr Hamilton's outstanding commitment and invaluable contribution to the successful delivery of the APE in Queensland, including in the selection and training of Examiners and the briefing of APE candidates.

The BOAQ also records its continued appreciation for the contribution of architects who serve as BOAQ Examiners; as well as the support of architects and the profession more broadly in mentoring candidates, providing candidates with opportunities to gain the necessary supervised experience for registration, and the support of architectural practices for the ongoing professional development of staff which is important for upholding the high standards of the architectural profession.



During the 2020-21 year, the following BOAQ Examiners contributed to the successful delivery of the APE and other Examinations in Queensland:

QUEENSLAND APE CONVENOR, ASSESSORS AND EXAMINERS 2020-21

QLD State APE Convenor

> Ian Hamilton

APE Part 1 Assessors

> Deborah Carlile > Alan Jordan > Pamela Mircovich
> Deborah Craig > Shaye McLean > Jemima Rosevear

APE Part 3 Examiners

> Graham Anderson > Mark Grimmer > David Frost
> Rod Barr > Alice Hampson > Graham Nottle
> Suzanne Bosanquet > Tony Heath > Rhonan O'Brien
> David Brian > Harm Hollander > Karen Ognibene
> Jeffrey Briant > Brett Hudson > Adrian Papi
> Sarah Briant > Alan Jordan > Henry Peel
> Sandra Browne > Charmaine Kai > Cara Phillips
> Penny Campbell > Elisa Knowlman > Jason Preston
> Deborah Carlile > Ingrid Marshall > Jemima Rosevear
> Michael Connolly > Tanya Mathers > Bernard Rush
> Deborah Craig > Rob McCray > Robert Standish-White
> Paul Curran > Shaye McLean > John Thong
> Cameron Davies > Diane Lund (new) > Rachel Towill
> Peter Dawson > Jonathan Medhurst > Denis Waring
> John Deicke > David Millis > Robert Wesener
> Sarah Foley > Pamela Mircovich > Marion Wilson

BOAQ AACA EPA & OQA Assessors

> Sarah Briant > Sarah Foley > Elizabeth Musgrave
> Sandra Browne > Harm Hollander > Jason Preston
> Lindy Osborne Burton > Chris Landorf > Leigh Shutter
> Paul Curran > Pamela Mircovich > John Thong
> Marion Wilson

Accreditation of Architectural Schools

The BOAQ is responsible under the *Architects Act 2002* for the accreditation of architectural courses offered by Queensland Universities, completion of which is a pre-requisite for architectural registration. Providers of accredited architectural courses must be able to provide sufficient satisfactory evidence about the design and delivery of the courses and the work output of graduating students to enable assessors to be confident that graduating students are able to clearly demonstrate how they have met the nationally agreed competency standards for architects to the required level.

Four Queensland Master of Architecture courses are currently accredited by the BOAQ, offered by: Bond University, Griffith University, Queensland University of Technology, and The University of Queensland.

UNIVERSITY	SCHOOL	QUALIFICATION AND COURSE CODE	WEBSITE	ACCREDITATION DATE	REVIEW DATE
Bond University	Abedian School of Architecture	MArch SD-93017	https://bit.ly/2QIJvjb	Nov 2017	April 2021
Griffith University	Architecture, Construction and Planning	MArch 5558	https://bit.ly/3hpAnVM	Sept 2019	Dec 2024
Queensland University of Technology	Architecture, Building and Design	MArch DE80	https://bit.ly/3hp0UT9	March 2016	May 2022
The University of Queensland	School of Architecture	MArch 5429	https://bit.ly/2ExApp0	May 2019	Dec 2023

The BOAQ is a joint owner in the process for the accreditation of architectural courses which can lead to architect registration across Australia and New Zealand, coordinated through the AACA.

The review, accreditation and recognition processes for architectural courses are prescribed in the *Architecture Program Accreditation Procedure in Australia and New Zealand (APAPANZ)*, which came into effect from 1 January 2018.

Architectural course Assessors are selected from a Standing Panel of experts nominated by the BOAQ and other Australian Architect Registration Boards, professional associations, and the AACA.

The BOAQ nominates qualified and experienced Queensland architects and academics teaching accredited architectural courses to join the National AACA Accreditation Standing Panel and participate on accreditation panels for architectural courses across Australia. During the 2020-21 year, the following Queensland architects and academics were members of the National AACA Accreditation Standing Panel.

TITLE	FIRST NAME	LAST NAME	STATE	PANEL TERM COMMENCED	PANEL TERM CONCLUDES	NOMINATED TO PANEL AS:	
						ARCHITECT PRACTITIONER	ARCHITECTURE ACADEMIC
Ms	Alice	Hampson	QLD	1/07/2018	30/06/2022	✓	
Ms	Charmaine	Kai	QLD	1/07/2018	30/06/2022	✓	
A/Prof	Chris	Landorf	QLD	1/07/2018	30/06/2022		✓
Mrs	Pamella	Mircovich	QLD	1/07/2018	30/06/2022	✓	
Dr	Lindy Osborne	Burton	QLD	1/07/2018	30/06/2022		✓
Ms	Sarah	Briant	QLD	1/07/2018	30/06/2022	✓	✓
Mr	Ian	Mitchell	QLD	1/07/2018	30/06/2022	✓	
Mr	Robert	McCray	QLD	1/07/2018	30/06/2022	✓	
Ms	Deborah	Carlile	QLD	1/07/2018	30/06/2022	✓	
Prof	Gordon	Holden	QLD	1/07/2018	30/06/2022		✓
Ms	Sarah	Foley	QLD	1/07/2018	30/06/2022	✓	
Dr	Elizabeth	Musgrave	QLD	1/07/2018	30/06/2022		✓
Mr	Angelo	Minisini	QLD	1/07/2018	30/06/2022	✓	
Mrs	Catherine	Baudet	QLD	1/07/2018	30/06/2022	✓	
Ms	Tania	Dennis	QLD	1/07/2018	30/06/2022	✓	
Dr	Ashley	Paine	QLD	1/07/2019	30/06/2023		✓
Ms	Lisa	Moore	QLD	1/07/2019	30/06/2023	✓	
Mr	James Roderic	Barr	QLD	1/07/2019	30/06/2023	✓	
Dr	Timothy	O'Rourke	QLD	1/07/2019	30/06/2023		✓
Mrs	Amanda	Bertoldi-Ward	QLD	1/07/2020	30/06/2024	✓	
Ms	Ann-Maree	Ruffles	QLD	1/07/2020	30/06/2024	✓	
Dr	David	Leifer	QLD	1/07/2020	30/06/2024		✓
A/Prof	Karine	Dupre	QLD	1/07/2020	30/06/2024		✓
Mr	Stephen	de Jersey	QLD	1/07/2020	30/06/2024	✓	

As a result of an analysis of the COVID-19 related risks and issues relating to the accreditation of architecture programs, and consultation with all key stakeholders (including Universities providing accredited courses, and the Tertiary Education and Quality Standards Agency (TEQSA)), the BOAQ and the seven other Architect Registration Boards across Australia agreed to changes to the scheduled accreditation program for Australian accredited architecture courses.

Principally, it was agreed that the accreditation period for all accredited programs as at 1 April 2020 be extended by one year, with consequent deferral of all Accreditation Review Panels by one year.

