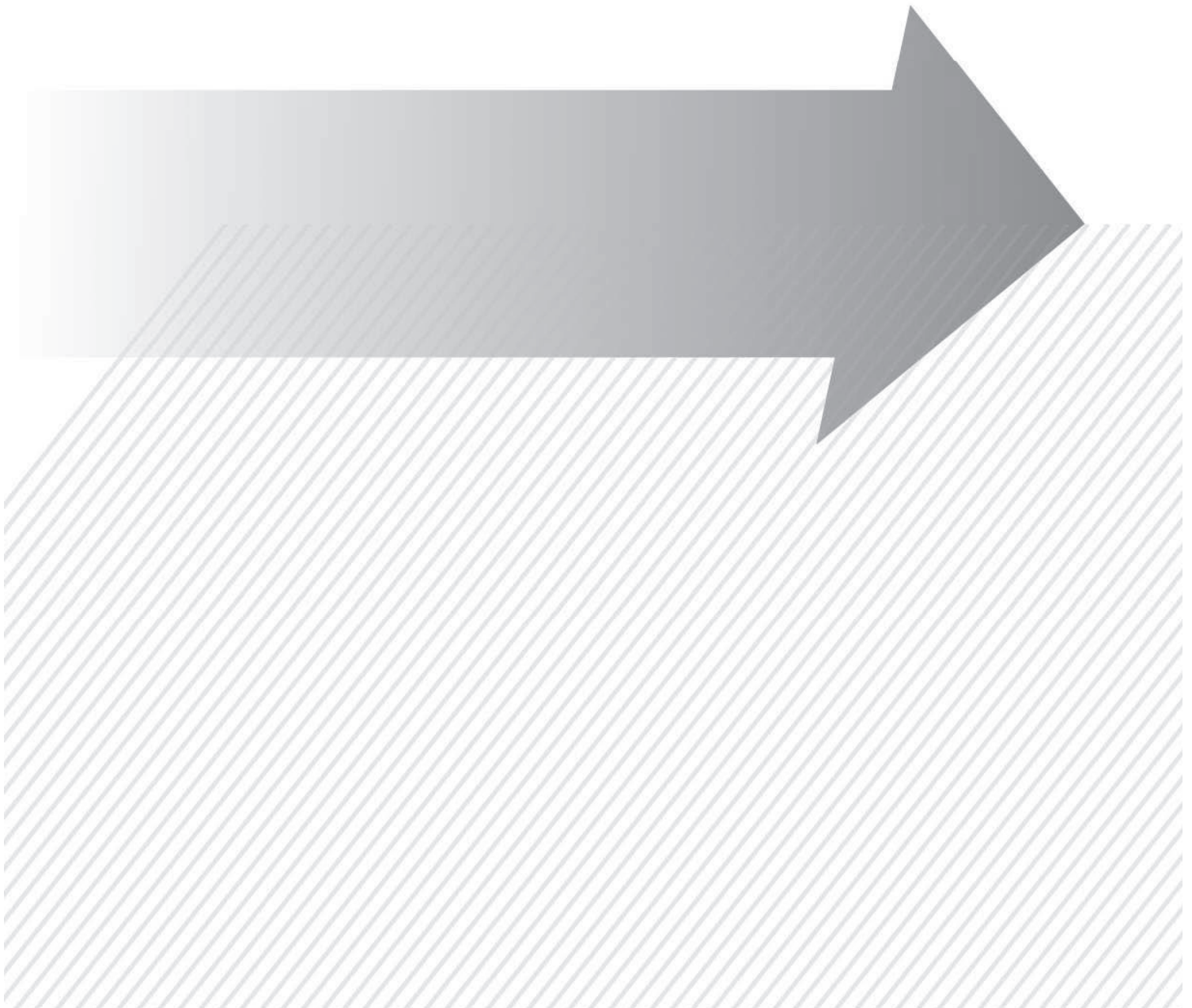


Department of Health

# Annual Report

## 2025 – 2026



# Annual Report 2025–26 - Department of Health

Published by the State of Queensland (Queensland Health), September 2026

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## Purpose

The Annual Report provides detailed information about the Department of Health's financial and non-financial performance for 2025–26. It has been prepared in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and the Annual Report requirements for Queensland Government agencies for the 2025–26 reporting period. The report has been prepared for the Minister to submit to Parliament.

The Annual Report aligns to the Department of Health Strategic Plan 2025–2029 and the 2025–26 Service Delivery Statements. It has been prepared to provide insight into the Department of Health's governance arrangements, financial health, and strategic direction for stakeholders, community groups and staff.

The Department of Health is the commonly used term for Queensland Health. Queensland Health is the legally recognised body responsible for the overall management of Queensland's public health system. All references to the Department of Health refer to Queensland Health.

### Open data

Information about consultancies, overseas travel, Queensland Language Services Policy, and the Charter of Victims' Rights Complaints is available on the Queensland Government Open Data website at [www.data.qld.gov.au](http://www.data.qld.gov.au)



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# Letter of compliance

7 September 2026

The Honourable Tim Nicholls MP

Minister for Health and Ambulance Services

1 William Street  
Brisbane QLD 4000

Dear Minister,

I am pleased to submit, for presentation to the Parliament, the Annual Report 2025–26 and financial statements for the Department of Health.

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*.
- the detailed requirements set out in the Annual Report Requirements for Queensland Government agencies.

A checklist outlining compliance with the annual reporting requirements can be found at page 93 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'David Rosengren', with a stylized flourish at the end.

Dr David Rosengren  
Director-General  
Queensland Health

## Acknowledgement of Country

The Department of Health acknowledges the Traditional and Cultural Custodians of the lands, waters, and seas across Queensland. We pay our respects to Elders past and present, while recognising the role of current and future leaders in shaping a better health system.

We value the culture, traditions, and contributions Aboriginal and Torres Strait Islander peoples have made to our communities and recognise that our collective responsibility as government, communities and individuals is to ensure equity and equality, recognition, and advancement of Aboriginal and Torres Strait Islander peoples in Queensland in every aspect of our society.

The department acknowledges the First Nations peoples of Queensland are both Aboriginal peoples and Torres Strait Islander peoples, and supports the cultural knowledge, determination, and commitment of Aboriginal and Torres Strait Islander communities in caring for their health and wellbeing.

## Director-General's Foreword

As I reflect on the 2025–26 financial year, I am reminded that what continues to inspire me most about Queensland Health is our people.

Over the past 12 months, I have had the privilege of visiting hospitals, primary healthcare centres and community facilities across Queensland, from our major metropolitan centres through to some of the most remote communities in the state. Everywhere I go, I meet staff who are deeply committed to delivering safe, compassionate and high-quality care for Queenslanders. What stands out to me is the pride our people take in delivering care for their communities, whether they work in a major tertiary facility or a small rural health service.

I've seen first-hand the impact that our healthcare investment in facilities, technology and, most importantly, our people is having for local communities. In Cooktown earlier this year, I had the opportunity to see a pilot program training rural generalists to undertake endoscopy services for patients closer to home. This is exactly the type of clinician-led innovation that will help us meet future demand.

Our clinicians see first-hand the improvements that would make a difference to our Hospitals and Health Services (HHSs). That's why I welcomed the introduction of legislation requiring at least one local frontline staff member serves on their Hospital and Health Board. On 26 March 2026, the Governor in Council approved the appointments of 91 members, including the appointment of a local HHS clinician to all 16 Hospital and Health Boards across Queensland.

The Queensland Government's record \$35.5 billion 2026-27 Health Budget will further strengthen our capacity to deliver health services when and where Queenslanders need them. Through the Hospital Rescue Plan, we are building three new hospitals and ten major hospital expansions. We are improving access and flow through new transit care lounges, additional diagnostic imaging services and expanded access to elective surgery.

We have also maintained our focus on the single most important resource we have: our people.

During the year, we invested in workforce growth, retention and development through the negotiation of five new Queensland Health enterprise agreements delivering increases to wages and conditions for more than 122,000 employees. To support clinicians to work to their full scope of practice, we have also introduced training pathways and innovative models of care.

Workforce development initiatives were advanced across multiple disciplines, including oral health workforce programs, the development of a Statewide Early Career Framework and continued investment in First Nations workforce pathways including the First Nations Cadetship Program and the Deadly Start school-based traineeship program.

We have made important progress in improving access to care for rural and regional Queenslanders through programs such as the new Rural and Remote Generalist Registered Nurse Pathway and implementing the National Single Employer Model (SEM) trial. The SEM trial provides an alternative pathway into rural general practice through consistent state-based employment arrangements for GP and Rural Generalist registrars undertaking community placements.

For our young Queenslanders, we successfully completed the Healthy Kindy Kids pilot in Townsville, providing free health checks for kindergarteners. The checks assess a child's vision, hearing, speech and language development. The program will be expanded across Queensland and available in every Hospital and Health Service Area by the end of 2028.

While there is much to be proud of, we know there is still significant work ahead. Demand for health services continues to grow, and meeting the health needs of Queensland's rapidly increasing population will require ongoing commitment, investment and innovation.

I look forward to continuing to work alongside our valued workforce as we build a stronger, more sustainable healthcare system for all Queenslanders.

A handwritten signature in black ink, appearing to read 'David Rosengren', with a stylized flourish at the end.

Dr David Rosengren

Director-General, Queensland Health

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# 1. Our Organisation

## About us

The Department of Health (hereon referred to as ‘the department’) provides strategic leadership and direction to the Queensland public health system.

The department delivers expert health system governance, statewide clinical health support services, information and communication technologies, health promotion and disease prevention strategies, urgent patient retrieval services, health infrastructure, and corporate support services for the employment of more than 146,755 Queensland Health staff. (headcount as at 30 June 2026).

As part of an integrated Queensland Health system that supports the delivery of world-class health services, the department provides leadership and partnerships with the 16 Hospital and Health Services (HHSs) across the state, and with consumers, clinicians and external providers of health and social services. A key element of the department’s role is in the pursuit of healthcare innovations that result in improved outcomes for patients and Queensland communities.

## Our contribution to Queensland

The department contributes to the Queensland Government’s key community objective **‘Health services when you need them’** - restoring health services when Queenslanders need them most through transparent and targeted investment with real-time data, boosting frontline health services, driving resources where they are needed most, improving emergency departments, reopening regional maternity wards, fast-tracking access to elective surgery, and helping patients to be seen faster by:

- expanding infrastructure
- increasing bed capacity
- building the health workforce

While the Queensland Government’s remaining objectives hold specific meaning to other state agencies, the department remains committed to taking opportunities across the spectrum of our business in which to contribute to whole-of-government outcomes for:

- safety where you live
- a better lifestyle through a stronger economy
- a plan for Queensland’s future

## Our vision

A dynamic and responsive health system where our workforce is valued and empowered to provide world-class health services when Queenslanders need them.

## Our purpose

To provide highly effective health system leadership.

## Our values

To enable this vision, the Queensland public sector has transformed from a focus on compliance to a values-led way of working. The following five values underpin behaviours that support and enable better ways of working and result in better outcomes for Queenslanders:

- customers first.
- ideas into action.

- unleash potential.
- be courageous.
- empower people.

## Our strategic plan and objectives

The Department of Health Strategic Plan 2025-2029 provides the vision and direction for the department and sets out our long-term objectives with reportable key performance indicators (KPIs) to measure and gauge the department's progress and performance. The department's operational plan describes the actions that contribute to the implementation of the strategic plan and other critical priorities over a 1-year period. They are tangible initiatives to be delivered within the year. These plans undergo regular evaluation and assessment via appropriate reporting and governance frameworks to monitor performance and provide a basis for effective decision-making and accountability.

There are five strategic objectives identified within the strategic plan:

- **Workforce**
  - Current – Support and maintain a well-trained, engaged, safe workforce capable of delivering effective healthcare safely and productively.
  - Future - Grow the health workforce for the future, including embracing new pipelines and adapting to new ways of delivery.
- **Sustainability** – Drive a sustainable model of healthcare to ensure an efficient, equitable, safe and quality service for patients.
- **Access** – Promote a consumer-centric healthcare system that recognises the impact of increasing demand and complexities of services.
- **Innovation** – Enable an innovative, evolving health system that enhances efficiency without compromising the quality of care to patient.
- **Health assets**
  - Digital – Develop and maintain fit-for-purpose digital infrastructure to meet consumer expectations within an ever-changing environment.
  - Physical – Develop and maintain fit-for-purpose capital infrastructure to meet consumer expectations within an ever-changing environment.

## Our commitment with First Nations peoples

Queensland Health will continue to work alongside First Nations peoples, organisations and communities to co-design services, strengthen the workforce, and deliver equitable, high-quality healthcare that responds to the needs, rights and aspirations of Aboriginal peoples and Torres Strait Islander peoples.

## Our commitment to human rights

We will respect, protect, and promote human rights in everything we do.

## Our organisational structure

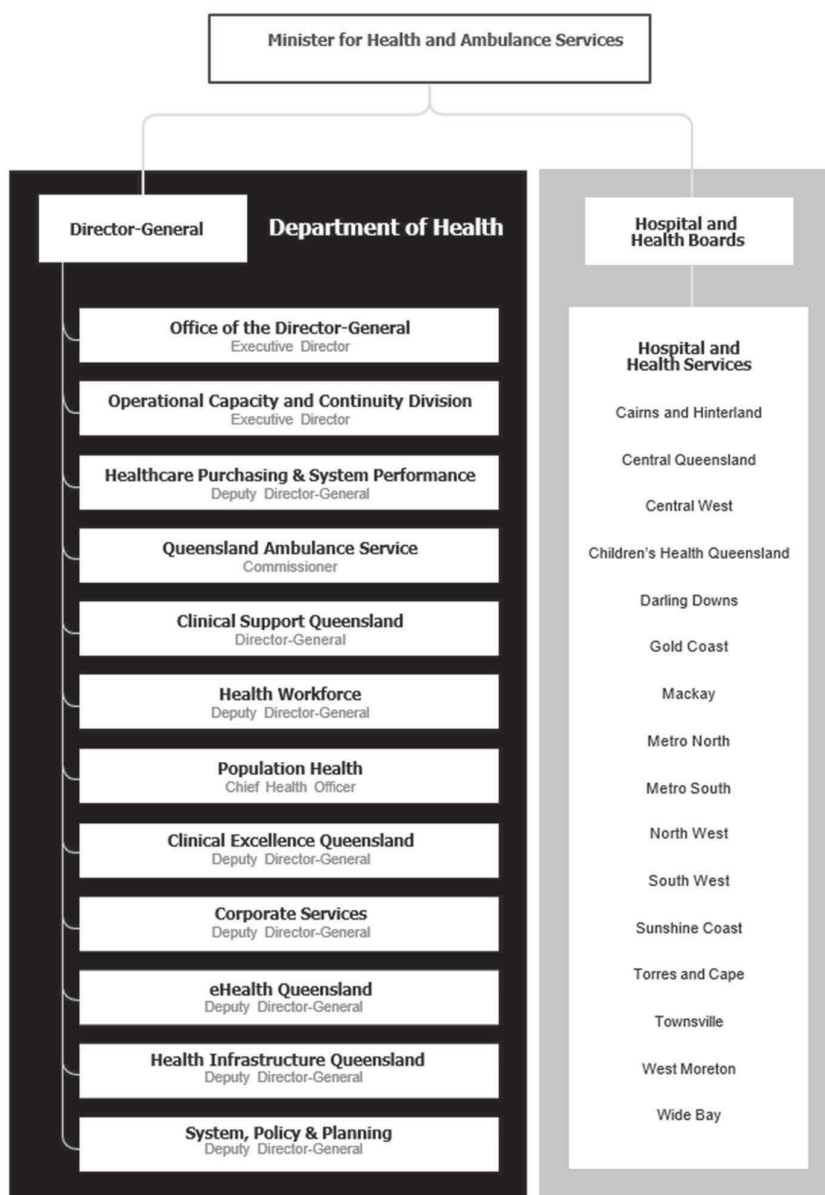
Queensland Health comprises the department and 16 statutory HHSs. The department provides leadership and direction to the health system and works collaboratively with HHSs to enable a high-performing health system that delivers safe, responsive, and high-quality services for Queenslanders.

From 1 July 2025, an organisational business case for change (BCFC) was implemented involving change and transition across structures and workforce to meet new and shifting needs following the 2024 state election. Across 2025–26 the department experienced a range of executive leadership changes.

| <b>Position</b>                                                                                                                        | <b>Officer</b>            | <b>Nature of change</b>    | <b>Period</b>                         |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------|---------------------------------------|
| Deputy Director-<br>General, Health<br>Infrastructure<br>Queensland                                                                    | Paul Emmett               | Acting appointment         | 23 December 2024 – 22<br>July 2025    |
|                                                                                                                                        | Sam Sangster              | Acting appointment         | 23 July 2025 – 30<br>November 2025    |
|                                                                                                                                        | Blake Lepper              | Substantive<br>appointment | 18 November 2025                      |
| Chief Health Officer<br>Acting Deputy Director-<br>General Population<br>Health Division                                               | Dr Heidi Carroll          | Acting appointment         | 1 – 18 July 2025                      |
| Chief Health Officer<br>Acting Deputy Director-<br>General Population<br>Health Division                                               | Dr Catherine<br>McDougall | Acting appointment         | 11 July 2025 –<br>4 December 2025     |
| Chief Health Officer<br>Acting Deputy Director-<br>General Population<br>Health Division                                               | Dr Heidi Carroll          | Acting appointment         | 20 December 2025 –<br>2 February 2026 |
| Chief Health Officer<br>Deputy Director-<br>General Population<br>Health Division                                                      | Dr Marianne Gale          | Substantive<br>appointment | 1 December 2025                       |
| Deputy Director-<br>General, Clinical<br>Planning and Service<br>Strategy (transition to<br>Health Workforce<br>Division, August 2025) | Jodi Hallas               | Acting appointment         | 16 December 2024 –<br>17 August 2025  |
|                                                                                                                                        | Scott Bennett             | Substantive<br>appointment | 11 August 2025                        |
| Deputy Director-<br>General, Corporate<br>Services Division                                                                            | Damian Green              | Resignation                | 5 September 2025                      |
|                                                                                                                                        | Matthew Rigby             | Substantive<br>appointment | 8 September 2025                      |
| Chief First Nations<br>Health Officer                                                                                                  | Haylene Grogan            | Resignation                | 25 September 2025                     |
|                                                                                                                                        | Jessica Oostenbroek       | Acting appointment         | 29 September 2025 –<br>29 March 2026  |

| Position                                             | Officer           | Nature of change      | Period                              |
|------------------------------------------------------|-------------------|-----------------------|-------------------------------------|
| Chief Financial Officer                              | Aiden Dineen      | Acting appointment    | 7 October 2025 – 29 March 2026      |
|                                                      | Luan Sadikaj      | Return to substantive | 30 March 2026                       |
| Deputy Director-General, Clinical Support Queensland | Nick Steele       | Seconded to HHS       | 3 September 2025 – 2 September 2025 |
|                                                      | Marguerite Taylor | Resignation           | 2 September 2025                    |
|                                                      | Marguerite Taylor | Acting appointment    | 3 September 2025 – 6 October 2025   |
|                                                      | Luan Sadikaj      | Acting appointment    | 7 October 2025 – 29 March 2026      |
|                                                      | David Hartley     | Acting appointment    | 30 March 2026 – current             |

The following diagram sets out the 2025–26 organisational structure.



## Our Divisions

### Office of the Director-General

As a division of the department, the Office of the Director-General (ODG) provides leadership, direction and coordination to support the health system to deliver safe, responsive and high-quality health services for Queenslanders.

The ODG ensures the Director-General and Minister receive coordinated, accurate and timely advice across a range of executive government functions, including the annual estimates process. This is achieved through strong partnerships and engagement with the department, HHSs, the Queensland Ambulance Service, and other government departments and agencies.