The rationale for the changes is as follows:

- > Changes to the accreditation program take into consideration that accredited Course Providers must continue to address their ongoing responsibilities in ensuring the delivery of quality education and supporting student achievement of the required professional outcomes as outlined in the Accreditation Procedure and the NSCA;
- > Changes address both health and safety issues related to site visits for Assessors, University staff and students, as well as provide relief for academic staff who were experiencing significant increased pressures in making such rapid conversions from face-to-face to online teaching; and
- > Changes were also necessary to ensure that Universities scheduled for accreditation reviews in 2020 were not disadvantaged in relation to being able to host an accurately representative accreditation site visit.

Accordingly, the Accreditation Review Panel for Bond University’s accredited architectural program was deferred for one year, and the three-day site visit has now been scheduled for 30 May to 1 June 2022.

A program of Annual Reporting by Course Providers keeps the BOAQ up-to-date on progress by accredited architectural Course Providers in addressing actions required as a result of Accreditation Reviews, and enables the BOAQ to act more quickly should it have any concerns in between formal site visits and Panel Reviews.

The BOAQ is committed to ongoing collaboration with its four Queensland accredited architectural Course Providers to promote professional standards, as well as strengthen students’ understanding about the legislative framework regulating the architectural profession and pathways to registration.

Board Student Prizes

This was the 81st year that the BOAQ has awarded Student Prizes for academic achievement. Prizes are awarded to the students nominated by each of the four Queensland Universities delivering accredited architectural courses. Awardees have demonstrated the highest level of achievement across both the Undergraduate and Master level architecture courses.

The recipients of the 2021 BOAQ Prizes were:

	Bond University:	\$1,500	Amelia Mohajer
	Griffith University:	\$1,500	Michael Zipf
	Queensland University of Technology:	\$1,500	Jenna Knights
	The University of Queensland:	\$1,500	Matthew Walton

COMPLIANCE & ENFORCEMENT

Continuing Professional Development (CPD)

Section 16 of the *Architects Act 2002* requires the Board to be satisfied, each year, that architects have maintained competency in the practice of architecture, as a pre-requisite for continuing registration.

The BOAQ's CPD policy is based on a joint Framework developed collaboratively by Australian and New Zealand Architect Registration Boards, the AACA, and the architectural profession (*Continuing Professional Development/ Continuing Professional Education Framework for Architects in Australia*).

The BOAQ requirement for practising architects to demonstrate they have maintained competency each year is by completing and logging a minimum of 20 hours of relevant CPD, of which 10 hours must be 'formal' CPD.

The BOAQ publishes guidance for architects and CPD providers as to the criteria for 'formal' and 'informal' activities, and other related information and tools, on its website. The BOAQ's online CPD recording template, *MyArch* CPD, is also available to assist architects with the recording and reporting of their CPD activities.

From August to October 2020, the BOAQ undertook its Annual CPD Audit. The CPD records of 184 practising architects randomly selected from the Register were audited. The compliance rate based on these 184 architects randomly sampled was 95.7 per cent. This is slightly below BOAQ's benchmark 98 per cent compliance rate for practising architects. In order to provide more confidence in the audit outcome, BOAQ will audit a larger sample of eligible practising architects in its 2022 CPD Audit.

The BOAQ also audited the CPD records of 17 additional architects who had been identified based on risk. Pleasingly, the compliance rate for these architects was 100 per cent.

As a result of the CPD Audit, follow up compliance activities were undertaken by the BOAQ relating to eight architects whose records did not comply with requirements.

At year end, 718 practising architects (up 33.6 per cent from 538 in the previous year) were using the BOAQ's new online CPD recording template, *MyArch* CPD, to assist with the recording and reporting of their CPD activities. Use of this new tool also assisted Registry staff improve the efficiency of its analysis and reporting activities associated with the Audit.

Complaints about Architects

Part 3 Division 2 of the Act provides for complaints to be made to the Board by persons who have been "aggrieved by an architect's conduct in carrying out architectural services".

Complaints – carried forward

There were no ongoing complaint matters carried forward from the 2019-20 year.

Complaints – new

Two new complaints against architects were made to the BOAQ during 2020-21.

One of these complaints against an architect was made by another architect. The BOAQ has sought a response about the complaint from the architect who is the subject of the complaint. Consideration of this complaint was ongoing at year end.

The other complaint against an architect, by a client, is currently being investigated.

In addition, the BOAQ decided to investigate two architects for potential unsatisfactory professional conduct relating to suspected offences by the firms for which they are the responsible architects, which were also being separately investigated by the BOAQ during the year. These two investigations were ongoing at year end.

COMPLAINTS AGAINST ARCHITECTS

	Carried Forward	Received 20/21	Dismissed 20/21	Investigated 20/21	Disciplinary action taken	Pending / Not Completed
Number	0	2	0	3	0	4

‘Holding Out’ Offences

Part 7 of the *Architects Act 2002* contains various offence provisions for use against persons who are not registered by the BOAQ as architects under the Act, but who are discovered to be holding themselves out/being held out by others as “architects” or offering “architectural services”.

It is an offence for a person to use the term “architect” or otherwise hold themselves out to be an architect, or to offer “architectural services” or “architectural design services”, or use other prescribed titles, terms or words to describe themselves or their services unless they are registered as an architect with the BOAQ and are required to comply with the Act.

Each year, the BOAQ undertakes compliance and enforcement action against an increasing number of individuals who are not ‘architects’ but who are discovered to be holding themselves out as ‘architects’ or using protected titles, terms or words that suggest they are architects, or allowing themselves to be held out by others as ‘architects’ or offering/providing ‘architectural services’. The BOAQ also undertakes compliance and enforcement action against corporate entities which are holding out to the public as being ‘architects’ or offering ‘architectural services’ where they have not notified the BOAQ they are providing architectural services and do not have employees who are architects registered with the BOAQ who are responsible for delivery of the architectural services to the standard required by architects.

Prosecutions – carried forward

The BOAQ finalised the prosecution of four matters which had carried forward from the 2019-20 year, involving charges relating to offences under Part 7 of the Act involving ‘holding out as an architect; and/or offering ‘architectural services’ when not an architect.

In the first of these matters, an individual (who had previously been a registered architect) and a company were both found guilty in the Brisbane Magistrates Court of offences under Part 7 of the Act. The individual was found guilty under s113(1)(a) of the Act for holding himself out to be an architect, and under s114(1)(a) and s114(2)(a) for using the title “architect” and other protected terms/words when not registered; and was fined \$5,000 and ordered to pay \$5,000 in costs. The related company was found guilty under s115(2) of the Act for failing to ensure an architect carried out or was responsible for carrying out the architectural services, and under section 114(1)(a) for using the title “architect”; and was fined \$7,000 and ordered to pay \$5,000 in costs.

In the second matter, an individual (who had also previously been a registered architect but who continued practising while not registered), was found guilty in the Brisbane Magistrates Court under s113(1)(a) of the Act for holding himself out to be an architect, and under s114(1)(a) and s114(2)(a) for using the title “architect” and other protected terms/words when not registered; and was fined \$20,000 and ordered to pay \$4,000 in costs.

The third matter, an individual (who held a qualification in architecture but who had not otherwise met the eligibility requirements for registration and was not registered as an architect), was found guilty in the Brisbane Magistrates Court under s113(1)(a) of the Act for holding himself out to be an architect, and under s114(1)(a) and s114(2)(a) and s114(2)(b) for using the title “architect” and other protected terms/words when not registered; and was fined \$12,000 and ordered to pay \$10,000 in costs.