#### As of 30 June 2026, the ODG comprised:

- Internal Audit Unit
- Ethical Standards Unit
- Ministerial and Executive Services Unit
- System Support Services Unit
- Cabinet and Parliamentary Services (CAPS) Unit
- Operational Capacity and Continuity Division

#### Organisational changes 2025–2026

- On 1 July 2025 the Cabinet and Parliamentary Services (CAPS) Unit transferred from the Strategy, Policy and Planning Division to the Office of the Director-General.
- On 1 July 2025 the Operational Capacity and Continuity Division was established as a new unit, reporting directly to the Director-General.

### Director-General

Dr David Rosengren  
MBBS, FACEM

Dr David Rosengren commenced as Director-General, Queensland Health, on 1 November 2024. He is a Senior Staff Specialist in Emergency Medicine with more than 30 years' clinical and leadership experience across both public and private hospital sectors.

Alongside his clinical work, Dr Rosengren has held senior executive roles overseeing large-scale delivery and performance of acute public hospital services. His previous roles include Chief Operating Officer, Queensland Health, Executive Director, Royal Brisbane and Women's Hospital, Chief Operating Officer, Metro North Hospital and Health Service, Acting Executive Director, Organisational Development, Gold Coast Hospital and Health Service.

Dr Rosengren has held multiple representative roles with the Australasian College for Emergency Medicine and led the Metropolitan Emergency Department Access Initiative in 2012. He also served as Chair of the Queensland Clinical Senate from 2012 to 2019.

## **Clinical Support Queensland**

Clinical Support Queensland (CSQ) brings together a range of specialist services that underpin safe, high quality health care across the state. This includes the medical specialties of pathology and forensic medicine, scientific testing, and key clinical and system support functions including biomedical technology and supply chain services, incorporating linen, central pharmacy and warehousing operations. CSQ provides strategic advice, coordination and administration relating to newborn, and breast cancer screening programs, medical imaging support, and the regulation of blood, organ, tissue and schools of anatomy.

CSQ plays a critical role in the planning, coordination and delivery of services that support diagnosis, treatment, and patient care, working in partnership with HHSs to improve health outcomes for all Queenslanders. It also works closely with government bodies, statutory entities and other stakeholders to drive service improvement and reform.

### **As of 30 June 2026, CSQ comprised:**

- Office of the Deputy Director-General
- Finance and Performance Management
- Pathology Queensland
- Service Integration and Biomedical Technology Services
- Supply Chain Branch

### **Organisational changes 2025–26:**

- On 17 November 2025, following a business case for change process, CSQ was restructured into 5 branches - Financial and Performance Management, Office of the Deputy Director-General, Pathology Queensland, Service Integration and Biomedical Technology, and Supply Chain

## **Deputy Director-General, Clinical Support Queensland**

David Hartley ASM EMPA, MPL BA (Griffith University)

David Hartley has spent the past 27 years with Queensland Ambulance Service, beginning his

career as a paramedic and has experience across a range of executive roles, most recently as Chief Operating Officer in QAS, where his role had a similar focus on quality and patient outcomes across eight regions.

David is deeply passionate about empowering our workforce through support, innovation, governance and technology to improve patient outcomes across Queensland. He is committed to delivering public value in his role through his leadership and the promotion of effective and strong teamwork.

## **Healthcare Purchasing and System Performance Division**

The Healthcare Purchasing and System Performance (HPSP) Division purchases public health and human services from service providers and manages performance associated with purchasing decisions to optimise health gains, reduce inequalities, drive sustainability and maximise our health system's efficiency and effectiveness.

The division works in close partnership with service providers and across Queensland Health to ensure health funding is directed where it delivers the greatest impact, aligning investment to government priorities, maximising value for consumers and supporting the delivery of high-quality, safe and sustainable health services.

HPSP plays a central role in this, managing service agreements with HHSs, alongside a range of contracts with private providers and non-government organisations delivering health and social services on behalf of the government.

The division is also a key steward of system performance intelligence. It leads the capture, validation and analysis of performance data and delivers robust reporting to inform performance monitoring, funding decisions and strategic purchasing. In addition, HPSP maintains critical corporate data assets and provides validated health data to the Commonwealth and other national funding and health information bodies, supporting transparency, accountability and system-wide insight.

### **As of 30 June 2026, HPSP comprised:**

- Office of the Deputy Director-General
- Community Services Funding Branch
- Contract and Performance Management Branch
- Surgery Connect
- Data Services Branch
- Healthcare Purchasing and Funding Branch
- System Performance Branch.

### **Organisational changes 2025–26**

- HPSP undertook one business case for change in the Data Services Branch (formerly Statistical Services Branch) to realign

functions, strengthen branch governance and operating model.

### **Deputy Director-General, HPSP**

Naomi Hebson

BNurs, MBM, MHsM, GC Policy Analysis, GAICD

Naomi is a highly regarded healthcare leader known for driving system-wide change and delivering meaningful reform. As Deputy Director-General HPSP, she is shaping the future of healthcare delivery in Queensland, leveraging commissioning to strengthen accountability, elevate performance and embed outcome-focused care.

With extensive experience across health policy, commissioning and strategic purchasing, Naomi is focused on translating strategy into tangible improvements in efficiency, performance and patient outcomes. Her background spans senior leadership roles in contract performance management, culture and engagement and is underpinned by her clinical experience as a registered nurse.

## **Queensland Ambulance Service**

Through delivery of timely, patient-focused ambulance services, the QAS forms an integral part of the primary healthcare sector in Queensland. Operating as a statewide service within the department, the QAS is accountable for the delivery of pre-hospital ambulance response services, emergency and non-emergency pre-hospital patient care and transport services, interfacility ambulance transport, aeromedical retrieval and transfer services, casualty room services, confidential health assessment and information services and planning and coordination of multi-casualty incidents and disasters.

The QAS delivers ambulance services from 314 response locations through eight Regions and 17 Districts, with Districts being aligned to the state's HHS boundaries. The QAS has eight operation centres located throughout Queensland that manage emergency call-taking, operational deployment and dispatch and coordination of non-urgent patient transport services.

The QAS also incorporates Retrieval Services Queensland (RSQ), who ensure the safe, timely, and equitable provision of vital aeromedical retrieval and emergency telehealth services. RSQ's associated education services reach and support all Queensland Health rural, remote and regional healthcare clinicians and facilities.

In addition, the QAS works in partnership with 135 active Local Ambulance Committees across the state, whose members volunteer their time to support our communities.

### **As of 30 June 2026, the QAS comprised:**

- Office of the Commissioner
- Office of the Chief Operating Officer
- Operations – South (incorporating 4 regions)
- Operations – North and Rural and Remote (incorporating 4 regions)
- Office of the Medical Director
- Corporate Services
- Retrieval Services Queensland

### **Organisational changes 2025–26**

There were no significant organisational changes within QAS within 2025–26.

## **Commissioner, QAS**

Craig Emery ASM  
EMPA

Craig Emery was appointed Commissioner in February 2022. As Commissioner, Craig provides leadership for the QAS in its delivery of timely, quality and appropriate patient-focused ambulance services to the Queensland community.

As Commissioner, Craig has led a range of significant initiatives across the QAS and the broader health system, including the development and implementation of the QAS Strategy 2022–27, the QAS Workforce Plan and a range of innovative service delivery improvements such as the expansion of the QAS Clinical Hub, QAS Mental Health Co-Responder Program, along with the introduction of the QAS Complex and Frequent Presenters Program and QAS Falls Co-Response Program.

## Clinical Excellence Queensland

Clinical Excellence Queensland (CEQ) partners with HHSs, clinicians and consumers to drive measurable improvements in patient care through the continual pursuit of excellence. The key priorities of the division include:

- engaging with health professions through established health provision advice bodies to improve healthcare
- developing legislation, guidelines and standards that govern the work of health professions
- implementing models of care that keep patients well and ensure they are seen in a timely manner in the appropriate setting
- measuring care outcomes and assisting HHSs to measure the quality, safety, accessibility and effectiveness of the services they provide
- monitoring and supporting HHSs to minimize patient harm and reduce unwarranted variations in healthcare
- implementing initiatives that improve patient care.

In undertaking this work, CEQ partners with HHSs, health professionals within the public system, professional representative bodies, unions and consumers.

### As of 30 June 2026, CEQ comprised:

- Healthcare Improvement Unit
- Mental Health, Alcohol and Other Drugs Branch
- Office of the Deputy Director-General
- Patient Safety and Quality
- Health Contact Centre
- Health Services Evaluation, Research and Translation (HSERT)

## Organisational changes 2025–26

As part of the department's business case for change the following organisational structure changes were made to CEQ:

Branches/units that moved into CEQ:

- Health Contact Centre moved from QAS
- Reform Office (now named HSERT) moved from the former SPRD
- Office of Research and Innovation units below, moved from the former CPSS:
  - Research and Technology Assessment

- Queensland Clinical Trials Coordination Unit
- Queensland Regional Clinical Trial Coordination Centre (QRCCC)
- Operations

Branches/units that moved out of CEQ:

- Office of Prisoner Health and Wellbeing moved to System Policy and Planning Division
- Queensland Patient Access Coordination Hub moved to Operational Capacity and Continuity Division

The following branches/units moved to Health Workforce Division:

- Office of Rural and Remote Health
- Office of the Chief Allied Health Officer
- Office of the Chief Dental Officer
- Office of the Chief Medical Officer
- Office of the Chief Midwife Officer
- Office of the Chief Nurse Officer

## Deputy Director-General, CEQ

Dr Helen Brown

MB BCh BAO, FRACP, MPhil

Dr Helen Brown has extensive clinical and leadership experience with over 20 years of experience working in hospitals across Queensland Health including the roles of Director of Neurology and Stroke at the Princess Alexandra Hospital and Clinical Director of the Neurosciences Division at the Royal Brisbane and Women's Hospital before commencing her current role as DDG CEQ in 2022.

## Corporate Services Division

Corporate Services Division (CSD) provides innovative, integrated and professional corporate enabling services and works closely with the department's divisions and HHSs to ensure the department's business outcomes supporting the delivery of quality health services across the state. This is achieved by:

- collaboratively supporting the state's health system through strategy, expert advice and services related to statewide budgeting and financial management.
- providing strategic legal services to Queensland Health and working collaboratively with legal teams across the HHSs.
- engaging with our people and clients, in addition to supporting the *Mental Health Act 2016* through the Mental Health Court Registry.
- supporting departmental assurance through public records management, privacy, right to information, risk management, governance, asset management and maintenance, and fraud control strategy, service and advice.
- delivering a range of human resource strategies, services and support to attract, retain and build a capable and safe workforce, develop and maintain statewide employment arrangements, and monitor and manage workforce performance.
- providing the largest and most complex workforce management, payroll, business, finance and logistics systems in the Queensland public sector.
- facilitating procurement outcomes to deliver best value for money and savings to benefit the Queensland public health system.

### As of 30 June 2026, CSD comprised:

- Office of the Deputy Director-General
- Finance Branch
- Legal Branch
- Governance, Assurance and Information Management Branch
- Human Resources Branch
- Corporate Enterprise Solutions
- System Procurement
- Business Services Branch

- Strategic Communications Branch
- ### Organisational changes 2025–26

Through the implementation of the department's business case for change on 1 July 2025, the following changes occurred:

- Strategic Communications Branch realigned to CSD.
- The Office of Hospital Sustainability realigned to Governance, Assurance and Information Management Branch.
- Supply Chain Branch realigned to CSQ.

Following a business case for change, the Queensland Occupational Violence Strategy Unit transitioned from Metro North HHS into the Queensland Health Safety and Wellbeing Unit, Human Resources Branch in March 2026.

## Deputy Director-General, CSD

Matthew Rigby

Prior to this appointment, Matthew served as Chief Operating Officer at Trade and Investment Queensland (TIQ), where he led the CSD comprising: Strategy and Performance, Finance, Corporate Governance and Board Secretariat, Human Resources, and Information Technology and Delivery. His leadership was instrumental in enhancing operational efficiency and governance across the agency.

Matthew brings over two decades of senior leadership experience across the Queensland Government. He has held senior roles in communications, engagement, and executive management with Metro South HHS, the Department of the Premier and Cabinet, Queensland Fire and Emergency Services, and the Queensland Police Service.

## **eHealth Queensland**

eHealth Queensland (eHQ) is advancing healthcare using digital technologies and is responsible for the modernisation of vital information and communication technology (ICT)

This is achieved by:

- advising on statewide eHealth innovation, strategy, planning, standards, architecture and governance. It is responsible for delivering clinical, corporate and infrastructure ICT programs in line with Queensland Health's vision and investment priorities.
- providing modern ICT infrastructure and customer support for desktops, mobiles, smart devices, telehealth, data centres, networks and security.
- leading, guiding, identifying and implementing digital solutions to drive improvements in the safety, quality and efficiency of healthcare services.
- partnering with HHSs and the department to ensure their priorities are enabled by digital innovation and technologies.
- leading the development and implementation of information management, cyber security and digital strategies, policies, and standards.
- developing a service model that is responsive to the changing context of health service delivery, emerging technologies and models of care and local HHS needs.

### **As of 30 June 2026, eHealth Queensland comprised:**

- Office of the Deputy Director-General
- Delivery Services Branch
- Digital Health Branch (Chief Clinical Information Officer)
- Enterprise Technology Service Branch
- Operations and Performance Branch
- Strategy, Architecture and Information Services Branch

### **Organisational changes 2025–26**

There were no significant organisational changes to the division within 2025–26.

## **Deputy Director-General, eHQ**

Dr Tanya Kelly

MBBS BMedSc FANZCA MBA DipGovt  
DipProjMat GAICD CHIA

Dr Tanya Kelly was appointed as Deputy Director-General on 18 June 2025. Dr Kelly has an active role in leadership and strategic direction for digital health across the statewide eHealth program. A fellow of the Australian and New Zealand College of Anaesthetists (FANCA), Dr Kelly is an experienced and active senior clinician who has held clinical leadership roles including as Chair of the Queensland Clinical Senate and Director of Anaesthesia and Perioperative Medicine and Clinical Director for Digital Transformation within Sunshine Coast HHS.

Beyond her clinical practice, Dr Kelly has qualifications in clinical redesign, business, and is a Certified Health Informatician (CHIA). Dr Kelly is also a member of the Australian e-Health Research Centre (AEHRC) Board, a joint venture between Commonwealth Scientific and Industrial Research Organisation (CSIRO) and Queensland Health, and the Australian Digital Health Agency Board.

## **Health Infrastructure Queensland**

Health Infrastructure Queensland (HIQ) is the division within Queensland Health responsible for the planning, design and delivery of the state's health infrastructure program and administration of the capital maintenance pipeline.

Our mission is to streamline the delivery of healthcare infrastructure, ensuring it will serve our communities now and in the future.

In partnership with HHSs, HIQ plans and delivers the Queensland Health capital program, provides expert advice to effectively manage assets and property, and monitors and reports on the performance of our statewide capital programs which involves working with key partners such as asset management programs and teams.

### **As of 30 June 2026, HIQ comprised:**

- Office of the Deputy Director-General
- Planning and Design
- SEQ Delivery #1
- SEQ Delivery #2
- Regional and Rural Delivery
- Commercial and Operations.

### **Organisational changes 2025 – 26**

A new organisational structure for Health Infrastructure Queensland, recommended by the Independent Review into the Capacity Expansion Program released on 23 April 2025, was endorsed by Cabinet in January 2026.

Following consultation and feedback from staff and unions, the new structure was implemented on 30 March 2026 to shape the future direction of HIQ.

### **Deputy Director-General, HIQ**

Blake Lepper  
BSc Majoring in Physics and LLB

Blake leads the delivery of the Hospital Rescue Plan and broader health infrastructure and capital maintenance program across the state. In this role Blake works with colleagues across government, health services and industry to strengthen delivery capability, improve system outcomes and

leverage efficiencies to extract better value for Queensland communities.

Blake has deep experience in major infrastructure delivery across the public sector and in Health New Zealand. Before that, Blake spent several years with Te Waihangā | New Zealand Infrastructure Commission, where he led advisory work spanning strategic planning, business case development, design management, procurement, and commissioning, with a focus on lifting value from public infrastructure investment.

Throughout his career Blake has championed system-level thinking: ensuring projects are scoped and coordinated in ways that accelerate benefits for end users, support clinicians and patients, and deliver better value for government. He has significant experience across the full infrastructure lifecycle and brings a calm, collaborative leadership style to complex delivery environments.

## **System Policy and Planning Division**

System Policy and Planning Division (SPPD) is responsible for leading policy development and service planning across Queensland Health. SPPD works to ensure that services are delivered in a responsive and sustainable way and designed to elevate the voice of clinicians and meet the diverse needs of Queenslanders.

Underpinning all SPPD's business is a commitment to progressing Queensland Health's health equity reform agenda with First Nations people.

The key functions of SPPD include developing policies and legislation, developing service plans that forecast need for health services in Queensland, facilitating the co-design of models of care, partnering with HHSs, working with researchers and the research industry, leading Queensland Health's state budget process and collaborating with other government agencies to progress national health reforms.

Through evidence-based policy and planning, SPPD contributes to the delivery of high quality and reliable health services for all Queenslanders.

### **As of 30 June 2026, SPPD comprised:**

- Office of the Deputy Director-General
- First Nations Health Office
- Mental Health, Alcohol and Other Drugs Strategy and Planning Branch
- System Planning Branch
- System Policy Branch
- System Strategy Branch
- Queensland Cancer Lead

### **Organisational changes 2025–26**

In July 2025, the department implemented a functional realignment to strengthen organisational cohesion and improve system level planning. As part of this change, the Strategy, Policy and Reform Division (SPRD) was restructured to form the SPPD.

Following the department-wide realignment, SPPD undertook an internal restructuring to enhance SPPD's capacity to respond to emerging priorities, sector challenges and new opportunities. This internal realignment was designed to ensure the division is positioned to deliver high-quality system policy, planning and stewardship functions.

As part of this restructuring, SPPD aligned functions, workstreams and teams across the division and established a new System Strategy Branch.

### **Deputy Director-General, SPPD**

Peta Bryant  
B Arts (Honours I), B Economics, CPA

Peta Bryant is a collaborative leader with a strong record in leading multidisciplinary teams to develop health and human services policy. Peta's public service career began in the Commonwealth Government's Department of Finance before transitioning to the Queensland public service.

Peta's leadership roles across the public and private sector have spanned a diverse range of areas including economic modelling, health service planning, program evaluations, national reform, and intergovernmental relations.

## Health Workforce Division

The Health Workforce Division (HWD) supports all of Queensland Health's staff reach their full potential. Through HWD's branches and relationships, the division supports the growth, retention, and sustainability of a skilled, diverse, and responsive workforce to meet Queensland's evolving healthcare needs. HWD enables HHSs to provide optimum levels of care, with a strong focus on rural, remote, and priority communities. The division also leads professional, regulatory and capability functions.

### Functions and services

- Ensure an appropriately skilled health workforce to meet service needs and address workforce challenges, including for allied health, nursing, midwifery, rural and remote, oral health and medical workforce areas, and Aboriginal and Torres Strait Islander health workforce priorities.
- Provide advice, direction and expertise on statewide professional service to deliver priorities and support best possible patient outcomes and experiences.
- System leadership, collaboration, education, and innovation to strategically empower, advocate for, and support health professions to deliver excellence in patient care.
- Improve workforce capability, culture, and leadership capacity.
- Grow and sustain a strong First Nations health workforce and build a culturally capable health workforce across the system, ensuring equity and representation.
- Develop and deliver strategic workforce programs, policy, planning, analytics and systems; and support HHSs to implement workforce planning.
- Deliver forensic medicine; voluntary assisted dying; medical prevocational accreditation; and medicines approvals, regulation and compliance services.

### Key priorities

- Develop a systemwide health workforce plan
- Fast-tracking clinicians into paid work
- Continue the Community Pharmacy Scope of Practice Pilot

- Embed workforce initiatives to support rural and remote and Aboriginal and Torres Strait Islander communities.

### As of 30 June 2026, HWD comprised:

- Office of the Deputy Director-General
- Centre for Leadership Excellence
- Office of the Chief Aboriginal and Torres Strait Islander Health Workforce Officer
- Office of the Chief Allied Health Officer
- Office of the Chief Dental Officer
- Office of the Chief Medical Officer:
- Office of the Chief Midwife Officer
- Office of the Chief Nurse Officer
- Office of Rural and Remote Health
- Workforce Strategy Branch

### Organisational changes 2025–26

The Health Workforce Division was established as part of the 2025–26 departmental business case for change. HWD commenced operation from 1 July 2025.

### Deputy Director-General, HWD

Scott Bennett  
RN, Dip N, MPA, MHEcon

Scott is a respected health executive and reformer with over 25 years' experience. With a clinical foundation as a registered nurse and nurse practitioner, Scott has led major workforce and service reforms, improving access, performance, and outcomes in acute, community, and rural health settings. His work reflects a deep, enduring commitment to workforce wellbeing, system design, inter-professional practice and sustainable outcome-driven people-centred reform. Scott's academic grounding complements his reputation for evidence-based policy, strategic innovation, and practical delivery.

## Population Health Division

The Population Health Division (PHD) brings together system leadership and service delivery to improve health outcomes, reduce disease, and manage public health risks. Its work covers prevention, health protection, regulation, and intelligence, supported by a multidisciplinary workforce delivering functions such as disease surveillance and response, prevention programs, and regulatory activities.

The division leads statewide planning and coordination to prevent and control disease, respond to emerging risks, and support the health and wellbeing of Queenslanders.

### As of 30 June 2026, PHD comprised:

- Communicable Diseases Branch
- Health Protection and Regulation Branch
- Prevention Strategy Branch
- Public Health Intelligence Branch
- Division Support and Provider Regulation Branch

### Organisational changes 2025–26

On 1 July 2025, the PHD was established following the business case for change. At that time, the division comprised:

- Office of the Chief Health Officer and Deputy Director-General
- Communicable Diseases Branch
- Health Protection and Regulation Branch
- Prevention Strategy Branch
- Public Health Intelligence Branch
- Assisted Reproductive Technology Unit
- Private Health Regulation Unit

On 24 November 2025, a further structural change was implemented. The Provider Regulation, Strategy and Projects Branch was established, bringing the Assisted Reproductive Technology Unit and the Private Health Regulation Unit under a single overarching branch.

Following this change, the division comprised:

- Office of the Chief Health Officer and Deputy Director-General
- Communicable Diseases Branch

- Health Protection and Regulation Branch
- Prevention Strategy Branch
- Public Health Intelligence Branch
- Provider Regulation, Strategy and Projects Branch (including the Assisted Reproductive Technology Unit and Private Health Regulation Unit)

On 1 June 2026, a reporting line change brought the Office of the Chief Health Officer and Deputy Director-General and the Provider Regulation, Strategy and Projects Branch together under a Senior Director, Division Support and Provider Regulation Branch.

### Deputy Director-General, PHD

Dr Marianne Gale

MPH&TM, DrPH, FAFPHM, GAICD

Dr Gale began her medical career as a Junior Doctor in Townsville Hospital after completing her medical degree at the University of Western Australia. She spent five years as a Field Doctor and Medical Advisor with Médecins Sans Frontières/Doctors Without Borders (MSF) working with refugees from Myanmar on the Thai border, then going on to support MSF programs in West and Sub-Saharan Africa, the Caucasus, South America and Asia Pacific.

Dr Gale has also worked as a consultant with agencies including the World Health Organization on tuberculosis control in various countries, including the Solomon Islands and Papua New Guinea.

Prior to joining Queensland Health, Dr Gale has held senior population health roles in New South Wales, including as Acting Chief Health Officer and Deputy Chief Health Officer during the COVID-19 response.

## Our people

### Workforce profile

The department is committed to ensuring a capable, safe, engaged and future-ready workforce that upholds the effective and sustainable delivery of health services across the state.

In line with the Department of Health Strategic Plan 2025-2029, our workforce principles emphasise maintaining a well-trained, safe and productive workforce, supported by strong leadership, contemporary practices and a focus on continuous improvement.

The department recognises that a resilient and empowered workforce is fundamental to delivering world-class healthcare when Queenslanders need it most. We continue to invest in workforce growth and development, including new talent pipelines and adaptive models of care that respond to changing service demands. Our approach prioritises staff wellbeing, cultural capability, diversity and inclusion, ensuring our people are valued and equipped to contribute to a responsive and sustainable health system.

The workforce numbers below are based on PSC MOHRI data; and for Queensland Health and Department of Health are as of 30 June 2026; and QAS as of 30 June 2026. As workforce size constantly fluctuates, these figures may differ from figures collected at different times of the financial year.

|                                                  |            |
|--------------------------------------------------|------------|
| Grand Total QH FTE as at the end of 2025-26      | 120,492.90 |
| Specific DOH FTE                                 | 9,878.95   |
| Specific QAS FTE                                 | 6,680.91   |
| This FTE represents Hospital and Health Services | 103,933.04 |

*(Variance of 5,188.04 compared to the AFS. The AFS reflects only HHS staff directly engaged by the Department, 98,745)*

| Table 1 - Total staffing 2025-26         |                         |
|------------------------------------------|-------------------------|
| Headcount                                | Total number: 17,911    |
| Fulltime equivalent (FTE)                | Total number: 16,559.86 |
| Table 2 - Occupation types by FTE        |                         |
| Corporate                                | 33.98%                  |
| Frontline and frontline support          | 66.02%                  |
| Table 3 - Appointment type by FTE        |                         |
| Permanent                                | 88.67%                  |
| Temporary                                | 9.34%                   |
| Casual                                   | 1.14%                   |
| Contract                                 | 0.85%                   |
| Table 4 - Employment status by headcount |                         |
| Fulltime                                 | 77.95%                  |

|                                                                                         |                  |                      |
|-----------------------------------------------------------------------------------------|------------------|----------------------|
| Parttime                                                                                | 19.96%           |                      |
| Casual                                                                                  | 2.09%            |                      |
| Table 5 - Gender data                                                                   |                  |                      |
|                                                                                         | Headcount number | % of total workforce |
| Woman                                                                                   | 10,716           | 59.83%               |
| Man                                                                                     | 7,166            | 40.01%               |
| Non-binary                                                                              | 29               | 0.16%                |
| Other                                                                                   | -                | -                    |
| Table 6 - Diversity target group data                                                   |                  |                      |
|                                                                                         | Headcount number | % of total workforce |
| Women                                                                                   | 10,716           | 59.83%               |
| Aboriginal Peoples and Torres Strait Islander Peoples                                   | 406              | 2.27%                |
| People with disability                                                                  | 642              | 3.58%                |
| Culturally and Linguistically Diverse (speaks a language other than English at home)    | 1,804            | 10.07%               |
| Table 7 - Target group data for women in leadership roles                               |                  |                      |
|                                                                                         | Headcount number | % of total workforce |
| Senior Officers (classified and s122 equivalent combined)                               | 221              | 55.25%               |
| Senior Executive Service and Chief Executives (classified and s122 equivalent combined) | 75               | 49.67%               |

## Strategic workforce planning and performance

### Talent attraction and retention strategies

Queensland Health remains focused on delivering a world class, safe and sustainable health care system; and working towards achieving a significant resourcing investment to the public health system by 2032. It is predicted that by 2032, Queensland's population may reach almost 6.5 million people. This population growth creates massive demand for health services and healthcare workers. Addressing this challenge requires multi-faceted attraction and retention strategies. During 2025-26 key highlights included:

- Continued national and international workforce campaigns, supported by targeted recruitment activity and dedicated candidate care to connect prospective employees with employment opportunities, including:

- the 'We are Queensland Health' national recruitment campaign and the 'Make a Healthy Career Move' international recruitment campaigns aimed at attracting qualified clinical workforce to Queensland Health. These campaigns generated over 20,686 expressions of interest to Queensland Health clinical talent pools.
- the Youth Pipeline 'Find your health career' campaign targeted at young Queenslanders to consider a future at Queensland Health in market until 31 July 2026.
- Continued delivery of medical workforce pipelines, with a record intake of more than 930 first-year doctors commencing in 2026.
- Bolstered our school-based traineeship program, with 28 students placed in the Department of Health for cohort 25/26. This cohort has been the largest cohort of school-based trainees to date.
- Supporting multiple Hospital and Health Services to establish and utilise visa pathways as a strategy to attract and retain talent to address critical skills gaps.
- Creating psychosocially safe and supportive workplaces.
- Improving and investing in occupational violence prevention.
- Providing supportive leadership and development opportunities.
- Enhancing employee mobility – through implementation of the Queensland Government Mobility Directive 03/25
- Delivery of five new enterprise agreements covering more than 122,000 Queensland Health employees, providing improved wages and conditions and targeted attraction and retention measures, particularly to support regional, rural and remote staff. The outcomes delivered via bargaining continued to focus on ensuring gender equity across the Queensland Health workforce.
- Enhancing attraction and retention through the expansion of the Remote Area Nurse Incentive Program (RANIP) for certain locations, a new ferry allowance for Aboriginal and Torres Strait Islander Health Workers traveling to Torres Strait locations, increased loadings for Medical Officers working in rural and remote locations, and a commitment to maintaining nation leading wages and conditions for Nurses and Midwives.

## Leadership and capability, and public sector values

The department is deliberate in building capability and confidence of its leaders. This is in recognition of the important role leaders play to develop high-performance teams, encourage positive workplace culture, and improve decision-making.

Leader Connect is designed to attract the attention of leaders and build a leadership community with shared vision, language and priorities. Leaders at all levels are invited to participate in a blend of structured forums and training across the year. The elements within Leader Connect include:

- The Leader Connect sofa series, a quarterly panel discussion featuring executive members from across the department and wider public sector, with topics aligned to strategic priorities and an opportunity for leaders to hear directly from executives on valuable lessons learnt throughout their career.
- A quarterly forum, designed to keep leaders informed on key HR updates, foster collaboration and enable discussion on workforce priorities to help shape future workforce strategies.
- Learn and Lead, a fortnightly series offering short, practical learning sessions designed to build capability and spark meaningful discussion through quick, accessible insights that leaders can apply to their day-to-day work.

The department is also committed to proactively identifying high-potential executive talent through systemic, evidenced based assessment and succession planning. Strengthening executive pipelines, supports a well-trained, engaged and empowered workforce, capable of delivering world-class health services for Queensland.

## Early retirement, redundancy, and retrenchment

No redundancy, early retirement, or retrenchment packages were paid to employees by the department in 2025-26.

## Employee performance management framework

The employee performance management framework supports a culture of accountability, continuous improvement and high-quality service delivery. In alignment with the Strategic Plan's focus on maintaining a productive and effective workforce, the department have enhanced mechanisms that support early intervention, constructive feedback and professional development. A consistent, capability focused approach is applied across all divisions to strengthen performance standards, recognise excellence and ensure timely management of performance concerns.

## Employment relations

During 2025-26 seven agreements were under negotiation. Five enterprise bargaining agreements were certified, including:

- *Nurses and Midwives (Queensland Health and Department of Education) Certified Agreement (No 12) 2025*, certified on 29 October 2025, establishing nation leading wages and conditions for the nursing and midwifery workforce. The Agreement reflects Queensland Health's ongoing commitment to strengthening the attraction and retention of nurses and midwives, with particular emphasis on regional and remote service delivery, through the provision of targeted financial incentives and enhanced recognition of professional roles. A significant outcome of the Agreement is the introduction of double time rates for overtime applicable to all shift workers across Nurse Grade 2-9. This entitlement represents a new benchmark condition for the nursing and midwifery profession, unmatched in any other Australian jurisdiction, and constitutes a further step toward advancing gender pay equity across the health workforce.
- *Medical Officers' (Queensland Health) Certified Agreement (No 7) 2025*, certified on 29 October 2025 supporting attraction and retention in regional, rural and remote locations, and underpins the growth pipeline for medical officers to 2032. This agreement delivered a range of wage and allowance increases as well as the introduction of a new Career Medical Officer classification.
- *Queensland Public Health Sector Certified Agreement (No 12) 2025* certified on 23 December 2025 and includes key entitlements to support staff attraction and retention.
- *Aboriginal and Torres Strait Islander Health Workforce (Queensland Health) Certified Agreement (No 3) 2025* certified on 23 December 2025 with a range of entitlements that recognises the important role these employees play across the system.
- The *Queensland Ambulance Service Agreement 2025* was certified on 27 November 2025 and delivered a range of entitlements and allowances along with items to support staff wellbeing.
- As at 30 June 2026, the replacement agreement to the *Visiting Medical Officers Employees (Queensland Health) Certified Agreement (No 1) 2023* was undergoing union member ballot to determine if in-principle agreement was obtained.

Negotiations relating to the *Queensland Health Building, Engineering and Maintenance Services Certified Agreement (No 8) 2022* and *Health Practitioners and Dental Officers (Queensland Health) Certified Agreement (No 4) 2022* were referred for arbitration by the Queensland Industrial Relations Commission.

## Employee wellbeing and inclusion

Employee wellbeing and inclusion continues to be a significant focus for the department. Throughout 2025–26 the department targeted capability uplift in psychosocial safety, wellbeing, sexual safety, and cultural safety to support healthy and safe workplaces and increase employee retention.

The department continues to deliver, develop and support mental health and psychosocial hazards awareness programs for leaders and staff, both system-wide and within the department.

## Diversity and inclusion

The department is committed to fostering an inclusive, respectful and equitable workplace where diversity is valued and everyone is supported to contribute and thrive. Inclusion is embedded in the department's culture, leadership expectations and workforce practices, recognising that a diverse workforce strengthens our ability to deliver high-quality health services for all Queenslanders.

Throughout the reporting period, the department actively promoted inclusion through participation in the Department of Health Inclusion Calendar, which recognises and celebrates significant cultural, social and equity events across the year. The calendar supports awareness, learning and meaningful engagement across priority inclusion areas, including Aboriginal and Torres Strait Islander peoples, cultural and linguistic diversity, gender equity, disability inclusion and LGBTIQ+ inclusion. These activities reinforce respectful workplaces and help build understanding across our diverse workforce.

The department's commitment to inclusion is further demonstrated through maintaining bronze status under the Australian Workplace Equality Index, reflecting sustained progress in creating inclusive environments for LGBTIQ+ employees.

Together, these initiatives support a workplace where inclusion is not an isolated activity, but an ongoing commitment aligned to the department's values and its responsibility as an employer of choice within the Queensland public sector.

## Health and Safety Representatives Network

The Department of Health, Health and Safety Representatives Network was established to strengthen the capability of our Health and Safety Representatives, provide a consistent consultative mechanism, and support the sharing of safety knowledge, resources, and best practice across divisions.

## Psychosocial, mental health and wellbeing

In line with Queensland Health's commitment to fostering safe and mentally healthy workplaces, the department has continued to embed its Workforce Mental Health and Wellbeing Framework, which supports the system with capability and resources to implement aligned workplace mental health and wellbeing strategies and initiatives. As the system leader for safety and wellbeing, a range of initiatives to support workforce psychosocial safety and wellbeing have been developed, including:

- The launch of system-wide awareness and capability building programs in workplace mental health and psychosocial hazards risk management for leaders, WHS/HR practitioners and all staff
- Policy updates to enhance system support, including managing health, injury and disability and addressing workplace conduct, discrimination and harassment through updates to the Workplace Rehabilitation Standard and guideline and the Reasonable Adjustment Policy
- Development, co-design and launch of overarching organisation-level Sexual Harassment Prevention Plans
- Development, co-design and launch of a new Psychosocial Risk Management Guideline to support the system in managing psychosocial hazards in the workplace.

- Enhancement of, and access to, system-wide staff wellbeing support resources through creation of a centralised resource hub including specialised supports and awareness raising activities.
- Initiation of a project to enhance awareness and build capability and support for staff who are exposed to trauma and vicarious trauma.
- Release of the 'Fatigue – not just part of the job' suite of e-learning resources for all healthcare workers.
- Leading the establishment of the Australian Health Security Network.
- Implementation of the "Recover Well Work Well" strategy to enhance the provision of support and improve return to work outcomes for staff recovering from injury and illness.
- Implementation of the medical officer fatigue and a review of fatigue management systems for the broader workforce, including development of training and awareness resources.
- Review and procurement of system-wide occupational violence prevention training, and development and launch of the Safety in Healthcare Relationships Framework – which helps leaders, managers, and frontline staff understand the levers available to reduce risk, respond effectively, and embed learning across the organisation.
- Commencement of a system wide 'State of Security' review to help inform the development of Queensland Health's workforce security strategy.
- Commencement of the 'Think Smart' better practice people handling guideline review as part of a broader musculoskeletal disorder implementation program.
- Implementation of the 'Singh Thattha' beard wrap technique to provide appropriate respiratory protection for Queensland Health employees and students who are unable to remove facial hair due religious, cultural genuine medical reasons.
- Development of Queensland Health's first electrical safety management system.
- Launch of the Fitness Passport program to enhance staff wellbeing by providing accessible, affordable opportunities for physical activity across a wide network of gyms and facilities.
- Commenced a comprehensive review of the department's employee assistance services contract.
- Implemented the new SOLV Rehabilitation and return to work system to enhance our return-to-work processes including increased reporting.

## Development of human resource practitioners

Human Resources (HR) Branch has facilitated numerous programs and developed resources to assist HR practitioners in supporting line managers and decision makers, with an overall objective to build HR capability in the case management of employee matters.

The HR in Practice Program is a week-long in-house program designed to build HR practitioners' capability and knowledge in the areas of performance management, complex case management, legislation and the Queensland Health policy and employment frameworks. From July 2025 to June 2026, 32 participants from various HHSs and the department attended the program. Since the program commenced in 2016, a total of 276 participants across 77 cohorts have participated.

A bi-monthly webinar-based HR practitioner education series is held and facilitated by guest speakers, designed to improve the skills and knowledge base of HR practitioners across the state. From July 2025 to June 2026, the team facilitated eight HR practitioner information sessions with an average of 130 HR practitioners attending each session.

## Sexual harassment prevention and safety

Queensland Health has been actively strengthening its policies, procedures, and training to ensure safer and more supportive workplaces in response to legislative and regulatory requirements, including the *Public Sector Act 2022*, Managing the Risk of Psychosocial Hazards at Work Code of Practice 2022, Public Sector Commission Directive 02/25 Preventing and Responding to Sexual Harassment and Related Conduct at Work (effective 31 March 2025), the positive duty requirement under section 47C of the *Sex Discrimination*

*Act 1984 (Cth)*, the *Work Health and Safety Act 2011*, the *Work Health and Safety Regulation 2011*, and the *Work Health and Safety (Sexual Harassment) Amendment Regulation 2024*. Queensland Health continues to implement comprehensive measures across the organisation to reinforce compliance and cultivate a safe and respectful workplace culture for all staff.

During 2025–26, HR Branch completed the following activities to meet the key objectives and ensure continued alignment with legislation:

- A statewide sexual harassment eLearning program, Preventing and Responding to Workplace Sexual Harassment.
- An awareness campaign for HR Policy E5 and the Preventing and Responding to Workplace Sexual Harassment e-Learning module.
- A face-to-face guide for the sexual harassment eLearning module for employees with limited computer access.
- Recruitment, registration, training and awareness activities to promote and maintain the levels, accessibility and operations of the Sexual Harassment Contact Officer network.
- A statewide review of HR practitioner resources to align them with the Sexual Safety Review's recommendations.
- Developed the system-wide Sexual Harassment, Sex and Gender-based Harassment Prevention and Response Plan to supplement local health service Prevention Plans and support system compliance. This Plan has been specifically designed to:
  - Outline core system-wide prevention and response requirements and control measures for implementation by all health services.
  - Provide guidance for each health service to develop and/or align their local Sexual Harassment Prevention Plans.
  - Provide resources and tools to support health services to identify and assess risks locally and apply contextualised control measures, with these activities to be documented in local Prevention Plans.