The fourth matter, involving an individual who was charged with various holding out offences under Part 7 of the Act, was resolved by the individual making an enforceable undertaking to the BOAQ and paying the BOAQ’s costs agreed at \$10,000.

Prosecutions – new

No new prosecutions were commenced or completed during the year.

Investigations – carried forward

The BOAQ finalised the investigations of two matters involving suspected ‘holding out’ offences which were carried forward from the 2019-20 year.

One of these matters was resolved to the satisfaction of the BOAQ, with it deciding to take no further action about the matter.

In the second matter, an individual and two companies were cautioned by the BOAQ for using protected terms and words to describe themselves and services offered in ways which the BOAQ believed may lead someone to the belief that they are registered architects under the Act able to practise architecture and provide architectural services.

Investigations – new

During the 2020-21 year, the BOAQ authorised the undertaking of investigations of eight new matters involving suspected offences against Part 7 of the Act.

In two matters, the BOAQ decided to take no further action, having been satisfied with the actions taken by the persons to resolve the issues that were of concern.

In a third matter, the BOAQ entered into an agreed Undertaking with the person to take the necessary steps to resolve the issues that were of concern to the BOAQ, which was actioned to the BOAQ’s satisfaction.

The remaining five investigation matters were ongoing as at 30 June 2021.

Warnings – carried forward

During the 2020-21 year, the BOAQ worked with persons to resolve administratively one matter carried forward from the 2019-20 year, involving potential offences under Part 7 of the Act.

Warnings – new

During the 2020-21 year, the BOAQ considered 34 new matters involving potential ‘holding out’ offences under Part 7 of the Act, 17 of which were resolved at year end. A further 17 matters were still open as at year end.

Warning letters were sent to 41 related persons considered by the BOAQ to have committed offences under Part 7 of the Act relating to ‘holding out’ as ‘architects’ or offering ‘architectural services’ when they are not architects.

The BOAQ also sent a further 23 warning letters to third parties for potential offences against the Act relating to holding out other persons as ‘architects’ or as providing ‘architectural services’ when they are not architects.

PART 7 ‘HOLDING OUT’ OFFENCES

	Carried Forward	Received / Commenced 20-21	Resolved 20-21	Pending / Not Completed
Investigations	2	8	5	5
Warnings	1	41	25	17
Third party	0	23	19	4
Prosecutions	4	0	4	0
Other actions	0	0	0	0

Review of Board Decisions

No applications were made to QCAT for decision reviews under the Act.



CORPORATE GOVERNANCE

Machinery of Government Changes

The Queensland Government agency with policy responsibility for the *Architects Act 2002* changed during the year from the Department of Housing and Public Works to the Department of Energy and Public Works. This change has not directly impacted the BOAQ's operations.

Risk Management

The BOAQ has established a risk management system consistent with the principles set out in *AS ISO 31000:2018 Risk management-Guidelines*.

The BOAQ's Risk Register was revised and updated during the year and approved by the Board.

After assessing risks at the onset of COVID-19, a separate COVID-19 Response Plan was developed covering both risks and actions and initiatives to support business continuity of the Board's operations, as well as to protect the health and safety of Registry staff, Board Members, the public and other visitors, Examiners and Examination candidates.

This Response Plan and associated plans including BOAQ's COVID-19 Safe Return to the Workplace Plan, is updated based on emerging risks and government advice.

The BOAQ is also continuing to collaborate with Architect Registration Boards in other Australian jurisdictions and the AACA to develop solutions to COVID-19 risks and issues relating to examinations, accreditation of architectural courses, and corporate AACA Annual General Meetings and Forums.

Throughout the year, the BOAQ Chairperson has met fortnightly with Presidents of the Australian Institute of Architects (Queensland Chapter) and the Association for Consulting Architects (QLD/NT) and the Queensland Government Architect to discuss COVID-19 and related risks and issues for the architectural profession. This increased level of engagement has proved to be invaluable for all stakeholders, and has broadened to cover a range of other risks and issues relevant to Queensland architects.

Strategic risks are also managed through the Board's Strategic Plan.

Internal Audit

The BOAQ adopts best practice financial and operational management across its functions. The BOAQ's financial management and other operational systems are subject to multiple internal checks and balances to ensure financial and operational risks and issues are well managed. The BOAQ provides direct decision-making and oversight to operations and financial management. The BOAQ's external accountants provide ongoing guidance about the correct application of accounting procedures and oversight on a regular basis and through quarterly reviews.

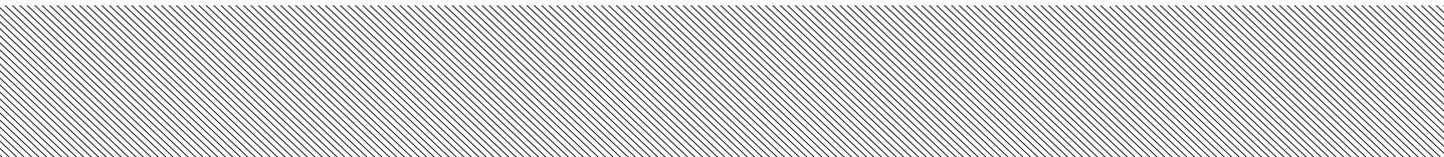
Given the small size of its organization and limited resources, the BOAQ has not considered it appropriate or necessary to establish a formalised internal audit function, nor has it been directed by the Minister to do so. This position has been supported by the Board's Auditors.

External Audit

The BOAQ's financial accounts and related operations are subject to annual audit by external auditors appointed by the Queensland Audit Office.

An independent external audit of the BOAQ's 2020-21 financial affairs has been conducted.

The Independent Auditor's Report is included at the end of this Annual Report.



Digital Transformation

In line with the objectives of the Government's *Our Future State: Advancing Queensland Priorities Plan*, the BOAQ has further progressed implementation of its digital transformation strategy across its operations, within available resources. Initiatives during the year have continued to improve the Board's capabilities for delivering high quality and responsive services to stakeholders, with an emphasis on enhanced use of information technology to support improved access to information and service delivery.

This year, initiatives implemented included:

- > continued support for architects with enhanced digital resources and communications to assist architects manage the COVID-19 risks and locate suitable on-line Continuing Professional Development (CPD) activities to assist them to fulfil their annual CPD obligations;
- > further enhancements to the Registry's systems and processes to improve the effectiveness of staff working remotely to keep them safe while ensuring the continuation of the Registry's high standards of service delivery;
- > a new, secure portal able to be accessed by BOAQ Examiners for APE Part 1 and Part 3 Examinations, which has significantly reduced printing and postage costs and administrative effort related to delivery of the APE Parts 1 and 3 Examinations and provided improved support and flexibility for Examiners; and
- > planning for the transition to a Cloud-based IMIS Customer Relationship Management System, which will significantly improve the BOAQ's capability in communications with and management of architects and other stakeholders, reduce costs, and enable future initiatives such as a case management system. This transition will occur during 2021-22.

Recordkeeping

The BOAQ complies with the *Public Records Act 2002* and uses record keeping best practices in the identification, capture and maintenance of complete and accurate records across the organisation.