### *Public Sector Ethics Act 1994*

The Code of Conduct for the Queensland Public Service applies to all Queensland Health staff. The Code of Conduct is based on the four ethics principles in the *Public Sector Ethics Act 1994*:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

Training and education in relation to the Code of Conduct and ethical decision making are part of the mandatory training provided to all employees at the start of employment and then every year thereafter.

During 2025–26, 12,589 Department of Health employees (including the QAS) completed the Working Ethically training. In addition, the department has a workplace conduct and ethics policy that outlines the obligations of management and employees to comply with the Code of Conduct. Staff are encouraged to contribute to creating a professional and productive work culture within Queensland Health, characterised by the absence of any form of unlawful or inappropriate behaviour.

## 2. Our Governance

### Executive Leadership Team

The Executive Leadership Team (ELT) supports the Director-General to provide leadership, direction and guidance to the department and oversee its strategic function, capabilities and effective operation.

Membership as of 30 June 2026

- Director-General (Chair)
- Executive Director, Office of the Director-General
- Chief Health Officer and Deputy Director-General, Population Health Division
- Chief First Nations Health Officer
- Commissioner, Queensland Ambulance Service
- Deputy Director-General, Clinical Excellence Queensland
- Deputy Director-General, Clinical Support Queensland
- Deputy Director-General, Corporate Services Division
- Deputy Director-General, eHealth Queensland
- Deputy Director-General, Healthcare Purchasing and System Performance
- Deputy Director-General, Health Infrastructure Queensland
- Deputy Director-General, Health Workforce Division
- Deputy Director-General, System Policy and Planning Division
- Chief Finance Officer, Corporate Services Division
- Executive Director, Operational Capacity and Continuity, Office of the Director-General.

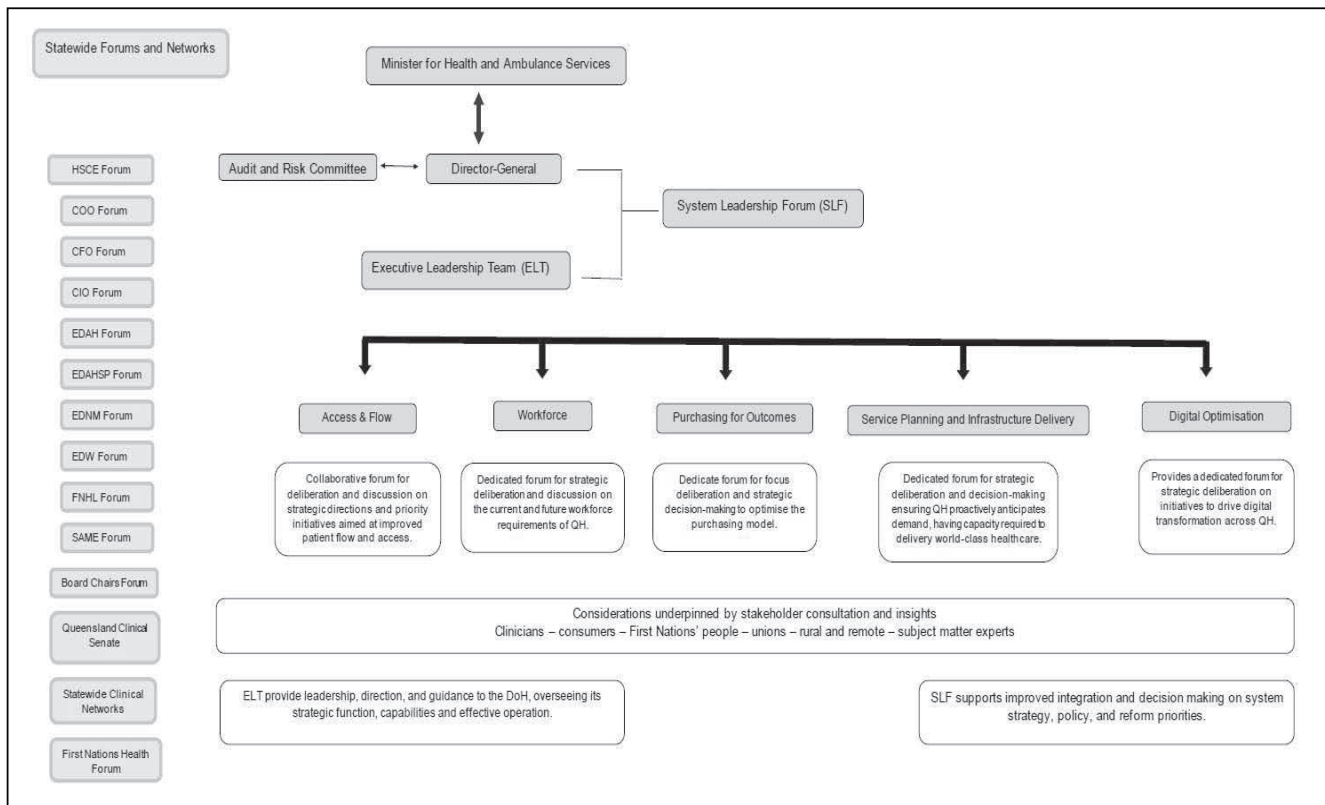
The ELT met fortnightly for the 2025–26 reporting period.

### Integrated System Governance Boards and Committees (ISG)

Governance arrangements for Queensland Health must comply with the *Hospital and Health Boards Act 2011* and the *Financial Accountability Act 2009*, particularly where governing entities inform financial decisions. Our system governance model relies on fostering relationships across the network and is subject to scrutiny by the Queensland Audit Office, central agencies and Minister.

The system governance arrangements are detailed in the below diagram.

## Queensland Health System Governance



- HSCE – Health Service Chief Executives Forum
  - COO - Chief Operating Officers Forum
  - CIO – Chief Information Officers Forum
  - EDAH – Executive Directors of Allied Health Forum
  - EDAHSP – Executive Directors of Allied Health Service Planning Forum
  - EDNM – Executive Directors of Nursing and Midwifery Forum
  - EDW – Executive Directors of Workforce Forum
  - FNHL – First Nations Health Leads Forum
  - SAME – Strategic Asset Management Executive Forum
- There may be other forums that are not reflected in this structure.

## ISG Boards and Committees

- System Leadership Forum
- Queensland Public Health and Scientific Services (QPHaSS) Advisory Board
  - Dissolved post 30 June 2025. No meetings held post 1 July 2025. Members terms expired on 30 June 2025 and were not extended.

## Other Boards, Councils and Committees

- Audit and Risk Committee
- Voluntary Assisted Dying Review Board

## Statutory bodies

- Hospital and Health Services (HHSs) (16)
- Hospital Foundations (13)
- QIMR Berghofer Medical Research Institute (QIMR)

- Office of the Health Ombudsman
- Health and Wellbeing Queensland
- Voluntary Assisted Dying Review Board
- Mental Health Court
- Mental Health Review Tribunal
- Panels of Assessors (19)
- Queensland Board of the Medical Board of Australia
- Queensland Board of the Nursing and Midwifery Board of Australia
- Queensland Mental Health Commission
- Queensland Mental Health and Drug Advisory Council
- Queensland Pharmacy Business Ownership Council
- Radiation Advisory Council

| The Department of Health Audit and Risk Committee (ARC) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| Act or instrument                                       | <i>Financial Accountability Act 2009</i> , the <i>Financial Accountability Regulation 2019</i> and the Financial and Performance Management Standard 2019.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Functions                                               | <p>The department Audit and Risk Committee (ARC) operate in accordance with its Charter, having due regard for Queensland Treasury's Audit Committee Guidelines: Improving Accountability and Performance (the guidelines).</p> <p>The role of the committee is to provide the Director-General of Queensland Health with independent advice and assurance in the areas of:</p> <ul style="list-style-type: none"> <li>• statewide health system risk</li> <li>• Department of Health risk, internal control, audit, governance, performance management and compliance</li> <li>• The department's external accountability responsibilities prescribed in relevant legislation and standards including the <i>Financial Accountability Act 2009</i>, the <i>Financial Accountability Regulation 2019</i> and the Financial and Performance Management Standard 2019.</li> </ul>                                                                                                                                                                                                                                                                            |
| Achievements                                            | <p>Key achievements for 2025–26 include:</p> <ul style="list-style-type: none"> <li>• endorsement of the Annual Internal Audit Plan for 2026–27 prior to approval by the Director-General and monitored the ongoing delivery of the 2025–26 Internal Audit Plan</li> <li>• endorsement of the Annual Financial Statements for 2024–25 prior to sign-off by the accountable officer</li> <li>• endorsement of the Information Standard 18 (IS18:2018) annual return prior to sign-off by the Director-General</li> <li>• provision of direction on departmental business matters relating to business performance, improvement activities, internal control structures, strategic and corporate risk issues, project governance and accountability matters</li> <li>• oversight of implementation of recommendations from both internal audit and external audit activities</li> <li>• completion of an external review of the committee</li> <li>• oversight of large departmental projects.</li> </ul> <p>The Chair of the Audit and Risk Committee is also a member of the Queensland Hospital and Health Boards Finance and Audit Committee (QFAC).</p> |
| Membership                                              | Committee members:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| The Department of Health Audit and Risk Committee (ARC) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                                                                     |                                           |                       |
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|                                                         | <ul style="list-style-type: none"><li>• Chair – Dan Hunt</li><li>• External member – Katrina Platt</li><li>• External member – Colin Cassidy</li><li>• External member – Louise Prychidczuk</li></ul> <p>Standing invited guests:</p> <ul style="list-style-type: none"><li>• Director-General, Queensland Health</li><li>• Deputy Director-General, Corporate Services Division, Department of Health</li><li>• Chief Finance Officer, Corporate Services Division, Department of Health</li><li>• Chief Audit Officer, Chief Audit Office, Office of the Director General, Department of Health</li><li>• Executive Director, Governance, Assurance and Information Management, Corporate Services Division, Department of Health</li><li>• Clinical representative of Hospital and Health Service</li><li>• Queensland Ambulance Service representative</li><li>• Queensland Audit Office representatives</li></ul> |                              |                                                                     |                                           |                       |
| Financial reporting                                     | \$2,555 (GST exclusive) for Convene Licences for distribution of meeting papers.<br>\$63,700 (GST exclusive) for committee member remuneration fees.<br><br>\$810.33 (GST exclusive) for travel expenditure.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                              |                                                                     |                                           |                       |
| Remuneration                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                              |                                                                     |                                           |                       |
| Position                                                | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Meetings/sessions attendance | Approved annual, sessional or daily fee                             | Approved sub-committee fees if applicable | Actual fees received  |
| Chair (Independent)                                     | Dan Hunt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 10                           | \$2,250(ex GST) per ARC meeting<br>\$1,000(ex GST) per QFAC meeting | N/A                                       | \$26,500 (excl. GST)  |
| Independent Member                                      | Katrina Platt                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 11                           | \$1,200 (ex GST)                                                    | N/A                                       | \$13,200 (excl. GST)  |
| Independent Member                                      | Colin Cassidy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 9                            | \$1,200 (ex GST)                                                    | N/A                                       | \$12,000* (excl. GST) |
| Independent Member                                      | Louise Prychidczuk                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 10                           | \$1,200 (ex GST)                                                    | N/A                                       | \$12,000 (excl. GST)  |
| No. scheduled meetings/sessions                         | The ARC held 11 meetings during the 2025-26 financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                              |                                                                     |                                           |                       |
| Total out of pocket expenses                            | Nil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                              |                                                                     |                                           |                       |

\*The table reports the number of meetings that the members attended in FY 25/26 and the payments made to this member in the financial year. Due to the timing of payments for June meetings, these do not relate.

| Voluntary Assisted Dying Review Board |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                           |                                         |                                           |                      |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------------|----------------------|
| Act or instrument                     | Voluntary Assisted Dying Act 2021 and Voluntary Assisted Dying Regulation 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                           |                                         |                                           |                      |
| Functions                             | <p>The Voluntary Assisted Dying Review Board oversees, monitors and reports on the operation of voluntary assisted dying in Queensland. It promotes compliance with the <i>Voluntary Assisted Dying Act 2021</i> (the Act) and continuous improvement in the compassionate, safe and practical operation of the Act.</p> <p>The Voluntary Assisted Dying Review Board’s functions are outlined in section 117 of the Act and include:</p> <ul style="list-style-type: none"><li>retrospectively reviewing each completed voluntary assisted dying case to ensure the process complied with the Act</li><li>referring any identified issues to relevant entities, including the Coroner, Queensland Police Service and Office of the Health Ombudsman</li><li>record and keep prescribed information about requests for voluntary assisted dying</li><li>informing government about the operation of the Act, including through an annual report</li><li>consulting with the community, undertake research, and make strategic recommendations to improve voluntary assisted dying in Queensland.</li></ul> |                                           |                                         |                                           |                      |
| Achievements                          | The key achievements of the Voluntary Assisted Dying Review Board will be outlined in its 2025-26 annual report which is published on the Queensland Government website                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                           |                                         |                                           |                      |
| Membership                            | 1 July 2025 to 23 October 2025: Chair plus eight members<br><br>24 October 2025 to 30 June 2026: Chair plus seven members                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                           |                                         |                                           |                      |
| Financial reporting                   | The department is the accountable authority for the financial management of the Voluntary Assisted Dying Review Board. The financial activity of the Voluntary Assisted Dying Review Board is included in the department’s financial statements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                           |                                         |                                           |                      |
| Remuneration                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                           |                                         |                                           |                      |
| Position                              | Name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Meetings/sessions attendance <sup>1</sup> | Approved annual, sessional or daily fee | Approved sub-committee fees if applicable | Actual fees received |
| Chair                                 | Associate Professor Helen Irving                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 11                                        | \$45,357 pa                             | N/A                                       | \$45,357             |
| Deputy Chair                          | Professor Eleanor Milligan <sup>2</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 4                                         | \$24,946 pa                             | N/A                                       | \$8,315              |
| Deputy Chair                          | Professor Lisa Nissen <sup>3</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2                                         | \$24,946 pa                             | N/A                                       | \$8,315              |
| Member                                | Professor Lisa Nissen <sup>4</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 7                                         | \$24,946 pa                             | N/A                                       | \$16,631             |
| Member                                | Dr John (Will) Cairns OAM                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 11                                        | \$24,946 pa                             | N/A                                       | \$24,946             |
| Member                                | Dr Jennifer Brown <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 3                                         | \$24,946 pa                             | N/A                                       | \$8,315              |
| Member                                | Mr John Payne                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 9                                         | \$24,946 pa                             | N/A                                       | \$24,946             |
| Member                                | Mr Geoff Rowe                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 10                                        | \$24,946 pa                             | N/A                                       | \$24,946             |

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|---------------------------------|---------------------------------------------------------------------------------------------------|----|-------------|-----|----------|
| Member                          | Professor<br>Lindy<br>Willmott                                                                    | 12 | \$24,946 pa | N/A | \$24,946 |
| Member                          | Ms Donisha<br>Duff OAM                                                                            | 11 | \$24,946 pa | N/A | \$24,946 |
| Member                          | Dr Leith<br>Henry <sup>6</sup>                                                                    | 8  | \$24,946 pa | N/A | \$16,631 |
| No. scheduled meetings/sessions | There were 12 scheduled Review Board meetings between 1 July 2025 and 30 June 2026.               |    |             |     |          |
| Total out of pocket expenses    | There are no reportable out of pocket expenses or incidental and meal allowances paid to members. |    |             |     |          |

**Notes:**

1. Meeting/session attendance refers to full regularly scheduled Voluntary Assisted Dying Review Board meetings and does not include additional special-purpose meetings such as planning workshops, subcommittee meetings and out-of-session attendance.
2. Deputy Chair until 23 October 2025. Deputy Chair when membership term ended.
3. Deputy Chair from 2 March 2026
4. Regular member until 1 March 2026
5. Membership term ended 23 October 2025
6. Membership term commenced 24 October 2025

## Statutory bodies

| Hospital and Health Services (16) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
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| Act or instrument                 | <i>Hospital and Health Boards Act 2011</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Functions                         | <p>The 16 HHSs boards are accountable for the delivery of public HHSs in Queensland.</p> <p>They operate and manage a network of public HHSs within a defined geographic or specialised area. HHSs are statutory bodies with expertise-based Hospital and Health Boards (HHBs), accountable to the local community and the Queensland Parliament via the Minister for Health and Ambulance Services.</p>                                                                                                                                                                                                                                                          |
| Annual reporting arrangements     | HHSs are required to prepare their own annual reports, including independently audited financial statements. Details can be found in the HHS's respective annual reports for 2025–26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Hospital and Health Boards (HHBs) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Act or instrument                 | <i>Hospital and Health Boards Act 2011</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Functions                         | <p>HHBs govern and control the HHS for which the board has been established. HHSs are the principal providers of public health services. There are 16 HHBs:</p> <ul style="list-style-type: none"> <li>• Cairns and Hinterland HHB</li> <li>• Central Queensland HHB</li> <li>• Central West HHB</li> <li>• Children's Health Queensland HHB</li> <li>• Darling Downs HHB</li> <li>• Gold Coast HHB</li> <li>• Mackay HHB</li> <li>• Metro North HHB</li> <li>• Metro South HHB</li> <li>• North West HHB</li> <li>• South West HHB</li> <li>• Sunshine Coast HHB</li> <li>• Torres and Cape HHB</li> <li>• Townsville HHB</li> <li>• West Moreton HHB</li> </ul> |

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|                                       | <ul style="list-style-type: none"> <li>• Wide Bay HHB.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Annual reporting arrangements         | As per the HHS annual reporting arrangements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Hospital Foundations (13)</b>      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Act or instrument                     | <i>Hospital Foundations Act 2018</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Functions                             | <p>Hospital foundations help their associated hospitals provide improved facilities, education opportunities for staff, research funding and opportunities, and support the health and wellbeing of communities. They are administered by voluntary boards appointed by the Governor in Council on the recommendation of the Minister for Health and Ambulance Services. There are 13 Queensland Hospital Foundations:</p> <ul style="list-style-type: none"> <li>• Bundaberg Health Services Foundation</li> <li>• Children's Hospital Foundation Queensland</li> <li>• Central Queensland Hospital Foundation (subsequently dissolved on 31 July 2026)</li> <li>• Far North Queensland Hospital Foundation</li> <li>• Gold Coast Hospital Foundation</li> <li>• Mackay Hospital Foundation</li> <li>• PA Research Foundation</li> <li>• The Prince Charles Hospital Foundation</li> <li>• Royal Brisbane and Women's Hospital Foundation</li> <li>• Sunshine Coast Health Foundation</li> <li>• Toowoomba Hospital Foundation</li> <li>• Townsville Hospital Foundation</li> <li>• West Moreton Health Foundation</li> </ul> |
| Annual reporting arrangements         | Hospital Foundations are required to prepare their own annual reports, including independently audited financial statements. Details can be found in the Hospital Foundations' respective annual reports for 2025-26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Radiation Advisory Council</b>     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Act or instrument                     | <i>Radiation Safety Act 1999</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Functions                             | <p>Section 162 of the Act outlines the functions of Council as follows:</p> <ul style="list-style-type: none"> <li>• To examine, and make recommendations to the Minister for Health and Ambulance Services, about, the following: <ul style="list-style-type: none"> <li>(a) the operation and application of the Act</li> <li>(b) proposed amendments of the Act</li> <li>(c) radiation safety standards</li> <li>(d) issues relating to radiation</li> <li>(e) research into radiation practices carried out, and the transport of radioactive materials, in the State.</li> </ul> </li> <li>• To advise the Chief Executive about the merits of applications for review of decisions made under the Act and referred to the Council by the Chief Executive.</li> <li>• To oversee the operation of the Council's committees.</li> </ul>                                                                                                                                                                                                                                                                                    |
| Annual reporting arrangements         | The Radiation Advisory Council is required to prepare its own Annual Report. Details can be found in Radiation Advisory Council's Annual Report 2025–26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Office of the Health Ombudsman</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Act or instrument                     | <i>Health Ombudsman Act 2013</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Functions                             | The Office of the Health Ombudsman is Queensland's health service complaints agency. The Office is led by the Health Ombudsman, which is a statutory appointment under the Act. Amongst other things, the Health Ombudsman's functions are to receive and take relevant action on health service complaints and                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

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|                                                           | identify, investigate and deal with health service issues and report on systemic issues.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Annual reporting arrangements                             | The Office of the Health Ombudsman is required to prepare its own annual report, including independently audited financial statements. Details can be found in the Office of the Health Ombudsman's Annual Report 2025-26.                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Health and Wellbeing Queensland (HWQld)</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Act or instrument                                         | <i>Health and Wellbeing Queensland Act 2019</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Functions                                                 | Health and Wellbeing Queensland (HWQld) was established to improve the health and wellbeing of the Queensland population. HWQld has a focus on reducing the burden of chronic diseases by targeting risk factors for those diseases such as poor nutrition, low physical activity and obesity, and reducing health inequity.                                                                                                                                                                                                                                                                                     |
| Annual reporting arrangements                             | HWQld is required to prepare its own annual report, including independently audited financial statements. Details can be found in HWQld's Annual Report 2025-26.                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Mental Health Court</b>                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Act or instrument                                         | <i>Mental Health Act 2016</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Functions                                                 | The Mental Health Court is constituted by judges of the Supreme Court of Queensland. The Court is assisted by one or two assisting clinicians. The primary function of the Court is to determine questions of unsoundness of mind, fitness for trial and diminished responsibility in relation to persons charged with criminal offences. The Court is also the appeal body to the Mental Health Review Tribunal, another statutory body established under the Act. In addition, the Court has special powers of inquiry into the lawfulness of the detention of persons in authorised mental health facilities. |
| Annual reporting arrangements                             | The President, Mental Health Court is required to prepare its own annual report. Details can be found in the Mental Health Court's Annual Report 2025-26. Financial transactions are included in the Department of Health's Financial Annual Report 2025-26.                                                                                                                                                                                                                                                                                                                                                     |
| <b>Mental Health Review Tribunal</b>                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Act or instrument                                         | <i>Mental Health Act 2016</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Functions                                                 | The primary role of the Mental Health Review Tribunal is to provide an independent review of treatment authorities, forensic orders, treatment support orders, fitness for trial and the detention of minors in high-security units. The tribunal also hears applications for examination authorities, the approval of regulated treatment and the transfer of particular patients into and out of Queensland. The Tribunal is also the appeal body against decisions of the Chief Psychiatrist or the administrator of an Authorised Mental Health Service.                                                     |
| Annual reporting arrangements                             | The President, Mental Health Review Tribunal is required to prepare its own annual report. Details can be found in the Mental Health Review Tribunal's Annual Report 2025-26. Financial transactions are included in the Department of Health's Financial Annual Report 2025-26.                                                                                                                                                                                                                                                                                                                                 |
| <b>Queensland Mental Health Commission</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Act or instrument                                         | <i>Queensland Mental Health Commission Act 2013</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Functions                                                 | The primary function of the Queensland Mental Health Commission is to drive ongoing reform towards a more integrated, evidence-based recovery-orientated mental health, alcohol and other drugs system in Queensland.                                                                                                                                                                                                                                                                                                                                                                                            |
| Annual reporting arrangements                             | The Commission is required to prepare its own annual report, including independently audited financial statements. Details can be found in the Queensland Mental Health Commission's Annual Report 2025-26.                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Queensland Mental Health and Drug Advisory Council</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Act or instrument                                         | <i>Queensland Mental Health Commission Act 2013</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

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| Functions                                                | The Queensland Mental Health and Drug Advisory Council (QMHDAC) provides advice to the Queensland Mental Health Commission (the Commission) on mental health or substance misuse issues either on its own initiative or at the Commission's request and can make recommendations to the Commission regarding its functions.                                                                                                                                                                                                                                                                                                                                                                    |
| Annual reporting arrangements                            | The Commission must include in its annual report details of each recommendation made by the QMHDAC during the financial year, and action taken by the Commission in response to the recommendation, and any statement about the conduct of the QMHDAC's business provided to the Commission by the QMHDAC for inclusion in the Commission's Annual Report.                                                                                                                                                                                                                                                                                                                                     |
| <b>Queensland Pharmacy Business Ownership Council</b>    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Act or instrument                                        | <i>Pharmacy Business Ownership Act 2024</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Functions                                                | The Queensland Pharmacy Business Ownership Council is responsible for regulating pharmacy business ownership in Queensland. The functions of the Queensland Pharmacy Business Ownership Council include deciding applications relating to pharmacy business licences, changing, suspending and cancelling pharmacy business licences, monitoring and enforcing compliance with the Act, advising the Minister for Health and Ambulance Services on matters relating to the Act, administering the Queensland Pharmacy Business Ownership Council Fund under the Act, keeping a register of licensed pharmacy businesses and any other function given to the Council under this or another Act. |
| Annual reporting arrangements                            | The Queensland Pharmacy Business Ownership Council is required to prepare its own annual report. Details can be found in the Queensland Pharmacy Business Ownership Council Annual Report 2025–26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>QIMR Berghofer Medical Research Institute (QIMR).</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Act or instrument                                        | <i>Queensland Institute of Medical Research Act 2025</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Functions                                                | QIMR was established to carry out research into any branch of medical science and to use the research to improve the health and wellbeing of Queenslanders. The Act also establishes the QIMR Council to ensure the proper control and management of the institute.                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Annual reporting arrangements                            | QIMR is required to prepare its own annual report, including independently audited financial statements. Details can be found in QIMR's Annual Report 2025–26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

## Independent statutory bodies and authorities

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| <b>Panels of assessors</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Act or instrument          | <i>Health Ombudsman Act 2013</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Functions                  | <p>Panels of assessors are established to assist the Queensland Civil and Administrative Tribunal (QCAT) by providing expert advice to judicial members hearing disciplinary matters relating to health care practitioners. There are 19 Queensland panels of assessors:</p> <ul style="list-style-type: none"> <li>• Aboriginal and Torres Strait Islander Health Practitioners Panel of Assessors</li> <li>• Chinese Medicine Practitioners Panel of Assessors</li> <li>• Chiropractors Panel of Assessors</li> <li>• Dental Hygienists, Dental Therapists and Oral Health Therapists Panel of Assessors</li> <li>• Dentists Panel of Assessors</li> <li>• Dental Prosthetists Panel of Assessors</li> <li>• Medical Practitioners Panel of Assessors</li> </ul> |

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|                                                                         | <ul style="list-style-type: none"> <li>• Medical Radiation Practitioners Panel of Assessors</li> <li>• Midwifery Panel of Assessors</li> <li>• Nursing Panel of Assessors</li> <li>• Occupational Therapists Panel of Assessors</li> <li>• Optometrists Panel of Assessors</li> <li>• Osteopaths Panel of Assessors</li> <li>• Paramedics Panel of Assessors</li> <li>• Pharmacists Panel of Assessors</li> <li>• Physiotherapists Panel of Assessors</li> <li>• Podiatrists Panel of Assessors</li> <li>• Psychologists Panel of Assessors</li> <li>• Public Panel of Assessors</li> </ul> |
| Annual reporting arrangements                                           | Nil                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Queensland Board of the Medical Board of Australia</b>               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act or instrument                                                       | <i>Health Practitioner Regulation National Law Act 2009</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Functions                                                               | The Queensland Board of the Medical Board of Australia is responsible for making registration and notification decisions about individual medical practitioners, based on national policies and standards, on behalf of the Medical Board of Australia.                                                                                                                                                                                                                                                                                                                                     |
| Annual reporting arrangements                                           | Details can be found in the Australian Health Practitioner Regulation Agency's (AHPRA) Annual Report 2025–26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Queensland Board of the Nursing and Midwifery Board of Australia</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act or instrument                                                       | <i>Health Practitioner Regulation National Law Act 2009</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Functions                                                               | The Queensland Board of the Nursing and Midwifery Board of Australia makes decisions about nurses, midwives and students regarding registration, endorsement and notation, as well as compliance (registration standards, conditions), based on national policies and standards, on behalf of the Nursing and Midwifery Board of Australia.                                                                                                                                                                                                                                                 |
| Annual reporting arrangements                                           | Details can be found in the Australian Health Practitioner Regulation Agency's (AHPRA) Annual Report 2025–26.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## Risk management and assurance

The department's Executive Leadership Team oversees risk management and receives quarterly risk reports compiled in line with the department's risk management framework. This aligns to the AS/NZS ISO 31000:2018 Risk Management – Guidelines.

The framework is being continuously improved to better embed risk management into the governance arrangements of the department to support the achievement of the strategic and operational objectives. The department's Audit and Risk Committee also receive the quarterly risk management report to support it in its oversight role. Risks are regularly monitored to support decision making across the department. Strategic challenges and opportunities that have the potential to impact the department's ability to fulfil system priorities, Ministerial Charter/s and Queensland Health's vision are used to inform strategic and operational planning. This planning helps to determine priorities and inform the distribution of finite resources.

## External scrutiny

While the department is subject to routine external scrutiny by the Queensland Audit Office, including through sector-wide reports such as Health 2025, no significant findings or issues specific to the department were identified at the close of Q3 FY25–26 that require disclosure under the Annual Report Requirements.

## Internal audits

Queensland Health's Internal Audit Unit provides risk-based assurance and advisory services to the Director-General, the Audit and Risk Committee (ARC) and senior management. During the 2025-26 financial year, the unit operated under a co-sourced service delivery model endorsed by the ARC.

All internal audit work is performed in line with the department's Internal Audit Charter, developed in accordance with the Financial and Performance Management Standard 2019, the Institute of Internal Auditor's (IIA), International Professional Practices Framework (IPPF) and Queensland Treasury's guidelines. The Internal Audit Unit's annual audit plan is endorsed by the Audit and Risk Committee and approved by the Director-General.

The Chief Audit Officer, as head of the unit, is appropriately qualified as a Fellow of Certified Public Accountants Australia (FCPA). The function is monitored by the ARC to ensure it operates efficiently, effectively and economically. Objectivity is essential to the effectiveness of the internal audit function. Accordingly, the unit did not have direct authority or responsibility for the activities it reviewed in the 2025–26 financial year.

During 2025–26 the Internal Audit Unit:

- Developed and delivered an annual audit plan based on strategic and operational risks, business objectives and client needs.
- Supported management by providing advice on a range of significant business initiatives.
- Monitored and reported on the status of the implementation of internal audit recommendations, as well as QAO recommendations associated with their performance audits.
- Provided reports resulting from internal audits to the ARC and the Director-General.

## Information systems and record keeping

The department continues its commitment regarding information management maturity and compliance with the *Public Records Act 2023* and Whole of government Record Governance Policy. Initiatives of interest include:

- Retention mapping of key department of health corporate ICT systems to prepare the department for likely obligations within the Queensland State Archives Mandatory Standards, which relate to the risks of over retention.
- Communication to department staff to reconfirm the use of the Whole of Government Records Governance Policy, and Corporate Information Management Policy, as the interim requirement obligations until Queensland State Archives issue the Mandatory Standards.
- A health check survey of the Whole of Government Records Governance Policy was undertaken in this financial year within the Department of Health to determine the level of understanding that staff have in relation to their record keeping obligations.

To ensure the department is providing a fit for purpose electronic Document Records Management System (eDRMS), the department continues to prioritise underlying ICT architecture requirements. The implementation of updated Windows Server and Oracle Database patching forms two key programs of work completed in the FY2025–26 to support the Content Manager solution.

In addition to the activities which occurred to support the introduction of the *Public Records Act 2023*, the department continues to support its commitment to records governance with dedicated resources within the

department providing governance, training and advice. During the period of 1 July 2025 to 30 June 2026 a total of 322 staff attended training sessions on how to use the department's eDRMS. A total of 2,880 staff use the department's eDRMS.

The records disposal program has continued, which enables compliance with retention obligations. Disposals are progressed through established procedures with review checks to verify records are being disposed of and authorised appropriately.

## Information security attestation

The department continues to mature its security posture to address a global cyber threat environment. The focus of security outcomes is directed towards supporting patient information confidentiality and ICT system integrity and availability which is relied on for health consumer services across Queensland Health.

The department also undertakes an annual information security management system assurance review in line with Queensland Government requirements. Independent audit activities were undertaken for the financial year 2024–25 with attestation submitted in September 2025. All security recommendations arising from the 2024–25 financial year attestation were actively managed with oversight through the Audit and Risk Committee (ARC).

Assurance field work for the upcoming September 2026 reporting period has commenced.

## Government agreements

### Australian Government agencies

The table below provides a summary of key achievements delivered in 2025–26 by Queensland Health under Federation Funding Agreements (formally National Partnership Agreements) with the Australian Government. This is not an exhaustive list of all past and present agreements.

| Agreement                                                                                                                                                         | Key achievements in 2025–26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Geriatric Evaluation and Management - Hospital in the Home (GEM-HITH) and Geriatric Evaluation and Management, Rehabilitation - Hospital in the Home (GEMR-HITH). | <p>Under the Commonwealth Government's \$1.2 billion Strengthening Medicare Package, Queensland Health will be provided \$65.2 million over four years (from 2024-28), enabling 11 HHSs who accepted the funding to either establish new or expand existing GEM-HITH or GEMR-HITH services.</p> <p>The initiative will increase access to GEM/GEMR-HITH services for older people, reduce avoidable admission/re-admissions of older people to hospital, release in-hospital bed capacity and increase patient satisfaction.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Queensland Comprehensive Cancer Centre                                                                                                                            | <p>Queensland has developed and consulted on a proposed model for a Queensland Cancer Centre of Excellence which has gained strong endorsement and broad acceptance from all prospective partner organisations. The proposed model integrates the three pillars of cancer care i.e. clinical care, research and innovation and education and training, globally recognised as a key driver to improve patient outcomes and experiences. The model aligns to all 6 national standards for excellence for Comprehensive Cancer Centres established by Cancer Australia.</p> <p>The infrastructure elements required for the Queensland Cancer Centre of Excellence are proposed to be part of the Queensland Cancer Centre jointly funded by the Commonwealth (\$375 million) and Queensland Government (\$750 million) a total contribution of \$1.1 billion. In the 2026-27 Queensland budget, \$2.206B (of \$17.3B) has been allocated for major hospital infrastructure, including for the Queensland Cancer Centre.</p> |

| Agreement                                                                                                                                                                                        | Key achievements in 2025–26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| National Agreement on Social Housing and Homelessness 2024–2029                                                                                                                                  | Queensland and the Commonwealth have signed a 5-year bilateral agreement acknowledging their mutual interest in preventing homelessness and improving social housing in Queensland, with a focus on improving outcomes for people experiencing disproportionate housing inequality and disadvantage. Through a Statement of Shared Intent, Queensland Health receives funding from the Department of Housing and Public Works to deliver homelessness initiatives. During 2025–26, Queensland Health met the required financial and performance reporting required to receive funding of \$5,215,779 to support the provision of Homeless Health Outreach Teams, Homeless Emergency Department Liaison Officers and Non-Government Organisations to provide healthcare supports to persons experiencing or at risk of homelessness. |
| Specialist Dementia Care Program Schedule to the Federation Funding Agreement – Health                                                                                                           | In 2025–26, Queensland Health continued to deliver on the outcomes under the Specialist Dementia Care Program (SDCP) Schedule to the Federation Funding Agreement – Health (FFA), a three-year agreement expiring on 30 June 2027. This program supports people living with severe behavioural and psychological symptoms of dementia. Under the FFA, specialist clinical in-reach services to SDCP units were delivered by relevant HHSs, which enabled continuity of specialist support and the strengthening of care pathways. In 2025–26, four SDCP units operated in Queensland for the full year. An additional two units opened during the year, increasing statewide capacity to six units.                                                                                                                                 |
| Lymphoedema Garments and Allied Health Therapy                                                                                                                                                   | The Federation Funding Agreement with the Australian Government contributes funding to HHSs to support access to the selection, fitting and monitoring of compression garments as a treatment for lymphoedema where clinically indicated. In 2025–26, Queensland has improved its clinical reporting by developing a specifically designed database, to enhance information on lymphoedema incidence and patient characteristics and support the sustainability of Queensland Health's compression garment scheme.                                                                                                                                                                                                                                                                                                                  |
| Adult Public Dental Services                                                                                                                                                                     | Queensland has met the activity targets under the Federation Funding Agreement on Public Dental Services for Adults which funded 35,694 additional courses of treatment from 1 April 2025 - 31 March 2026. The Queensland Government accepted a one-year extension of the existing Federation Funding Agreement on Public Dental Services for Adults to 30 June 2026 from the Australian Government.                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Memorandum of Understanding on the roles and responsibilities of the member parties pertaining to the rural general practice and rural generalist Single Employer Model trial within Queensland. | <p>In the 2025 medical GP training year, Queensland Health provided salary support and successfully recruited a headcount of 18 GP trainees in:</p> <ul style="list-style-type: none"> <li>• Ayr, (Townsville HHS)</li> <li>• Emerald (Central Queensland HHS)</li> <li>• Roma (South West HHS)</li> <li>• Warwick, Kingaroy and Murgon (Darling Downs HHS)</li> <li>• Mount Isa and Cloncurry (North West HHS)</li> <li>• Maleny (Sunshine Coast HHS)</li> </ul> <p>Additionally, Queensland Health supported the recruitment of nine head GP trainees to HHS-funded SEMS in Chinchilla, Dalby, Killarney and Kingaroy.</p>                                                                                                                                                                                                        |
| Federation Funding Agreement – Health, Essential Vaccines Schedule                                                                                                                               | This schedule supports the cost effective and efficient delivery of the National Immunisation Program (NIP) to protect the Australian public from the spread of vaccine-preventable diseases. The NIP is a joint initiative of the Australian Government and the states and territories, making free vaccines available to eligible individuals through a range of vaccination providers nationally. The NIP provides vaccines for eligible individuals against multiple disease groups, ensuring those most at risk are protected.                                                                                                                                                                                                                                                                                                 |

## Health portfolio legislation

The department administers health portfolio legislation and is committed to ensuring all legislative compliance obligations under this legislation are met.