Records are retained in an accessible and usable format that preserves the evidential integrity of those records for as long as they are required. Archived paper-based records are stored in a secure off-site facility, while current physical files are stored in the Registry office. Electronic records are kept on the Board's on-site server, with regular scheduled on-site and off-site Cloud back-ups maintained. Access and functioning of systems is reliable, and there have been no breaches of the BOAQ's information security systems during the year.

Staff are appropriately trained.

The BOAQ does not currently have a record disposal program in place as all historical records have been preserved. When resources are available, there is an intention to work with the Queensland State Archives to develop a best practice retention and disposal schedule and strategy, and archived records digitisation strategy, in order to preserve and provide improved access to historical records and reduce archiving costs.

Where appropriate, the BOAQ is transitioning from paper-based records to digital recordkeeping.

Information Management & Privacy

The following categories of documents are maintained by the BOAQ:

- > register of individuals who are or who have been registered as architects;
- > historical documents relating to the registration of architectural companies;
- > documents relating to the accreditation of architectural courses;
- > notices from corporate entities providing architectural services and nominating their responsible architect/s;
- > documents relating to complaints made against architects;
- > documents relating to potential offences against the Act;
- > documents relating to applications for Examinations;
- > Board papers;
- > financial records and general administration files; and
- > BOAQ Policies.

Documents are subject to the requirements of the *Public Records Act 2002* and the *Information Privacy Act 2009* copies of which may be accessed from www.legislation.qld.gov.au.

Open Data and Publication of Information

The BOAQ contributes to the Queensland Government's commitment to open government by making datasets available to the public. The following datasets are available to the public online at www.boaq.qld.gov.au, and on the Queensland Government's Open Data website at <https://data.qld.gov.au>:

- > Register of Architects (pdf) as at 30 June 2021; and
- > Register of Architects (csv) as at 30 June 2021 (and also periodically updated during the year).

The BOAQ also releases and publishes a range of other information on its website for the benefit of the public, architects and other stakeholders, and through media releases.

Access and Right to Information

Facilities for examining accessible documents and obtaining copies are available at the BOAQ's Registry office at Level 3, 87 Wickham Terrace, Spring Hill.

The Registrar is the contact person for Right to Information (RTI) matters and is available to assist applicants seeking information from the BOAQ under the *Right to Information Act 2009*.

No RTI applications were received during the year.

No requests were made during the year for access to language support, and no interpreter services were engaged.

Human Rights

The BOAQ has established systems and processes to ensure that relevant decisions are compatible with the *Human Rights Act 2019*, which commenced on 1 January 2020.

Board Members and staff have been provided with training, and information about the making of human rights complaints to the BOAQ and the management of human rights complaints is publicly available on the Board's website.

No human rights complaints were made to the BOAQ during the year.

Ethics and Code of Conduct

Board Members and Registry staff maintain the highest standards of conduct, integrity and accountability reflecting the principles and values underlying good administration as expected by the public.

The BOAQ has adopted and committed to compliance with the *Code of Conduct for the Queensland Public Service* (Code of Conduct). All Board Members and Registry staff are bound by the *Public Sector Ethics Act 1994* and are required to adhere to the Code of Conduct as a condition of employment. Training is undertaken as part of induction arrangements for staff and Board Members, and as required.

Administrative procedures and management practices during the reporting period operated in accordance with the requirements of sections 22-23 of the *Public Sector Ethics Act 1994* and, in particular, the ethics principles and values and the Code of Conduct.

Ministerial Directions

No Ministerial direction was given to the BOAQ under section 98(1) of the Act.

Board Meetings & Remuneration

The BOAQ held 10 meetings during the 2020-21 year. The number of meetings attended and the total remuneration received by Board Members is indicated in the table below:

BOARD MEMBER	MEETINGS ATTENDED	ELIGIBLE TO ATTEND	FEES
B Medek	10	10	\$2,807
J McVeigh	8	10	\$2,230
A Hampson	10	10	\$2,230
B Taylor	8	10	\$2,230
D Johnson	10	10	\$2,230
T Dennis	10	10	\$2,230
L Burton	9	10	\$2,230

Overseas Travel

No overseas travel was undertaken by Board Members or Registry staff during the year.

Financial Performance

The BOAQ is a non-profit, self-funding Statutory Body which operates independently, impartially and in the public interest, in discharging its responsibilities under the *Architects Act 2002*.

Costs associated with the regulation of architects and administration of the Act are principally met through revenue from the annual fee paid by individual architects registered under the Act. A small amount of revenue is earned from the conduct of examinations.

Fees and charges levied by the BOAQ are scheduled in the *Architects Regulation 2019*.

Prudent financial management by the BOAQ and lower than expected costs, particularly relating to investigation and legal expenses relating to the BOAQ's compliance and enforcement activities, has resulted in the BOAQ being able to achieve a significant cash reserve at year end 30 June 2021 of \$544,748. This will assist the BOAQ to meet any unexpected short-term financial one-off shocks or risks and to ultimately work towards ensuring a stable financial base to ensure that it can deliver on its responsibilities under the *Architects Act 2002*. The BOAQ's current target cash reserve is \$749,159, representing 12 months' operating expenses (based on operating expenses for 2020-21).

Investigation costs were lower due to the BOAQ using an internal Investigator to undertake the majority of investigations for potential offences against the Act. Legal costs were also reduced due to the recent legislative amendments that have simplified interpretation of the Act and increased clarity for business operators and the public, and the BOAQ's efforts to achieve efficiencies in its procurement of legal services.

Notwithstanding, a significant issue impacting the BOAQ's financial statements is that the high expense items of investigation and legal costs are unpredictable. The costs of investigation and legal expenses are largely a factor of the number of complaints against architects received by the BOAQ, notifications to the BOAQ from the public about potential offences against the Act, as well as compliance and enforcement activities undertaken on the BOAQ's own initiative which necessitate investigations and disciplinary and prosecution actions. The number and complexity of matters requiring investigation and disciplinary or prosecution action can vary from year to year. This situation is compounded by the fact that debts owed to the BOAQ from fines and penalties awarded as a result of successful prosecution actions are generally referred to SPER and can take many years to be recouped. One debt order made by the Magistrates Court against a company found guilty of holding out as an architect in the amount of \$50,000 has still not been recovered by SPER, even in part, yet it is four years old.

The BOAQ's audited annual financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009*, relevant sections of the *Financial and Performance Management Standard 2009*, Queensland Treasury's *Minimum Reporting Requirements* and other prescribed requirements.

The BOAQ's full financial statements are included in **Part B** of this Annual Report.

Acknowledgments

The BOAQ places on record its appreciation for the cooperation and assistance received during the year from the Architect Registration Boards in other Australian jurisdictions, the AACA, Department of Energy and Public Works, the Australian Institute of Architects, the Association of Consulting Architects, the Office of the Queensland Government Architect, Queensland architects and members of the public.



GLOSSARY

AACA	Architects Accreditation Council of Australia
ACER	Australian Council for Educational Research
Act	<i>Architects Act 2002 (QLD)</i>
AGM	Annual General Meeting
APAPANZ	<i>Architecture Program Accreditation Procedure in Australia and New Zealand</i>
APE	Architectural Practice Examination
APEC	Asia-Pacific Economic Cooperation
ARRs	Annual Report Requirements for Queensland Government Agencies
BOAQ	Board of Architects of Queensland
Board	Board of Architects of Queensland
Code of Practice	<i>Board of Architects of Queensland Code of Practice</i>
CPD	Continuing Professional Development
EPA	Experienced Practitioner Assessment
FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2009</i>
Minister	Minster for Public Works and Procurement
MP	Member of Parliament
MRA	Mutual Recognition Arrangement
NSCA	<i>National Standard of Competency for Architects</i>
NEP	National Examination Paper
OQA	Overseas Qualification Assessments
QCAT	Queensland Civil and Administrative Tribunal
QGEA	Queensland Government Enterprise Architecture Framework
RTI	Right to Information
SPER	State Penalties Enforcement Registry
TEQSA	Tertiary Education and Quality Standards Agency



COMPLIANCE CHECKLIST 2020-2021

SUMMARY OF REQUIREMENT	BASIS FOR REQUIREMENT	ANNUAL REPORT REFERENCE
Letter of compliance	> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7 4
Accessibility	> Table of contents	ARRs – section 9.1 3
	> Glossary	29
	> Public availability	ARRs – section 9.2 2
	> Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 2
	> Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4 2
> Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5 2	
General information	> Introductory Information	ARRs – section 10 7-23
Non-financial performance	> Government’s objectives for the community and whole-of-government plans / specific initiatives	ARRs – section 11.1 9, 11
	> Agency objectives and performance indicators	ARRs – section 11.2 8-11
	> Agency service areas and service standards	ARRs – section 11.3 7, 15-23
Financial performance	> Summary of financial performance	ARRs – section 12.1 27-28
Governance – management and structure	> Organisational structure	ARRs – section 13.1 8
	> Executive management	ARRs – section 13.2 8
	> Government bodies (statutory bodies and other entities)	ARRs – section 13.3 n/a
	> Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 26
	> Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5 26
	> Queensland public service values	ARRs – section 13.6 n/a
Governance – risk management and accountability	> Risk management	ARRs – section 14.1 24
	> Audit committee	ARRs – section 14.2 24
	> Internal audit	ARRs – section 14.3 24
	> External scrutiny	ARRs – section 14.4 24
	> Information systems and recordkeeping	ARRs – section 14.5 25
	> Information Security attestation	ARRs – section 14.6 n/a
Governance – human resources	> Strategic workforce planning and performance	ARRs – section 15.1 n/a
	> Early retirement, redundancy and retrenchment	<i>Directive No.04/18 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 n/a
Open Data	> Statement advising publication of information	ARRs – section 16 2, 26
	> Consultancies	ARRs – section 33.1 https://data.qld.gov.au
	> Overseas travel	ARRs – section 33.2 27 https://data.qld.gov.au
	> Queensland Language Services Policy	ARRs – section 33.3 2 https://data.qld.gov.au
Financial statements	> Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 PART B-Financial Statements
	> Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2 PART B-Financial Statements

FAA *Financial Accountability Act 2009*
 FPMS *Financial and Performance Management Standard 2019*
 ARRs *Annual report requirements for Queensland Government agencies*

PART B

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021



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General Information

These financial statements cover the Board of Architects of Queensland (Board).

The Board of Architects of Queensland is a Queensland Government Statutory Body established under the *Architects Act 2002*.

The head office and principal place of business of the Board is:

Level 3
87 Wickham Terrace
Spring Hill QLD 4001

A description of the nature of the Board's operations and its principal activities is included in the notes to the financial statements.

Amounts shown in these financial statements may not add to the correct sub-totals or totals due to rounding.

THE BOARD OF ARCHITECTS OF QUEENSLAND
Statement of Comprehensive Income
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Income from Operations			
Fees and Other Receipts	2	973,346	899,982
Interest Revenue		7,444	10,138
Penalties and Costs		107,994	46,360
Total Income from Operations		1,088,784	956,480
Expenses from Operations			
Employee Expenses	3	378,209	335,638
Administration Expenses	4	164,366	161,894
Investigations, Hearings, Legals		65,230	77,870
Examination Expenses		77,510	46,570
Board Member Expenses		26,168	28,243
Depreciation - Right-of-use Asset	16	36,864	36,864
Interest - Lease Liability		812	1,544
Total Expenses from Operations		749,159	688,623
Operating Result from Operations		339,625	267,857
Total Comprehensive Income/(Loss)		339,625	267,857

The accompanying notes form part of these statements.

THE BOARD OF ARCHITECTS OF QUEENSLAND
Statement of Financial Position
as at 30 June 2021

	Notes	2021 \$	2020 \$
Current Assets			
Cash and Cash Equivalents	5	1,462,429	1,054,603
Trade and Other Receivables	6	13,845	24,399
Prepayments	7	23,559	25,010
Total Current Assets		1,499,833	1,104,012
Non-Current Assets			
Right-of-use Assets	16	1,843	38,707
Property, Plant & Equipment	8	-	-
Total Non-Current Assets		1,843	38,707
Total Assets		1,501,676	1,142,719
Current Liabilities			
Trade and Other Payables	9	121,217	95,121
Contract Liabilities		809,575	772,498
Accrued Employee Benefits	10	3,385	11,265
Lease Liabilities	16	2,133	41,895
Total Current Liabilities		936,310	920,779
Non-Current Liabilities			
Accrued Employee Benefits	10	20,618	14,684
Lease Liabilities	16	-	2,133
Total Non-Current Liabilities		20,618	16,817
Total Liabilities		956,928	937,596
Net Assets		544,748	205,123
Equity			
Accumulated Surplus		544,748	205,123
Total Equity		544,748	205,123

The accompanying notes form part of these statements.

THE BOARD OF ARCHITECTS OF QUEENSLAND
Statement of Changes in Equity
for the year ended 30 June 2021

	\$
	Accumulated Surplus
Balance as at 1 July 2019	(54,566)
Impact from Implementation of New Accounting Standards	(8,168)
Restated Balance as at 1 July 2019	(62,734)
Operating Result from Continuing Operations	267,857
Total Comprehensive Income/(Loss)	<u>267,857</u>
Balance as at 30 June 2020	<u>205,123</u>
Balance as at 1 July 2020	205,123
Operating Result from Continuing Operations	339,625
Total Comprehensive Income/(Loss)	<u>339,625</u>
Balance as at 30 June 2021	<u>544,748</u>

The accompanying notes form part of these statements.

THE BOARD OF ARCHITECTS OF QUEENSLAND
Statement of Cash Flows
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Cash Flows from Operating Activities			
<i>Inflows:</i>			
Fees and Other Receipts		1,010,423	916,279
Penalties and Costs		112,314	50,930
Interest Earned		7,557	10,896
GST Input Tax Credit from ATO		52,629	38,692
GST Collected from Customers		-	86
<i>Outflows:</i>			
Employee Expenses		(366,745)	(339,462)
Superannuation		(19,187)	(35,389)
Board Member Expenses		(23,756)	(28,638)
Examination Expenses		(39,787)	(45,070)
Administrative Expenses		(164,796)	(161,058)
Investigations/Hearings/Legal Expenses		(71,610)	(70,286)
GST Paid to Suppliers		(46,509)	(42,513)
GST Remitted to ATO		-	(116)
Net Cash Provided by Operating Activities		450,533	294,351
Cash Flows from Financing Activities			
<i>Outflows:</i>			
Lease Liability Payments		(42,707)	(37,876)
Net Cash Used in Financing Activities		(42,707)	(37,876)
Net Increase in Cash and Cash Equivalents		407,826	256,475
Cash and Cash Equivalents at Beginning of Financial Year		1,054,603	798,128
Cash and Cash Equivalents at End of Financial Year	5	1,462,429	1,054,603

The accompanying notes form part of these statements.