| Legislation                                                                                                     | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Number of internal breaches                                              |
|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <i>Ambulance Service Act 1991</i><br><br><i>Ambulance Service Regulation 2026</i>                               | <p>The <i>Ambulance Service Act 1991</i> and the <i>Ambulance Service Regulation 2026</i> are the primary legislative instruments for applying to the Queensland Ambulance Service (QAS). This serves to:</p> <ul style="list-style-type: none"> <li>• establish QAS</li> <li>• establish membership of QAS</li> <li>• enable and regulate the functions and powers of the ambulance service and its officers.</li> </ul>                                                                                                                                                                                                                                                                    | During 2025-26, no internal breaches of this legislation were identified |
| <i>Assisted Reproductive Technology Act 2024</i><br><br><i>Assisted Reproductive Technology Regulation 2026</i> | <p>The main objects of this Act are as follows:</p> <ul style="list-style-type: none"> <li>• to protect the welfare and interests of people who are born as a result of assisted reproductive technology and people who use assisted reproductive technology.</li> <li>• to regulate the use of assisted reproductive technology.</li> <li>• to provide and regulate access to information relating to people born as a result of assisted reproductive technology.</li> </ul> <p>The welfare and interests of people who are born as a result of assisted reproductive technology are, throughout their lives, of paramount importance in the administration and operation of this Act.</p> | During 2025-26, no internal breaches of this legislation were identified |
| <i>Food Act 2006</i><br><br><i>Food Regulation 2016</i>                                                         | <p>The main purposes of the <i>Food Act 2006</i> and <i>Food Regulation 2016</i> are to:</p> <ul style="list-style-type: none"> <li>• ensure food for sale is safe and suitable for human consumption</li> <li>• prevent misleading conduct relating to the sale of food</li> <li>• apply the food standards code.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                | During 2025-26, no internal breaches of this legislation were identified |
| <i>Health Transparency Act 2019</i><br><br><i>Health Transparency Regulation 2020</i>                           | <p>The <i>Health Transparency Act 2019</i> enables the collection and publication of information about public sector health service facilities, private health facilities, and state and private aged care facilities.</p> <p>The collection and publication of this information improve the transparency of the quality and safety of health services provided in Queensland and helps people make better informed decisions about healthcare.</p>                                                                                                                                                                                                                                          | During 2025-26, no internal breaches of this legislation were identified |

| Legislation                                                                                                                                                                                                                                                                           | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Number of internal breaches                                                                                                                                                                                                                                                                                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><i>Hospital and Health Boards Act 2011</i></p> <p><i>Hospital and Health Boards Regulation 2023</i></p> <p>Hospital and Health Boards (Nursing and Midwifery Workload Management Standard) Notice 2016</p>                                                                         | <p>The <i>Hospital and Health Boards Act 2011</i> establish a public health sector system that delivers high-quality hospital and other health services to people in Queensland, having regard to the principles and objectives of the national health system. The Act provides for a wide range of functions and obligations including:</p> <ul style="list-style-type: none"> <li>• appointment of members to Hospital and Health Boards</li> <li>• management and funding of the health system</li> <li>• disclosure of confidential information</li> <li>• appointment of the Chief Health Officer</li> <li>• conduct on health service land</li> <li>• clinical reviews.</li> </ul> | Six                                                                                                                                                                                                                                                                                                                                                                                     |
| <i>Mater Public Health Services Act 2008</i>                                                                                                                                                                                                                                          | The <i>Mater Public Health Services Act 2008</i> provides for the department and Mater Queensland to enter into arrangements about the funding and delivery of public health services by Mater hospitals, providing additional public health service capacity to people of Queensland.                                                                                                                                                                                                                                                                                                                                                                                                   | During 2025-26, no internal breaches of this legislation were identified                                                                                                                                                                                                                                                                                                                |
| <p><i>Medicines and Poisons Act 2019</i></p> <p><i>Medicines and Poisons (Medicines) Regulation 2021</i></p> <p><i>Medicines and Poisons (Pest Management Activities) Regulation 2021</i></p> <p><i>Medicines and Poisons (Poisons and Prohibited Substances) Regulation 2021</i></p> | <p>The <i>Medicines and Poisons Act 2019</i> ensures:</p> <ul style="list-style-type: none"> <li>• particular substances are made, sold, used and disposed of in appropriate, effective and safe ways</li> <li>• health risks arising from the use of the substances are appropriately managed</li> <li>• persons who are authorised to carry out activities using the substances have the necessary competencies to carry out the activities safely.</li> </ul>                                                                                                                                                                                                                         | <p>Two breaches were reported relating to:</p> <ul style="list-style-type: none"> <li>• substance authority administration. This matter has been resolved through legislative amendment.</li> <li>• disclosure of personal information to the Office of Fair Trading. It was not considered a significant breach. The matter has been resolved by recalling the information.</li> </ul> |
| <p><i>Pharmacy Business Ownership Act 2001</i></p> <p><i>This Act was repealed effective 1 November 2025.</i></p>                                                                                                                                                                     | <p>The <i>Pharmacy Business Ownership Act 2001</i>:</p> <ul style="list-style-type: none"> <li>• promotes the professional, safe and competent provision of pharmacy services</li> <li>• maintains public confidence in the pharmacy profession.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                              | During 2025-26, no internal breaches of this legislation were identified                                                                                                                                                                                                                                                                                                                |
| <i>Pharmacy Business Ownership Act 2024</i>                                                                                                                                                                                                                                           | The <i>Pharmacy Business Ownership Act 2024</i> was passed by the Queensland Parliament 28 March 2024. The Act                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | During 2025-26, no internal breaches of this legislation were identified                                                                                                                                                                                                                                                                                                                |

| Legislation                                                                                                                                                                                                                                                                                             | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Number of internal breaches                                                                                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| <i>Pharmacy Business Ownership Regulation 2025</i>                                                                                                                                                                                                                                                      | commenced in stages with full commencement occurring on 1 November 2025. The Act repeals the <i>Pharmacy Business Ownership Act 2001</i> .                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                         |
| <i>Private Health Facilities Act 1999</i><br><br><i>Private Health Facilities Regulation 2016</i><br><br>Private Health Facilities (Standards) Notice 2016                                                                                                                                              | The <i>Private Health Facilities Act 1999</i> provides a framework to protect the health and wellbeing of consumers receiving health services at private health facilities.                                                                                                                                                                                                                                                                                                                                                                                   | 15 breaches were reported relating to licencing administration. None of which were significant. All have been resolved. |
| <i>Public Health Act 2005</i><br><br><i>Public Health Regulation 2018</i>                                                                                                                                                                                                                               | The <i>Public Health Act 2005</i> protects and promotes the health of all Queenslanders.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | During 2025-26, no internal breaches of this legislation were identified                                                |
| <i>Public Health (Infection Control for Personal Appearance Services) Act 2003</i><br><br><i>Public Health (Infection Control for Personal Appearance Services) Regulation 2016</i><br><br>Public Health (Infection Control for Personal Appearance Services) (Infection Control Guideline) Notice 2024 | The purpose of the <i>Public Health (Infection Control for Personal Appearance Services) Act 2003</i> is to minimise the risk of infection that may result from the provision of personal appearance services.                                                                                                                                                                                                                                                                                                                                                | During 2025-26, no internal breaches of this legislation were identified                                                |
| <i>Radiation Safety Act 1999</i><br><br><i>Radiation Safety Regulation 2021</i><br><br>Radiation Safety (Radiation Safety Standards) Notice 2021                                                                                                                                                        | The <i>Radiation Safety Act 1999</i> protects people and the environment from the harmful effects of sources of ionising radiation and harmful non-ionising radiation.                                                                                                                                                                                                                                                                                                                                                                                        | During 2025-26, no internal breaches of this legislation were identified                                                |
| <i>Termination of Pregnancy Act 2018</i>                                                                                                                                                                                                                                                                | The <i>Termination of Pregnancy Act 2018</i> provides clarity for women, pregnant people, health practitioners and the community about the circumstances in which a termination is lawfully permitted. The Act: <ul style="list-style-type: none"> <li>ensures termination of pregnancy is treated as a health issue rather than a criminal issue</li> <li>enables reasonable and safe access by women and pregnant people to terminations of pregnancy and to regulate the conduct of registered health practitioners in relation to terminations</li> </ul> | During 2025-26, no internal breaches of this legislation were identified                                                |

| Legislation                                                                                                         | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Number of internal breaches                                                                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                     | <ul style="list-style-type: none"> <li>• supports a person's right to health, including reproductive health and autonomy</li> <li>• provides clarity and safety for health practitioners providing terminations of pregnancy</li> <li>• brings Queensland legislation in line with other Australian jurisdictions</li> </ul>                                                                                                                                                                                                            |                                                                                                                                                                                    |
| <i>Therapeutic Goods Act 2019</i><br><br><i>Therapeutic Goods Regulation 2021</i>                                   | <p>The <i>Therapeutic Goods Act 2019</i> adopts the <i>Therapeutic Goods Act 1989 (Cth)</i> and the regulations, order, permissions and manufacturing principles under it as laws of Queensland.</p> <p>The Act ensures national regulatory controls are applied consistently to Queensland-based manufacturers of therapeutic goods.</p>                                                                                                                                                                                               | During 2025-26, no internal breaches of this legislation were identified                                                                                                           |
| <i>Tobacco and Other Smoking Products Act 1998</i><br><br><i>Tobacco and Other Smoking Products Regulation 2021</i> | The <i>Tobacco and Other Smoking Products Act 1998</i> creates a regulatory framework for the supply of smoking products in Queensland through a licensing system for retailers and wholesalers. Controls include prohibitions of the supply of tobacco and other smoking products to children, restrictions on advertising and promotion of smoking products, and limitations on smoking and vape use in certain places. The Act also prohibits the commercial supply and possession of illicit tobacco and illicit nicotine products. | During 2025-26, no internal breaches of this legislation were identified                                                                                                           |
| <i>Transplantation and Anatomy Act 1979</i><br><br><i>Transplantation and Anatomy Regulation 2017</i>               | <p>The <i>Transplantation and Anatomy Act 1979</i> provide for:</p> <ul style="list-style-type: none"> <li>• the removal of human tissues for transplantation and other medical and scientific purposes</li> <li>• post-mortem examinations</li> <li>• the regulation of schools of anatomy</li> <li>• the regulation of trade in human tissue</li> <li>• other related purposes.</li> </ul>                                                                                                                                            | One breach was reported relating to an Officer not certifying consent. It was not considered a significant breach. The matter has been resolved, including updating consent forms. |
| <i>Voluntary Assisted Dying Act 2021</i><br><br><i>Voluntary Assisted Dying Regulation 2022</i>                     | The <i>Voluntary Assisted Dying Act 2021</i> established a legal framework for voluntary assisted dying in Queensland, allowing eligible people to choose the timing and circumstances of their medically assisted death. The Act also established an independent Voluntary Assisted Dying Review Board to monitor the operation of the Act and review relevant persons' compliance with the requirements of the Act.                                                                                                                   | During 2025-26, no internal breaches of this legislation were identified                                                                                                           |

| Legislation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Details                                                                                                                                                                                                                                                                                                                                                                                          | Number of internal breaches                                              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| <i>Water Fluoridation Act 2008</i><br><i>Water Fluoridation Regulation 2020</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | The <i>Water Fluoridation Act 2008</i> promotes good oral health in Queensland by the safe fluoridation of public potable water supplies.                                                                                                                                                                                                                                                        | During 2025-26, no internal breaches of this legislation were identified |
| Legislation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Details                                                                                                                                                                                                                                                                                                                                                                                          | Instruction/Number of Breaches                                           |
| <i>Health and Wellbeing Queensland Act 2019</i><br><i>Health Ombudsman Act 2013</i><br><i>Health Ombudsman Regulation 2024</i><br><i>Health Practitioner Regulation National Law Act 2009</i><br><i>Health Practitioner Regulation National Law (Queensland)</i><br><i>Health Practitioner Regulation National Law Regulation 2018</i><br><i>Hospital Foundations Act 2018</i><br><i>Hospital Foundations Regulation 2018</i><br><i>Mental Health Act 2016 (to the extent of administering provisions relevant to the Mental Health Review Tribunal)</i><br><i>Mental Health Regulation 2017</i><br><i>Queensland Institute of Medical Research Act 2025</i><br><i>Queensland Mental Health Commission Act 2013</i><br><i>Voluntary Assisted Dying Act 2021 (to the extent of administering provisions relevant to the Voluntary Assisted Dying Review Board)</i><br><i>Voluntary Assisted Dying Regulation 2022</i> | <p>The Department is committed to meeting all legislative compliance obligations and applies effective strategies to administer it including:</p> <ul style="list-style-type: none"> <li>• Providing oversight of statutory appointments made under health portfolio legislation.</li> <li>• Supporting good board governance and compliance including annual reporting requirements.</li> </ul> | During 2025-26, no internal breaches of this legislation were identified |

## Mandatory reporting of confidential information disclosures

| Section of the Act                                                                       | Details of disclosure                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b><i>Hospital and Health Boards Act 2011 and Private Health Facilities Act 1999</i></b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Section 160                                                                              | Disclosed identifiable patient-level data on consumers who were admitted or received care from Queensland public hospitals from September 2025 to June 2026, to The Clinician Limited, to assist with surveying patients for the Patient Reported Experience Measures (PREMs) and Patient Reported Outcome Measures (PROMs) statewide program.                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Section 160                                                                              | Disclosure of confidential information was undertaken where authorised and considered to be in the public interest to support the Voluntary Assisted Dying (VAD) Review. Written approval was obtained by the VAD Unit to enable access to relevant information, including limited identifiable patient information where necessary. This information was primarily held by Queensland Health VAD services, with provision for access from other areas where relevant. Disclosure was minimised and de-identified wherever possible, reflecting the review's focus on operational processes. The authorised disclosure supported identification of improvements to reduce risks associated with unauthorised access to, or use of, VAD substances in Queensland. |
| Section 160                                                                              | Disclosure of confidential health information to Maritime Safety Queensland (MSQ) to undertake analysis on water transport injuries.<br>The information disclosed consists of 2024–25 financial year data related to hospital admissions for water transport injuries with additional data items to identify HHS of Hospital and State/HHS/SA2 of usual residence.<br>MSQ is a division of the Department of Transport and Main Roads (TMR) and is responsible for protecting Queensland's waterways and the people who use them. The ongoing annual data supply to the Planning and Information Management Branch within MSQ, provides a marine safety data intelligence, advisory and support role for the agency and its stakeholders.                        |
| Section 160                                                                              | Disclosure of confidential information to the Department of the Premier and Cabinet (DPC) about a patient who had received mental health treatment and care. The disclosure related to the type and frequency of contact the patient had with Queensland Health mental health services. Disclosure occurred in the public interest to support specific officers within DPC directly engage with family members of the patient, at the request of the family.                                                                                                                                                                                                                                                                                                     |
| <b><i>Private Health Facilities Act 1999</i></b>                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                          | Nil to report                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b><i>Ambulance Service Act 1991</i></b>                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Section 50P(2a)                                                                          | Disclosed confidential patient information to inform The Child Death Register.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Section 50P(2a)                                                                          | Disclosed confidential patient information for the study titled Turning Point: Surveillance project to identify prevalence of alcohol, drugs and mental health (suicide) in ambulance presentations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Section 50P(2a)                                                                          | Disclosed confidential patient information to inform the Queensland Road Crash Database.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b><i>Hospital and Health Boards Act 2011 and Public Health Act 2005</i></b>             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Section 160 HHB Act and Section 81(a) PH Act                                             | Disclosure of confidential information about newly diagnosed acute rheumatic fever (ARF) and rheumatic heart disease (RHD) cases, from the Notifiable Condition System (NoCS) database for the purpose of enrolling patients on the Queensland RHD register. Confidential information disclosed includes details                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

|                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                              | about the diagnosis, notification, treatment and clinical management of ARF and RHD patients.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Section 160 HHB Act and Section 81(a) PH Act | Disclosure of confidential information to students from the Australian National University undertaking the 'Master of Philosophy in Applied Epidemiology' who were on work placement (from February 2024 to December 2025) with the Communicable Diseases Branch to allow the student to contribute to the public health functions and activities undertaken by Queensland Health.                                                                                                                                                                                                                 |
| <b>Public Health Act 2005</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Section 241                                  | Queensland Cancer Register incidence and mortality data, including unique person number, unique cancer number, month and year of death and cause of death (if person deceased), site for each cancer the person has, and details of breast or melanoma tumour (if applicable) was disclosed. This was for the specific purpose of enabling continued epidemiological research to understand patterns and trends in cancer incidence, prevalence, mortality, and survival.                                                                                                                          |
| Section 81(1)                                | Release of confidential information to the Kirby Institute, University of NSW under a public interest disclosure, including NoCS (notifiable conditions) data on HIV cases. This was for the purpose of maintaining the National HIV Registry for monitoring trends in HIV diagnosis, transmission and care outcomes, informing national public health policy and reporting.                                                                                                                                                                                                                       |
| Section 81(1)                                | Cross border transmission of cases of notifiable conditions diagnosed in Queensland, but residing in another state or territory, from NoCS to the respective jurisdictional health authority under a public interest disclosure.                                                                                                                                                                                                                                                                                                                                                                   |
| Section 81(1)                                | Occupational lead exposure information about workers was disclosed to Resources Safety and Health Queensland (RSHQ) and Workplace Health and Safety Queensland (WHSQ) as they are the responsible agencies for occupational lead exposure. Queensland Health does not have jurisdiction to investigate workers' lead exposure at a workplace. Providing occupationally sourced lead exposure information to RSHQ and WHSQ would alert the agencies to lead exposure that could be adversely affecting the health of workers and may affect members of the public in the vicinity of the workplace. |

## Human Rights Act 2019

The department is committed to fulfilling its obligations under the *Human Rights Act 2019* (Qld) and to building a culture that respects, protects and promotes human rights. Actions taken during the reporting period to further the objects of the Act and foster a human rights culture include:

- reviewing policies to ensure compatibility with the *Human Rights Act 2019*
- delivering training to deepen staff human rights capability and understanding
- provision of customer complaint information sessions with a focus on human rights reporting
- attendance in professional development sessions/webinars regarding the application and interpretation of the *Human Rights Act 2019*
- maintaining internal resources to assist employees with human rights compliance
- Human Rights Week celebration.

## Human rights complaints

A human rights complaint is an allegation that the department failed to act or make a decision in a way that is compatible with human rights (section 58(1)(a) of the Act) or failed to give proper consideration to human rights relevant to a decision (section 58(1)(b) of the Act).

**Total number of human rights complaints made to the department in 2025–26:**

|                                                            |                                                                                                                                |
|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|
| Total number of human rights complaints identified 2025-26 | 338                                                                                                                            |
| Outcome of complaints                                      | 34 resulted in further action<br>237 resulted in no further action; and<br>67 human rights complaints remained open / ongoing. |

The department is committed to resolving all complaints, including human rights complaints. The actions taken to deal with and resolve human rights complaints during the year included providing an explanation, offering an apology, making changes to practices or processes and providing further staff training.

## Charter of Victims' Rights

Victims of violent crime (including domestic, family and sexual violence) have rights that government and non-government agencies must uphold.

The Charter of Victims' Rights (Victims' Charter) is contained within the *Victims' Commissioner and Sexual Violence Review Board Act 2024* (Qld).

The Victim's Charter describes the treatment victims should receive from Queensland Government agencies and their officers and funded non-government agencies that provide services to victims of crime.

No Victims' Charter complaints were received by the Department of Health in 2025–26.

### 3. Our Performance

#### Financial highlights

The Department of Health's purpose is to provide leadership and direction, and to work collaboratively to enable the health system to deliver quality services that are safe and responsive for Queenslanders. To achieve this, seven major health services are delivered to reflect the Department's planning priorities articulated in the Department of Health Strategic Plan 2025-2029. These services are: Inpatient Care; Prevention, Primary and Community Care; Outpatient Care; Emergency Care; Mental Health and Alcohol and Other Drug Services; Sub and Non-Acute Care and Ambulance Services.

#### How the money was spent

The department's expenditure by major service is displayed on page 8 within the financial statements section. The percentage share of these services for 2025-26 is as follows:

- Inpatient Care – 45.0 per cent
- Prevention, Primary and Community Care – 14.0 per cent
- Outpatient Care – 12.7 per cent
- Emergency Care – 9.9 per cent
- Mental Health and Alcohol and Other Drug Services – 9.7 per cent
- Sub and Non-Acute Care – 5.4 per cent
- Ambulance Services – 3.3 per cent.

The department reported an operating deficit of \$220.9 million in 2025-26 after having delivered on all agreed major services.

The department, through its risk management framework and financial management policies, is committed to ensuring optimal financial outcomes and delivering sustainability of services. In addition, the Department's financial risk of contingent liabilities resulting from health litigations is mitigated by its insurance with the Queensland Government Insurance Fund.