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Objectives and Principal Activities of the Board

- Note 1 Summary of Significant Accounting Policies
- Note 2 Fees and Other Receipts
- Note 3 Employee Expenses
- Note 4 Administrative Expenses
- Note 5 Cash and Cash Equivalents
- Note 6 Trade and Other Receivables
- Note 7 Prepayments
- Note 8 Property, Plant and Equipment
- Note 9 Trade and Other Payables
- Note 10 Provision for Employee Benefits
- Note 11 Contingent Assets and Liabilities
- Note 12 Related Party Transactions
- Note 13 Events Occurring after Reporting Date
- Note 14 Commitments for Expenditure
- Note 15 Financial Risk Management
- Note 16 Right-of-Use Assets and Lease Liabilities

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

Objectives and Principal Activities of the Board

The Board is established under the *Architects Act 2002 (Qld)* (Act) and is responsible for working in ways to achieve the objects of the Act as set out in section 3, being:

- (a) to protect the public by ensuring architectural services of an architect are provided in a professional and competent way;
- (b) to maintain public confidence in the standard of services provided by architects; and
- (c) to uphold the standards of practice of architects.

1 Summary of Significant Accounting Policies

(a) Statement of Compliance

The Board has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with the requirements of the Australian Accounting Standards - Reduced Disclosure Requirements and Interpretations applicable to not-for-profit entities. In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the year ended 30 June 2021, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Board has applied those requirements applicable to not-for-profit entities, as the Board is not-for-profit Statutory Body. Except where stated, the historical cost convention is used.

(b) The Reporting Entity

The financial report covers the Board of Architects of Queensland as an individual entity.

(c) Revenue Recognition

Renewal Fees, Registration Fees and Restoration Fees

Revenue is recognised in terms of AASB 15 Revenue from Contracts with Customers. The Board has identified its performance obligations in its contracts with customers and recognises revenue as or when the performance obligations are satisfied.

Renewal fees are paid by members for the right to be accredited by the Board of Architects Queensland. These are levied annually, and are recognised as revenue on an accruals basis. Income is recognised on a monthly basis in line with the performance obligations of the Board.

Registration fees and restoration fees are recognised when received.

Under the *Architects Act 2002*, the registration period ends at 30 June each year. Registrants who do not renew their registration are removed from the Board's register of architects.

Deeds of Undertaking

Revenue from Deeds of Undertaking executed by the Board and third parties are recognised in the period when both parties to the deed have signed the deed.

Examination Fees

Examination Fees are recognised on an accrual basis in the period the examination is completed.

Application Fees

Application Fees are non-refundable upfront fees and are recognised in the year the registration fee is first recognised.

Cash Flow Boost

Cash Flow Boost income received in the year is recognised upon receipt.

Penalties and Costs

Penalties and Costs are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt from the State Penalties Enforcement Registry (SPER).

Interest Revenue

Interest Revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1 Summary of Significant Accounting Policies (continued)

(d) Cash and Cash Equivalents

For financial reporting purposes, Cash includes all cash at bank, on hand and deposits at call with financial institutions.

(e) Receivables

Receivables are recognised at the amounts due at the time of sale or service delivery. The collectability of receivables is assessed periodically with an allowance being made for impairment.

No debts were written off this financial year.

(f) Acquisition of Assets

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

(g) Property, Plant and Equipment

All items of plant and equipment with a cost or other value in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition.

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

(h) Depreciation of Property, Plant and Equipment

Property, plant and equipment have been recorded in the financial report at cost less accumulated depreciation. Depreciation on all property, plant and equipment has been calculated on a straight-line basis so as to allocate the cost of each asset progressively over its estimated useful life to the Board.

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

Class	Rate
Plant and Equipment	
- Computer Equipment	33%

(i) Taxation

The Board is a State Body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT). The Board's income from fees is exempt from Goods and Services Tax (GST) in accordance with Division 81 Written Determination. Input tax credits receivable and GST payable on income from sources other than fees from/to the Australian Tax Office (ATO) are recognised.

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the ATO.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(j) Trade and Other Payables

Trade creditors are recognised upon receipt of the goods and services ordered at the agreed purchase price. The amounts are non-interest bearing and are normally paid within the terms stated on the creditor's invoice.

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1 Summary of Significant Accounting Policies (continued)

(k) Employee Benefits

Employer superannuation contributions, annual leave and long service leave are regarded as employee benefits.

Payroll tax and worker's compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

Wages, Salaries and Sick Leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates.

The Registrar is employed by the Board on a full-time basis. The position is paid by the Department of Energy & Public Works, therefore all benefits specific to this position are recognised in the Department of Energy & Public Works' financial statements, with all expenses being reimbursed by the Board on a quarterly basis.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual Leave and Long Service Leave

Provision is made for the Board's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employees may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

Provision for employee benefits represents amounts accrued for annual leave and long service leave. The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Board does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Board does not have an unconditional right to defer the settlement of these amounts for at least 12 months after the end of the reporting period. The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

Superannuation

Employer superannuation contributions are paid to nominated superannuation funds, with QSuper being the Board's default fund. Employer contributions to QSuper are based on rates determined on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. The Board's obligation is limited to its contribution to each of the funds.

The QSuper scheme has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-Government basis and reported in those financial statements prepared pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Key Management Personnel and Remuneration

Key management personnel and remuneration disclosures are made in accordance with section 5 of the *Financial Reporting Requirements for Queensland Government Agencies* issued by Queensland Treasury. Refer to Note 3 for the disclosures on Executive Remuneration.

(l) Prepayments and Insurance

Professional Indemnity Insurance and Insurance for Directors and Officers is paid annually in advance in April each year. The pre-paid component is recorded as a current asset. Postage is also pre-paid and the credit remaining from postage unspent is recorded as a current asset.

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1 Summary of Significant Accounting Policies (continued)

(m) Financial Instruments

AASB 9 Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Board becomes party to the contractual provisions of the financial instrument.

Classification and subsequent measurement

Financial instruments are classified and measured as follows:

- Cash and Cash equivalents – held at cost;
- Receivables – held at amortised cost;
- Payables – held at amortised cost.

The Board does not enter into transactions for speculative purposes, nor for hedging. The Board holds no financial assets classified at fair value through profit and loss.

(n) Rounding and Comparatives

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest dollar.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

(o) Going Concern

This financial report has been prepared on a going concern basis and the Board will be able to meet its debts as and when they fall due.

(p) Lease Expenses

Lease expenses include lease rentals for short-term leases, leases of low value assets and variable lease payments.

AASB 16 requires all leases to be accounted for on the statement of financial position as right-of-use assets and lease liabilities, except for short-term leases and leases of low value assets.

Right-of-use assets are initially measured at cost comprising the amount of the initial measurement of the lease liability (see below), any lease payments made at or before the commencement date (less any lease incentives received), initial direct costs incurred and the initial estimate of restoration costs (where applicable). Subsequent to initial recognition, right-of-use assets are measured at cost.

The Board has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. 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, the Board allocates the contractual payments to each component on the basis of their stand-alone prices.

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

When measuring the lease liabilities, the Board uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of the Board's leases. To determine the incremental borrowing rate, the Board uses the 10-year bond rate provided by Queensland Treasury Corporation of 1.844%.

Refer to Note 16 for breakdown of lease expenses and other lease disclosures.

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1 Summary of Significant Accounting Policies (continued)

(q) Critical Accounting Estimates and Judgements

The Board evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the entity.

(r) Contract Liabilities

Contract liabilities arise from contracts with customers (registered architects) whereby the Board has received consideration from the customer but still has an obligation to perform a service.

Application fees, annual renewal fees, registration fees and restoration fees received during April, May and June 2021 for the registration year commencing 1 July 2021 are recognised as contract liabilities in 2020-21. Revenue from a Deed of Undertaking received in June 2021 but approved by the third party in July 2021 has been recognised as a contract liability in 2020-21. Of the amount included in the contract liability balance at 1 July 2020, \$772,498 has been recognised as revenue in 2020-21.

(s) New and Revised Accounting Standards

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

The Board applies Australian Accounting Standards and Interpretations in accordance with their respective commencement dates. There were no new Australian Accounting Standards issued that were relevant to the Board in 2020-21.

	2021	2020
	\$	\$
2 Fees and Other Receipts		
Application Fees	35,991	31,595
Registration Fees	28,130	25,309
Restoration and Processing Fees	7,438	7,622
Renewal Fees	769,188	756,201
Examination Fees	91,735	79,255
Cash Flow Boost	40,864	-
Total	973,346	899,982

3 Employee Expenses

Wages	190,663	221,346
Contract Staff	32,577	-
Reimbursement of Registrar's Salary and Expense	135,789	131,382
Superannuation	18,264	22,638
Long Service Leave	5,933	(40,067)
Annual Leave	(7,880)	(7,246)
Other	2,863	7,585
Total	378,209	335,638

Key Management Personnel

	2021	2020
Number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis	4	3
Number of Board members paid wages during the year:	7	7

The names of current Board members are:

Bruce Medek (Chairperson)	Alice Hampson	Debra Johnson
Jennifer McVeigh (Deputy Chairperson)	Bridget Taylor	Tania Dennis
Lindy Osborne Burton		

Board members appointed during the year are:

Jennifer McVeigh, Tania Dennis and Lindy Osborne-Burton were all reappointed to their positions on the Board for a new 3 year term from 6 May 2021 to 31 March 2024.

Board members whose terms of appointment ended during the year and who were not reappointed are:

Nil

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

3 Employee Expenses (continued)

Key Management Personnel (continued)

The following details for key management personnel include those positions which had authority and responsibility for planning, directing and controlling the activities of the Board during 2020-21.

Position	Responsibilities	Contract classification and appointment authority
Chairperson	The Chairperson is responsible for the oversight, management and leadership of the Board. The role provides direction as to the economic and operational goals of the Board.	Board Member (Chairperson)
Deputy Chairperson	The Deputy Chairperson is responsible for the oversight, management and leadership of the Board. The role provides direction as to the economic and operational goals of the Board.	Board Member (Deputy Chairperson)
Registrar	The Registrar is responsible for management of the Board's administrative affairs and business of the Board.	AO7 Public Service Act 1996
Board Members	The Board Members are responsible for the oversight and management of the Board.	Board Member

Executive Remuneration 1 July 2020 – 30 June 2021

The aggregate compensation made to key personnel is set out below. No key management personnel remuneration packages were provided for performance or bonus payments.

Board Employees

Position	Short-Term Employee Benefits		Long-Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
	Monetary Expenses \$	Non-Monetary Benefits \$	\$	\$	\$	\$
Registrar ¹ (from January 2017)	117,716	-	2,792	14,952	-	135,460
Total Remuneration	117,716	-	2,792	14,952	-	135,460

Board Members

Position	Short-Term Employee Benefits		Long-Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
	Monetary Expenses \$	Non-Monetary Benefits \$	\$	\$	\$	\$
Chairperson (from July 2019)	2,807	-	-	-	-	2,807
Deputy Chairperson (from May 2021)	2,230	-	-	-	-	2,230
Board Member (from May 2021)	2,230	-	-	-	-	2,230
Board Member (from May 2021)	2,230	-	-	-	-	2,230
Board Member (from July 2016)	2,230	-	-	-	-	2,230
Board Member (from July 2016)	2,230	-	-	-	-	2,230
Board Member (from July 2016)	2,230	-	-	-	-	2,230
Total Remuneration	16,187	-	-	-	-	16,187

¹ The Registrar is employed by the Board on a full-time basis. The position is paid by the Department of Energy & Public Works with all expenses being reimbursed by the Board on a quarterly basis.

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

3 Employee Expenses (continued)

Key Management Personnel (continued)

Executive Remuneration 1 July 2019 – 30 June 2020

Board Employees

Position	Short-Term Employee Benefits		Long-Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
	Monetary Expenses \$	Non-Monetary Benefits \$	\$	\$	\$	\$
Registrar ¹	114,190	-	2,730	14,546	-	131,466
Total Remuneration	114,190	-	2,730	14,546	-	131,466

Board Members

Position	Short-Term Employee Benefits		Long-Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
	Monetary Expenses \$	Non-Monetary Benefits \$	\$	\$	\$	\$
Chairperson	2,500	-	-	-	-	2,500
Deputy Chairperson	2,000	-	-	-	-	2,000
Board Member	2,000	-	-	-	-	2,000
Board Member	2,000	-	-	-	-	2,000
Board Member	2,000	-	-	-	-	2,000
Board Member	2,000	-	-	-	-	2,000
Board Member	2,000	-	-	-	-	2,000
Total Remuneration	14,500	-	-	-	-	14,500

Short-term employee benefits are employee benefits (other than termination benefits) that are expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service.

Long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

The Board's post-employment benefits consist mainly of superannuation contributions.

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either:

- an entity's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept an offer of benefits in exchange for the termination of employment.

	2021 \$	2020 \$
4 Administrative Expenses		
Accounting	9,310	8,765
Audit Fees	8,250	7,900
Accreditation	-	2,000
Bank Charges	8,598	6,948
Accommodation Expenses	14,104	13,729
Office Expenses	22,101	24,799
Office Systems (includes computer maintenance)	43,034	35,401
Online Registration	27,502	27,129
Memberships (AACA)	31,467	35,223
Total	164,366	161,894

Audit Fees

(a) Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$8,250 (2020: \$7,900).

(b) There are no other audit services related to the audit of the report.

¹ The Registrar is employed by the Board on a full-time basis. The position is paid by the Department of Energy & Public Works with all expenses being reimbursed by the Board on a quarterly basis.

THE BOARD OF ARCHITECTS OF QUEENSLAND**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
5 Cash and Cash Equivalents		
Cash at bank	97,232	109,839
Petty Cash	155	178
QTC Investment Account	1,349,487	929,031
CBA Term Deposit	15,555	15,555
Total	1,462,429	1,054,603
6 Trade and Other Receivables		
Contract Assets	2,760	7,080
Accrued Interest	529	642
GST Receivables	10,556	16,677
Total	13,845	24,399
7 Prepayments		
Prepaid Insurance	1,373	1,319
Prepaid Rent	-	4,043
Other Prepayments	22,186	19,648
Total	23,559	25,010
8 Property, Plant and Equipment		
Computer Equipment	6,937	6,937
Accumulated Depreciation - Computer Equipment	(6,937)	(6,937)
Total	-	-
9 Trade and Other Payables		
Trade Creditors	51,338	19,053
Accrued Expenses	57,467	54,101
Franking Machine	(386)	(666)
Other Payable	12,798	22,633
Total	121,217	95,121
10 Provision for Employee Benefits		
Current		
Annual Leave Payable	3,385	11,265
Long Service Leave Payable	-	-
Total	3,385	11,265
Non-Current		
Long Service Leave Payable	20,618	14,684
Total	20,618	14,684
Analysis of Provisions		
Opening Balance at 1 July	25,949	73,264
Additional Provisions raised during the year	12,823	4,823
Amounts Used	(14,769)	(52,138)
Balance at 30 June	24,003	25,949

11 Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 30 June 2021.