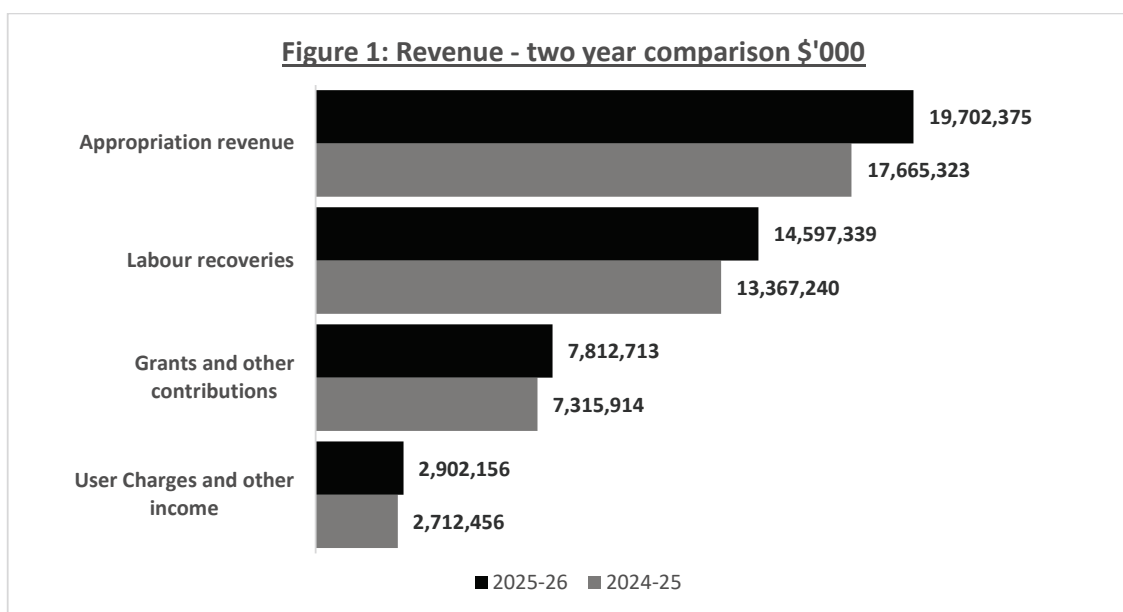
#### Income

The Department's income includes operating revenue as well as internally generated revenue. The total income from continuing operations for 2025-26 was \$45.015 billion, an increase of \$3.954 billion (or 9.6 per cent) from 2024-25. Revenue is sourced from four main areas:

- *Appropriation revenue* of \$19.702 billion (or 43.8 per cent), which includes State Appropriation and Commonwealth Appropriation.
- *Labour recoveries* of \$14.597 billion (or 32.4 per cent). The Department is the legal employer of the majority of health staff working for HHSs. The cost of these staff is recovered through labour recoveries income, with a corresponding employee expense.
- *Grants and other contributions* of \$7.813 billion (or 17.4 per cent), which includes National Health Reform Funding (NRHA) from the Australian Government.
- *User charges and other income* of \$2.902 billion (or 6.4 per cent), which mainly consists of recoveries from the Hospital and Health Services (HHSs) for items such as drugs, pathology and other fee for service

categories. It also includes revenue from other States for cross-border patients, the Department of Veteran Affairs and other revenue.

Figure 1 provides a comparison of revenue in 2025-26 and 2024-25.



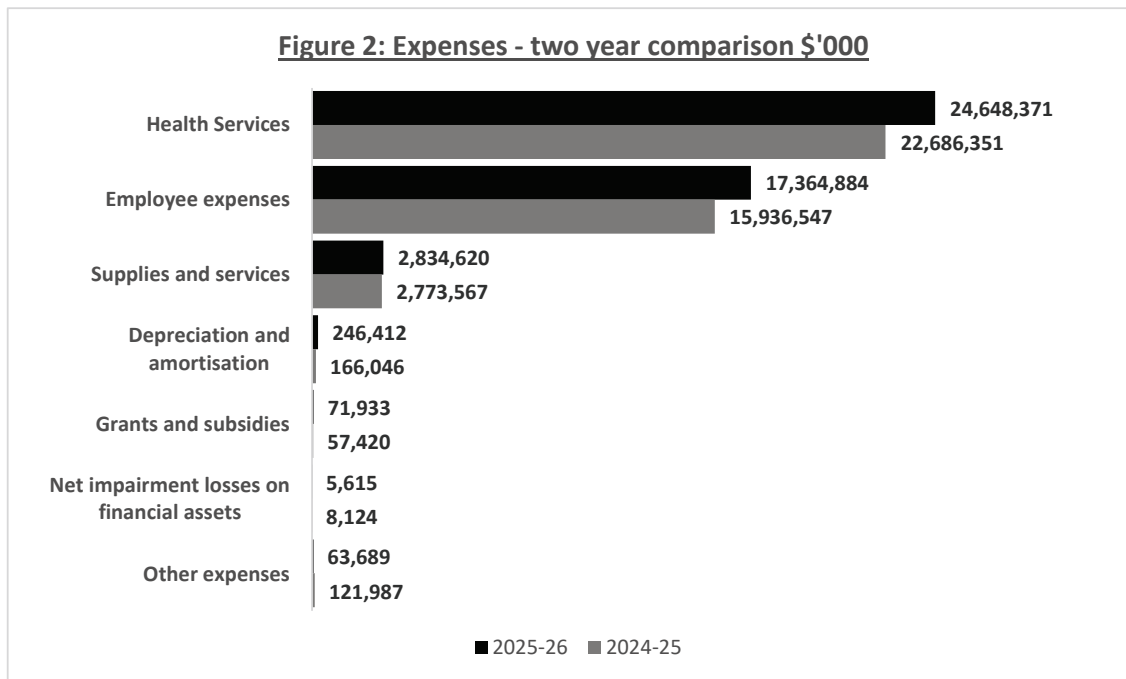
The major movements in revenue earned in 2025-26, when compared to 2024-25 includes:

- *Labour recoveries* – the increase of \$1.230 billion (9.2 per cent), is largely due to the impact of negotiated enterprise bargaining agreements recognised during the year, and the increase in full-time-equivalent (FTE) employees due to an increase in demand for health services, driven by factors such as both a growing and ageing population in Queensland.
- *Grants and other contributions* – the increase of \$496.799 million (6.8 per cent) relates largely to an increase of \$471.873 million in Commonwealth funding due to increased health care demands from an increasing Queensland population and inflation impacts.
- *User charges and other income* – the increase of \$189.700 million (7.0 per cent) is largely due to higher interstate hospital fee revenue and hospital fees relating to the Motor Accident Insurance Levy and Department of Veterans' Affairs hospital arrangements, driven by increased activity and demand. The increase is also attributable to higher pathology-related inter-entity sales to HHSs, reflecting increased demand for pathology services across the public health system.

## Expenses

Total expenses for 2025-26 were \$45.236 billion, which is an increase of \$3.485 billion (or 8.3 per cent) from 2024-25.

Figure 2 provides a comparison of expenses in 2025-26 and 2024-25.



The major movement in expenses incurred in 2025-26, when compared to 2024-25 includes:

- *Health Services* – the increase of \$1.962 billion (8.6 per cent) is mainly due to additional funding paid to HHSs and Mater Hospital for the provision of health service delivery across Queensland.
- *Employee expenses* – the increase of \$1.428 billion (9.0 per cent), is largely due to the impact of negotiated enterprise bargaining agreements recognised during the year, and the increase in FTE employees due to an increase in demand for health services, driven by factors such as both a growing and ageing population in Queensland.
- *Supplies and services* – the increase of \$61.053 million (2.2 per cent) is largely driven by higher expenditure on general clinical supplies, computer services, and repairs and maintenance, reflecting increased demand for health services, inflation, technology upgrades and lifecycle replacements, as well as higher software licensing costs and eHealth ICT service delivery requirements.
- *Grants and subsidies* – the increase of \$14.513 million (25.3 per cent) is largely due to higher grant funding for GP Training Incentives and the Australian Immunisation Register Contribution, partially offset by grants that concluded in FY2024–25, including Queensland Pharmacy Business Ownership council and Royal Flying Doctor Service Support Funding.

## Asset Maintenance and Renewal

All Queensland Health entities comply with the Queensland Government Building Policy Framework which requires the reporting of overdue asset maintenance liabilities. Delaying maintenance is a commonly used asset management strategy which can optimise value while managing resources and asset risks.

Queensland Health entities report overdue maintenance using the terms “*deferred maintenance*” and “*postponed capital renewal*”.

Deferred maintenance refers to maintenance of an operational nature (OPEX) that has been identified as required but has been delayed. 31B Postponed capital renewal refers to capital works required to restore an asset’s service potential (CAPEX) that have been delayed.

Neither deferred maintenance nor postponed capital renewal include forecast maintenance – work that was planned but found to be not required during the reporting period (e.g. planned repainting where no deterioration occurred).

All overdue asset expenditure is risk assessed to identify any potential impact on users and services and is closely managed to ensure all facilities remain safe.

Both operational and capital quantities are reported. As of 30 June 2026, the Department of Health reported:

- \$3,653,007 in deferred maintenance,
- \$37,522,535 in postponed capital renewal.

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

- Risk-based prioritisation of renewal activities through the Timely Investment in Infrastructure Maintenance (TIIM) program.
- Development of an investment prioritisation framework to transparently and predictably prioritise statewide capital investment.
- Ongoing review of operational maintenance budgets to optimise the allocation of available funding.
- Seeking additional funding through whole-of-government budget and investment processes.

## Chief Finance Officer Statement

Section 77 (2)(b) of the *Financial Accountability Act 2009* requires the Chief Finance Officer of the Department of Health to provide the Accountable Officer with a statement as to whether the department's financial internal controls are operating efficiently, effectively and economically.

For the financial year ended 30 June 2026, a statement assessing the department's financial internal controls has been provided by the Chief Finance Officer to the Director-General.

The statement was prepared in accordance with Section 54 of the *Financial and Performance Management Standard 2019*. The statement was also provided to the department's Audit and Risk Committee.

### 3. Performance

#### Partnerships and collaboration

We acknowledge our partners, including local and regional Aboriginal and Torres Strait Islander Community-Controlled Health Organisations (A&TSICCHOs), primary care providers and non-government organisations, as integral parts of the health system. As the population and health demands of Queensland continue to grow, we recognise the importance of effective collaboration and partnership in meeting the diverse needs of all Queenslanders.

In 2025–26, the department continued to strengthen partnerships and collaboration with HHSs and the A&TSICCHO sector to advance health equity and support the delivery of Queensland Health's commitments under the *Hospital and Health Boards Act 2011* and the *First Nations First Strategy 2032*.

The department worked closely with the Queensland Aboriginal and Islander Health Council (QAIHC), the peak body for the Aboriginal and Torres Strait Islander Community-Controlled Health Sector in Queensland, and the Institute for Urban Indigenous Health, which supports delivery of comprehensive primary health care to First Nations peoples across Southeast Queensland. These relationships were supported through co-design processes, governance forums, funding arrangements and service agreements that strengthened collaboration and accountability for improving health outcomes.

Through these arrangements, the department worked to support a health system that responds to the aspirations and priorities of Aboriginal and Torres Strait Islander peoples, embedding First Nations expertise, experience and innovation into policy development, service planning and health reform at local, regional and statewide levels.

The partnership between the department and QAIHC was instrumental in supporting national efforts to develop the National Health Reform Agreement (NHRA) Addendum 2026-2031. Working closely together, the partners helped ensure that the perspectives, practical experiences, priorities and aspirations of Queensland's A&TSICCHO sector informed the design of national reform measures.

Additionally, the department continues to build on its successful partnership with the Commonwealth Government to deliver trachoma services and activities across Queensland during the post-elimination phase, reducing the risk of recrudescence in previously at-risk communities. This partnership also supports efforts to eliminate Rheumatic Heart Disease and contribute to Closing the Gap outcomes for First Nations peoples.

Through the Australian Teletrial Program, the department has continued to work collaboratively with the Australian Government, participating states and territories, HHSs, consumers, researchers and the clinical trials sector to strengthen regional clinical trial capability and support improved access to clinical trials for people living in rural, regional and remote communities.

The department similarly recognises the importance of partnerships in advancing biomedical innovation and investments, through a range of initiatives including:

- hosting a National Health and Medical Research Strategy Roundtable to guide input to the national strategy, foster strategic partnerships through working with the state's health precincts, and support Pathology Queensland's diagnostic and public health contributions.
- continued collaboration with established strategic research and innovation partnerships, including Sanofi Translational Science Hub, Stryker R&D Lab, Health Translation Queensland, Tropical Australian Academic Health Centre, Translational Research Institute (TRI), QIMR Berghofer and the

Australian eHealth Research Centre, to strengthen Queensland's position as a leader in health and medical innovation.

- growing our reputation as a leader in biomedical innovation through international engagement, such as the AusBiotech International Conference, and partnerships with international investors like Sanofi Translational Science Hub and Stryker R&D Lab, driving investment and growth in the state's health and medical research ecosystem.

In late 2025, the department established the Primary Care Collaborative (PCC) as a statewide advisory forum. Through the PCC, the department engages with Primary Health Networks (PHNs), primary care peak bodies, medical colleges, service providers and other key sector organisations to support early engagement, collaborative two-way information sharing and consultation on system-level primary care matters. The PCC provides a coordinated forum for strengthening relationships, sharing perspectives and supporting collaboration across the primary care sector.

## Strategic objective 1 – Workforce

**Current** – Support and maintain a well-trained, engaged, safe workforce capable of delivering effective health care safely and productively.

**Future** – Grow the health workforce for the future, including embracing new pipelines and adapting to new ways of delivery.

- Prioritise workplace safety and wellbeing, including cultural and psychosocial safety, to enable a productive and valued workforce.
- Develop and implement workforce design processes to establish contemporary workforce models.
- Support a responsive, skilled, and valued workforce that is empowered to lead the delivery of a world-class health service.
- Cultivate an adaptable and agile organisational culture to enhance workforce flexibility and responsiveness to changing needs.
- Establish and maintain workforce pipelines for recruitment of staff that delivers a homegrown health workforce, with a focus on rural and remote areas.
- Develop and implement First Nations workforce models to improve cultural safety of health services.
- Implement and sustain the Patient Safety Net program.

### Implement the Queensland Health Integrated Safety System project

The Queensland Health Integrated Safety System (QHISS) Project will replace the current RiskMan system and other interim solutions with a contemporary, integrated safety management solution.

Following completion of supplier demonstrations and evaluation activities in 2025, a preferred supplier has been identified. Contract execution was completed in June 2026.

Configuration and design workshops with engagement across the Department of Health, HHSs and QAS representatives and subject matter experts will commence following contract execution and completion of the discovery phase with the supplier.

### Amend legislation to ensure there is at least one frontline staff member employed in a local health facility on Hospital and Health Boards

Part 2 of the *Health Legislation Amendment Act 2025* amended the *Hospital and Health Boards Act 2011* to require at least one member of each Hospital and Health Board to be a clinician who is employed or engaged by the HHSs for which the board is established, other than as chair or deputy chair. The amendments commenced on 1 April 2026 to coincide with the recruitment and appointment of new board members.

On 26 March 2026, the Governor in Council approved the appointments of 91 members. This included the appointment of an HHS clinician to all 16 Hospital and Health Boards across Queensland.

The appointments were gazetted on 27 March 2026 and took effect from 1 April 2026.

### Develop the Digitally Enabled Workforce Sub-strategy

The development of the Develop the Digitally Enabled Workforce Sub-strategy is in progress and highlights the system demands and opportunities in several areas, with planning work underway in relation to clinician productivity and role/task-based messaging solutions, e-prescribing and automation tools. These tools aim to empower the workforce to be more efficient spending less time on manual and time-consuming processes.

### Develop a Queensland Health Workforce Digital Capability and Training Model

This initiative was established to strengthen digital health capability across the Queensland Health clinical workforce by developing the evidence base, frameworks and pathways needed to support a more digitally capable, transformation-ready workforce. This initiative directly supports Queensland Health's Digital Health 2031 Strategy

and the Health Workforce Strategy for Queensland to 2032.

The work has achieved a number of early deliverables such as a statewide Learning Needs Analysis and a high-level curriculum design and clinical informatics career pathway. Work is underway on a Centralised Training Strategy in consultation with HHSs, recognising the complex and varying nature of workflows and training across HHSs.

The Learning Needs Analysis delivered through the EMBRACE Project (Empowering the Australian healthcare sectors to embrace Digital Health — A collaborative initiative), a partnership between eHealth Queensland, The University of Queensland, and the Digital Health Cooperative Research Centre (DHCRC). A validated digital health competency assessment tool (DigiHealthCom) was adapted for the Queensland Health context and distributed across HHSs in November and December 2025. The rapid review of available assessment tools was published in the International Journal of Medical Informatics (2026).

A Clinical Informatics Career Pathway was developed and completed, and clinical informatics educational resources were consolidated. The pathway and resources are now used to support professional development opportunities and are promoted through staff Professional Development Plans. eHealth Queensland has been contributing subject matter expertise to the Australasian Institute of Digital Health (AIDH) development of a National Clinical Informatics Fellowship Program through membership in its Steering Committee, with a national pilot anticipated from 2027.

Comprehensive statewide discovery was completed to understand current training practices and assess the feasibility of a centralised approach. This resulted in a Centralised Training Strategy (CTS) Discovery Gap Analysis to inform further development of the centralised training approach.

#### **Improve engagement results in workplace culture surveys by building confidence and capability of HHS managers and leaders**

A coordinated workplace culture reform program was delivered across multiple HHSs, providing targeted support to senior leaders and teams to

strengthen leadership capability, improve employee engagement, and drive alignment with workforce priorities. Support was provided to 86 teams, reaching almost 3,000 employees and leaders, with 91% of leaders reporting increased confidence to lead culture improvement, 85% identifying positive organisational and culture outcomes, and all participating employees reporting they felt safe to share insights on workplace culture.

The department delivered 38 workplace culture masterclasses and 50 tailored capability development initiatives, equipping leaders with practical tools to address local workplace culture challenges and support sustainable culture change. Targeted presentations to executive leadership teams across several HHSs further increased awareness and uptake of workplace culture improvement approaches.

Workplace culture reform activities across Cairns and Hinterland, Metro North and Children's Health Queensland HHSs progressed from consultation to implementation, with action plans and bespoke development initiatives supporting ongoing improvement. Continued onsite support throughout 2025–26 has positioned participating HHSs for sustained improvements in engagement outcomes and leadership capability, with a strong pipeline of HHSs confirmed to participate in the program during 2026–27.

#### **Implement the First Nations Professional Development Program**

Implementation of the First Nations Professional Development Program continued, enhancing capability across Aboriginal and Torres Strait Islander health professions. As part of this initiative, eight staff were supported to undertake the Indigenous Allied Health Australia Leadership Program in 2026, contributing to increased leadership capacity and a sustainable First Nations health workforce.

#### **Support sustainable growth and development of Aboriginal and Torres Strait Islander health practitioners and health workers**

The department progressed a range of initiatives to support the sustainable growth and professional development of the Aboriginal and Torres Strait Islander Health Workforce. Clinical and Professional Governance Guidelines were

advanced, with the Clinical Governance Guidelines reaching final draft stage and the Professional Governance Guidelines progressing towards consultation. Development of Models of Care continue to be progressed, supporting future workforce growth. Further development and implementation will continue throughout 2026–27.

Statewide engagement activities strengthened collaboration with Hospital and Health Services (HHSs) and informed workforce development priorities, including a roadshow across HHSs that engaged Aboriginal and Torres Strait Islander Health Workforce, managers, operational leads and executives. The department continue to support the Phase 3 classification assessments for the Aboriginal and Torres Strait Islander Health Workforce stream, ensuring alignment with enterprise bargaining outcomes. Activities to promote the Aboriginal and Torres Strait Islander Health Workforce continued during the year and was subsequently transitioned to business-as-usual arrangements, supporting ongoing foundation for workforce development and sustainability.

#### **Implement the First Nations Allied Health Graduate Program**

Continued implementation of the First Nations Allied Health Graduate Pathway provides a two-year pathway that aims to support a culturally safe and supportive transition to practice for early career First Nations allied health professionals entering the workforce. In 2025-26, 18 allied health graduates were supported by the program.