12 Related Party Transactions

The Board did not have any related party transactions during the current and prior periods.

13 Events Occurring after Reporting Date

There are no events occurring after the balance date that materially affect the financial statements at 30 June 2021.

14 Commitments for Expenditure

The Board had a commitment for additional expenditure on Boardroom equipment of \$5,078 at 30 June 2021 and a future commitment for investigation costs which are estimated to be between \$12,000 and \$21,000 in relation to three ongoing investigations (2020: Nil).

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

15 Financial Risk Management

Categorisation of Financial Instruments

The Board's financial instruments consist mainly of deposits with financial institutions, receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 9 as detailed in the accounting policies to these financial statements, are as follows:

Category	Notes	2021 \$	2020 \$
Financial assets			
Cash and Cash Equivalents	5	1,462,429	1,054,603
Receivables	6	13,845	24,399
Total		<u>1,476,274</u>	<u>1,079,002</u>
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	9	121,217	95,121
Total		<u>121,217</u>	<u>95,121</u>

Risk Management Strategy

The Board's overall risk management strategy is designed to meet its financial targets, whilst minimising potential effects on financial performance. Risk management policies are approved and reviewed by the Board on a regular basis. These include the credit risk policies and future cash flow requirements.

Specific Financial Risk Exposures and Management

The main risks the Board is exposed to through its financial instruments are credit risk, liquidity risk and interest rate risk.

(a) Credit Risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss to the Board. The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowances for impairment.

The following table represents the Board's maximum exposure to credit risk based on contractual amounts net of any allowances:

Maximum Exposure to Credit Risk	2021 \$	2020 \$
Financial assets		
Receivables	2,760	7,080
Total	<u>2,760</u>	<u>7,080</u>

No collateral is held as security and no credit enhancements relate to financial assets held by the Board.

The Board manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the Board invests in secure assets, and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

The method for calculating any allowance for impairment is based on past experience, current and expected changes in economic conditions and changes in client credit ratings.

Impairment loss expense on trade receivables for the current year is nil.

The Board has impaired all assets that are past due.

THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

15 Financial Risk Management (continued)

(b) Liquidity risk

The Board manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Board has sufficient funds available to meet employee and supplier obligations at all times. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

The following tables sets out the liquidity risk of financial liabilities held by the Board. It represents the contractual maturity of financial liabilities, calculated based on cash flows relating to the payment of the principal amount outstanding at balance date.

Financial liabilities	2021	2020
Payables	\$	\$
Less than 1 year	121,217	95,121
Total	121,217	95,121
Total financial liabilities		
Less than 1 year	121,217	95,121
Total	121,217	95,121

(c) Interest rate risk

Exposure to interest rate risk arises on cash and cash equivalents. A 1% increase/decrease in current interest rates will result in a \$13,495 (2020: \$9,290) increase/decrease in profit and equity respectively.

(d) Fair value

Cash, cash equivalents, receivables and payables are short-term in nature and their carrying value approximating their fair values so are not disclosed separately. Fair values are those amounts at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

16 Right-of-Use Assets and Lease Liabilities

Leases as Lessee

Right-of-use Asset

	2021	2020
Buildings	\$	\$
Opening Balance at 1 July	38,707	75,571
Additions	-	-
Depreciation Charge	(36,864)	(36,864)
Disposals / Derecognition	-	-
Other Adjustments	-	-
Closing Balance at 30 June	1,843	38,707

Lease Liability

Current

Lease Liability - Buildings	2,133	41,895
Total Current	2,133	41,895

Non-Current

Lease Liability - Buildings	-	2,133
Total Non-Current	-	2,133

Total	2,133	44,028
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THE BOARD OF ARCHITECTS OF QUEENSLAND
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

16 Right-of-Use Assets and Lease Liabilities (continued)

Disclosures - Leases as Lessee

(a) Details of Leasing Arrangements as Lessee

Business Premises

The lease is for the business premises and is a non-cancellable lease with a five-year term, with rent payable monthly in advance. Contingent rental provisions within the lease agreement require that the minimum lease payments can be increased by the CPI once a year during the rent review period on 18 July. An option exists to renew the lease at the end of the term for one additional term of five years, but this is not captured in the right-of-use asset or lease liability until the option takes effect. The option to renew the lease for a further five-year term from 18 July 2021 has not been taken up. From 18 July 2021, the Board will be leasing the business premises on a month-by-month basis, with the lease cancellable by either party with one-month notice.

(b) Amounts Recognised in Profit or Loss

	2021	2020
	\$	\$
Interest Expense on Lease Liabilities	812	1,544
Breakdown of Lease Expenses		
Expenses Relating to Short-term Lease	-	-
Expenses Relating to Leases of Low Value Assets	-	-
Expenses Relating to Variable Lease Payments	-	-
(c) Total Cash Outflow for Leases	42,707	37,876
Lease Liabilities at 1 July	44,028	83,739
Cash Outflow	(42,707)	(37,876)
Non-Cash Changes		
Prior Year Prepaid Amount	-	(3,379)
Interest Expenses	812	1,544
Lease Liabilities at 30 June	2,133	44,028

CERTIFICATE OF THE BOARD OF ARCHITECTS OF QUEENSLAND

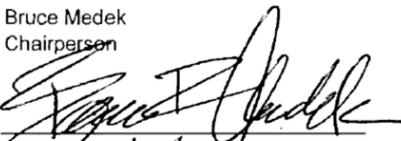
These general purpose financial statements have been prepared pursuant to section 62(1)(a) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements.

In accordance with section 62(1)(b) of the *Financial Accountability Act 2009* , we certify that in our opinion:

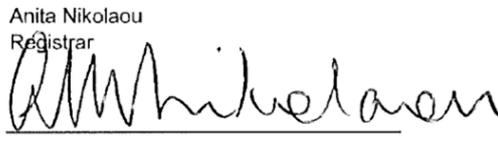
- (a) The prescribed requirements for establishing and keeping the accounts have been compiled with in all material respects; and
- (b) The statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Board of Architects of Queensland for the financial year ended 30 June 2021 and of the financial position of the Board at the end of that year.

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

Bruce Medek
Chairperson


Date 18/8/21

Anita Nikolaou
Registrar


Date 18/8/21

INDEPENDENT AUDITOR'S REPORT

To The Board of Architects of Queensland

Report on the audit of the financial report

Opinion

I have audited the financial report of The Board of Architects of Queensland.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2021, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

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

Basis for opinion

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

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

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

Responsibilities of the entity for the financial report

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

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

Auditor's Responsibilities for the audit of the financial report

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

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

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

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

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

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

Prescribed requirements scope

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



Bhavik Deoji
as delegate of the Auditor-General

24 August 2021

Queensland Audit Office
Brisbane



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