In 2025, seven current allied health professionals and assistants were supported to complete the Indigenous Allied Health Australia Leadership Program, with a further seven staff being supported to participate in 2026. The pathway aims to strengthen recruitment and retention of First Nations allied health professionals across Queensland.

#### **Introduce new targeted workforce roles to modernise service delivery, optimise workforce capability and drive system wide efficiency**

Implementation of a new remote hospital paramedic workforce model was progressed to enhance service delivery and workforce flexibility across Queensland. Key achievements included

establishing a Health Employment Directive enabling HHSs to directly employ qualified paramedics and developing a comprehensive clinical governance framework and implementation toolkit to support safe and effective deployment of the role.

The department partnered with North West HHS to support the introduction of Queensland's first Paramedic, Remote Hospital role and commenced recruitment under the new employment arrangements. While the initial recruitment process did not identify a suitable candidate, further recruitment activity was planned to support successful implementation of this innovative workforce model.

#### **Establish and implement a Queensland Health Registered Training Organisation to strengthen vocational health career pathways**

The department progressed establishment of a consolidated Queensland Health Enterprise Registered Training Organisation (RTO) to strengthen vocational education and training pathways for the health workforce. During 2025-26, the Director-General endorsed a staged implementation approach, with significant progress made to establish governance, operational capability and system readiness. Key achievements included lodging the RTO registration application with the Australian Skills Quality Authority (ASQA), completing the pre-assessment review process, establishing governance and compliance arrangements, and strengthening strategic partnerships to support future training delivery.

The department also progressed transition planning for the Cunningham Centre's RTO functions to HWD to support a single, sustainable model for vocational education and improved governance across Queensland Health.

#### **Establish U-me Koola as a sustainable Aboriginal and Torres Strait Islander Health Practitioners and Health Workers training pathway**

The department continued implementation of the U-me Koola program, an Aboriginal and Torres Strait Islander Health Practitioner employment and education pathway across five HHSs. In 2025–26, 11 of 14 enrolled students completed a Certificate III in Aboriginal and Torres Strait

Islander Health Care Practice. 13 students commenced the Certificate IV in Aboriginal and Torres Strait Islander Health Practice through a new delivery partnership with TAFE Queensland, with completion anticipated in 2027.

The transition to TAFE Queensland as the program's training provider, supported a coordinated and scalable approach to workforce training delivery. Governance, operational and transition arrangements were further enhanced to support continued program delivery and future workforce growth of the Aboriginal and Torres Strait Islander health workforce.

### **Support Deadly start school-based training and First Nations cadetship programs**

First Nations workforce development is strengthened through the Deadly Start school-based traineeship and cadetship programs. During the year 221 students commenced Certificate II and III traineeships and 91 cadets commencing positions across Queensland Health. Participation from rural and remote Hospital and Health Services remained strong, representing 30% of traineeship commencements and 12% of cadetship participants.

The number of students commencing both programs have continued to grow year on year, with both programs achieving their highest number of commencements. Additionally, the number of Hospital and Health Services participating in the Programs has increased year on year. Retention rates year to date are strong, and retention data which will be available at completion of the annual cycles will confirm this. These results demonstrate strong student engagement and demand for First Nations career pathways, supporting the development of a sustainable Aboriginal and Torres Strait Islander health workforce across Queensland.

### **Health Workforce Plan**

During 2025-26, the department undertook and published a detailed workforce gap analysis to inform the development of a systemwide health workforce plan. The workforce gap analysis highlighted current and emerging challenges facing the health workforce in responding to demand for healthcare services. A Health Workforce Plan is under development to address these challenges, and a range of workforce

programs and initiatives and programs are progressing simultaneously to ensure ongoing gains to grow and support the health workforce.

### **Deliver a comprehensive Queensland Health leadership development suite**

Delivered a comprehensive leadership and capability development program across Queensland Health, strengthening leadership capability at all levels of the workforce. Since July 2025, 434 participants engaged in the Senior and Executive Leader Capability Suite through initiatives including coaching, mentoring, diagnostics and masterclasses. Targeted coaching and diagnostic programs were also delivered to midwifery unit managers, while cross-agency collaboration commenced to support culturally appropriate leadership development.

A competency-based approach to workforce development was advanced through the launch of the Queensland Health Learning Library, providing on-demand access to learning resources focused on clinical proficiency, digital capability and leadership development. In its first six months, more than 39,000 learning items were accessed, with 97% of participants reporting confidence in applying their learning in the workplace. The Management and Leadership Essentials Suite also supported frontline and emerging leaders, with 558 leaders completing one or more modules and the Line Manager's Toolkit accessed more than 15,800 times.

Statewide and local HHS leadership and capability development workshops were delivered to 4,993 employees during 2025–26, with 90% of participants reporting confidence to apply concepts in their workplace. Planning for future leadership initiatives is well advanced, including the design and early implementation of an Aboriginal and Torres Strait Islander mentoring program pilot.

### **Deliver the Corporate Enterprise Solutions Re-platforming (CESR) Program**

Queensland Health is investing in modernising the technology that supports and maintains the largest and most complex workforce management (WFM), payroll, business, finance and logistics solutions in the Queensland public sector. The CESR Program continues to achieve key milestones, comprising of five key projects with

three successfully delivered and the remaining projects underway. The payroll, rostering and finance systems have been modernised and migrated to a contemporary cloud-based technology platform.

Queensland Health is the largest and most complex public sector organisation utilising the SAP platforms and yet is the first in Queensland Government to successfully migrate to cloud-based SAP technology and a new contemporary enterprise licensing model. This is a significant achievement.

Benefits are being realised with the CESR program including the implementation of Single Sign On for myHR that has saved the Queensland Health Workforce approximately 111, 000 hours per annum in log in time (61.6 full time resource equivalent). There has been a 54% percent reduction in the average total runtime for certain pay run processes. The scheduled completion of this program in financial year 2026–27 will ensure Queensland Health is equipped with workforce management solutions that can effectively support our workforce of the future.

**Enhance recruitment by modernising and creating fit-for-purpose processes that meet the needs of recruitment demand and streamline recruitment life-cycle processes**

During 2025–26, the department implemented a range of enhancements to strengthen recruitment capability, improve candidate experience, and streamline hiring processes. Key initiatives included the introduction of a centralised Expressions of Interest jobs board, enhanced recruitment training and resources for managers and panel members, improved job advertising processes with greater flexibility to promote attraction incentives, and new candidate care guidance to support positive applicant experiences.

The department also progressed significant enhancements to its Springboard recruitment system, including improved reporting, a digital onboarding portal, and a new hiring manager dashboard, helping to reduce the time taken to hire health workers across the State.

**Develop and implement a security and occupational violence prevention strategy**

Queensland Health continued to strengthen its approach to preventing and managing occupational violence through the finalisation of the Safety in Healthcare Relationship (SIHR) Framework, which provides a consistent operational model for addressing violence and aggression in healthcare settings. Implementation planning commenced, including a series of workshops to support uptake across HHSs. The Occupational Violence Ambassador program expanded across participating sites, supporting local leadership and workforce engagement initiatives. A new occupational violence training provider panel was established to enhance access to quality training and support a coordinated transition across the health system.

Significant progress was also made in strengthening security capability, including the completion of pilot investigation and analysis training programs, commencement of a statewide security strategy, and delivery of the State of Security review with representation from all HHSs.

Additional initiatives progressed to improve workforce safety and security governance, including reviews of personal protective equipment, restricted items, security training needs and carpark security arrangements, alongside targeted funding to support local implementation and occupational violence training transition activities.

**Implement the Mental Health and Wellbeing Framework**

Queensland Health continued to strengthen workforce wellbeing, psychological safety and injury prevention initiatives during the year. The Wellness Design Leader and Practitioner Training program was completed, with evaluation activities underway to inform future delivery, supported by an ongoing reference group and wellbeing champion's network.

The Workforce Wellbeing Support Hub progressed through Phase 1 implementation, with development commencing on Phase 2, including a dedicated support section for First Nations staff and a suite of wellbeing learning resources for employees and leaders. Work also commenced to enhance workforce vicarious trauma capability through the establishment of a statewide workgroup and expanded access to specialist

training and resources. The Recover Well, Work Well Strategy advanced through the extension of an early intervention rehabilitation pilot and strengthened partnerships with key stakeholders, including WorkCover Queensland.

Queensland Health also completed delivery of its Psychosocial Risk Management Professional Practice Program and commenced procurement of specialist psychosocial investigations training, alongside the development of healthy work design education programs to build capability across leaders, human resources and workplace health and safety practitioners.

### **Negotiate and certify seven enterprise bargaining agreements**

During 2025–26, Queensland Health has led the public sector in securing five certified agreements for nurses, midwives, medical officers, Aboriginal and Torres Strait Islander health workforce, and administrative, operational, professional, technical officers and clinical coder employees.

This means over 122,000 employees are receiving increased wages and conditions. We've established new career structures and opportunities for growth, training and specialisation, to strengthen retention, and have new and bolstered attraction and retention incentives, with a focus on regional, rural and remote locations.

Queensland Health is proud to support our workforce, including providing nation leading conditions for many, along with meaningful careers contributing to the health and wellbeing of Queenslanders, making sure we remain competitive in the local, national and international health workforce marketplace.

### **Conduct the Statewide Preparation Project Integrated Workforce Management (IWFM) Program Stage 4**

The Statewide Preparation Project was successfully completed with significant engagement and preparation work in collaboration with the 16 HHSs and the Department of Health for the implementation of the Stage 4 IWFM electronic roster to pay solution program. This project successfully conducted more than 6,000 statewide line manager surveys, representing

70% of the state, conducted statewide workshops with clinical leaders and delivered co-designed statewide roster to pay high level business models, agreed standard practices and solution design for all occupational groups.

The presentation of findings was considered an outstanding reflection of effective and positive engagement to understand complex workforce management challenges.

### **Deliver the Stage 4 IWFM Program**

The IWFM Stage 4 roster to pay rollout, builds upon the solid foundation and statewide implementation of Stage 3 with electronic rostering successfully delivered to 68,000 nurses and midwives.

Business go-live implementations at West Moreton, Wide-Bay and Children's Health Queensland HHSs and the Department of Health have been delivered with the gradual rollout of the remaining HHSs to be completed in 2027. The IWFM program has now successfully rolled out electronic rostering to over 77,500 rostered employees.

Benefits realisation is demonstrating positive results for nursing and midwifery with significant improvements in staff empowerment, pay outcomes, roster efficiencies and enhanced workforce data insights.

Other occupational groups such as medical and allied health are complex in nature and lessons from the early tranches are being reviewed to inform the forward plan.

### **Deliver the Pay Enhancement Program to streamline and enhance the payroll operating environment and optimise pay outcomes for customers**

The Pay Enhancement Program was established to streamline and improve the payroll operating environment, ensuring optimal pay outcomes for our valued customers. The program is now complete and has successfully delivered several initiatives to improve the efficiency of the pay process and simplify the experience for employees and line managers.

### **Support workforce growth and retention system-wide to expand the workforce by 4,635 employees in 2025-2026**

Queensland Health continued to invest in growing, attracting, and retaining a sustainable health workforce to meet the community's increasing service demands across the state. During 2025–26, the workforce grew by 4,747.74 FTE. Key initiatives included expanding training and education pipelines, and growth in clinical placements and graduate pathways. This included 930 graduate doctors which is the largest intake in Queensland Health's history, along with 2,016.73 graduate nurses and midwives. In addition, the QAS recruited 871 frontline personnel, comprising of 576 graduate and qualified paramedics, 228 emergency medical dispatchers, 34 patient transport officers and 33 cadets (Indigenous and culturally and linguistically diverse).

Workforce capability and retention were supported through enterprise bargaining outcomes, career development opportunities, leadership programs, and workforce wellbeing initiatives. Together these actions support Queensland Health's long-term growth objectives and the delivery of safe, high-quality healthcare for Queenslanders.

#### **National Single Employer Model (SEM) Trial – Rural GP and RG Workforce**

Progressed implementation of the National Single Employer Model (SEM) Trial, supported by a Queensland Government investment of \$6.8 million from 2025–2028 to strengthen rural and remote general practice training pathways. The trial provides an alternative pathway into rural general practice through consistent state-based employment arrangements for GP and Rural Generalist registrars undertaking community placements. Following a successful inaugural pilot year with 18 registrars across nine rural communities in 2025, the program expanded in 2026 to 28 registrars across 15 locations and seven HHSs. A further nine registrars in 2025 and seven registrars in 2026 were supported by Queensland Health in local self-funded models across four locations. Strong demand for future participation demonstrates the program's value in supporting a sustainable rural medical workforce, with several registrars remaining in general practice or progressing towards Rural Generalist qualifications.

Broader workforce initiatives continued to strengthen workforce supply and capability across Queensland. Queensland Health invested in

medical training pathways that supported 582 GP trainees, including 90 in rural and remote areas, while ongoing regional pathway programs helped build local medical workforce pipelines. Workforce development initiatives were also advanced through allied health models of care and student and graduate programs, oral health workforce programs, the development of a Statewide Early Career Framework, and the continued implementation of the Allied Health Rural Generalist Pathway and an early evolution of a Rural and Remote Generalist Registered Nurse Pathway to support sustainable practice in rural and remote communities.

#### **Reduce attrition rates to historical averages**

As at 30 June 2026, Queensland Health's attrition rate was 5.41%. This represents a reduction from post-pandemic highs through a coordinated focus on workforce retention, capability development and workforce growth. Key initiatives delivered over 2025-26 include improved wages and employment conditions through enterprise bargaining, targeted attraction and retention strategies for regional, rural and remote areas, investment in workforce wellbeing and leadership development, strengthened career pathways and the recruitment of additional frontline staff to alleviate workforce pressures.

#### **Develop and deliver annual advertising plan for targeted health campaigns**

The department delivered a suite of campaigns positioning Queensland Health as a preferred employer. This activity helps ensure a pipeline of qualified and new talent across all areas of healthcare, contributing to the target of 46,000 new health workers by 2032. This activity has so far attracted almost 17,000 expressions of interest from qualified health professionals hoping to work at Queensland Health.

## Strategic objective 2 – Sustainability

Drive a sustainable model of health care to ensure an efficient, equitable, safe and quality service for patients.

- Incorporate sustainability into all governance processes, acknowledging that budget constraints may influence resource management.
- Engage and collaborate with external stakeholders, including the Commonwealth, private providers, and non-government organisations (NGOs) and regulatory bodies to achieve optimal consumer-centred, safe and quality health care delivery.
- Establish and embed outcome-based purchasing principles and framework into core business operations.

### **Support the Minister's commitment to ensure that Queensland receives adequate funding from the Commonwealth to sustainably support health services**

On 30 January 2026, National Cabinet agreed to an additional \$25 billion for public hospitals. Commonwealth funding through the National Health Reform Agreement (NHRA) for state-run public hospitals will reach \$219.6 billion nationally from 2026–27 to 2030–31. Queensland will focus its share of the additional Commonwealth funding on its core responsibilities of delivering acute hospital-led care and emergency care.

National Cabinet also agreed to \$2 billion funding from the Commonwealth, matched by states, to deliver Thriving Kids, the first phase of Foundational Supports.

### **Continue the Community Pharmacy Scope of Practice Pilot for chronic disease conditions**

Continued implementation of the Queensland Community Pharmacy Chronic Conditions Management Pilot is supporting improved access to chronic disease management services in community settings. The pilot expanded its reach across 44 Statistical Area Level 3 regions, with nearly 90 authorised pharmacies and more than 100 authorised pharmacists participating and delivered more than 770 patient service occasions during the reporting period.

Strong sector engagement and increasing service uptake demonstrate the pilot's potential to enhance access to care and support management of chronic conditions closer to home. Data collection and analysis during the pilot are supporting quality and safety of services and informing evaluation activities and future policy decisions regarding community pharmacy

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prescribing for chronic condition management services.

### **Undertake a review of existing statewide services funding to identify potential future funding models**

The Statewide Services Review provided unique insights and highlighted consistent themes and challenges across statewide services. This included transparency and understanding of funding sources, activity data and alignment between actual and intended service scope, creating sustainability and performance management challenges. The findings have provided a clear direction for action with work underway to address these challenges and create greater clarity for both HHSs and Queensland Health in managing statewide services.

### **Partner with service providers and Brisbane Airport in the construction of an Aeromedical Hub**

The Aeromedical Hub Project continues to work closely with HIQ and Brisbane Airport Corporation (BAC) to finalise design of the facility. Construction continues with the estimated practical completion date now between June and August 2027.

### **Deliver timely ambulance services to Queenslanders in critical need as reflected in response times**

For the 2025-26 financial year, as at 31 May 2026, response time performance for Code 1A was 8.5 minutes at the 50<sup>th</sup> Percentile and 17.5 minutes at the 90<sup>th</sup> Percentile.

**Deliver timely ambulance services to Queenslanders in critical need as reflected in timely call taking**

The Triple Zero (000) Grade of Service target is to answer 90% of calls within 10 seconds. As at 31 May 2026, QAS has answered 93.17% of Triple Zero (000) calls within 10 seconds, exceeding the performance target.

**Deliver timely ambulance services to Queenslanders in critical need by assessing patient experience**

98% of surveyed patients reported being satisfied or very satisfied with their overall experience with the QAS. (Reported in the Council of Ambulance Services 2025 Patient Experience Survey Report) This performance exceeds the target of 97% overall satisfaction.

**Develop program level standardisation of design inputs to deliver high levels of operational efficiencies**

HIQ progressed a significant program of design standardisation across the capital infrastructure portfolio through the redevelopment of four statewide guidance suites: Capital Infrastructure Requirements (5th Edition), Wayfinding Design Principles, Arts in Health guidance, and the Queensland Health Building Information Modelling (BIM) Framework. Developed in collaboration with HHSs and key stakeholders, these suites establish consistent requirements, design principles and digital engineering standards for future infrastructure projects.

The initiative will improve design consistency, strengthen governance, enhance asset data quality, support operational efficiency and provide greater standardisation across the project lifecycle. Document custodian approvals were achieved during 2025–26, with publication and implementation activities progressing following final governance approvals.

**Launch and oversee implementation of a First Nations Rheumatic Heart Disease (RHD) Action Plan 2025–2027**

In September 2025, Population Health Division together with the First Nations Health Office launched the First Nations Rheumatic Heart Disease Action Plan 2025–2027.

Developed in consultation with key stakeholders including First Nations peoples and organisations, the action plan will guide efforts over the next 3 years to prevent new cases of RHD in Queensland and improve health outcomes for people living with the disease.

The action plan is supported by local RHD plans developed by HHSs in areas with a high disease burden.

A midpoint report on the action plan is due to be published in September 2026.

**Develop an implementation plan to support the National Immunisation Strategy in Queensland**

In 2025–26, PHD progressed development of a Queensland immunisation plan to 2030 to implement the National Immunisation Strategy 2025–2030 (NIS) in Queensland. The Queensland plan will provide strategic direction for Queensland Health and our immunisation provider and community partners. It is anticipated to be finalised in 2026–2027.

Additionally, in 2025–2026, PHD participated in consultation and engagement activities to support the implementation of the NIS, and delivered on the NIS related milestone under the Federation Funding Agreement – Health Essential Vaccines Schedule (2025–2028) providing a 2026 Queensland action plan with alignment to the NIS priorities.

**Review of the *Public Health Act 2005***

During 2025–26 internal scoping work was undertaken to identify any potential gaps in the *Public Health Act 2005* that may warrant review and amendment. An internal desktop review was undertaken, supported by targeted engagement with internal stakeholders. The findings of this initial review are being considered by the department and may inform future legislation amendments.

**Implementation of the First Nations Environmental Health Strategy 2024–29**

The First Nations Environmental Health Program addresses the unique environmental health challenges of regional and remote First Nations communities by employing 55 First Nations local government environmental health and animal

management workers across 34 First Nations communities in 16 First Nations local government areas, supported by regional Public Health Units.

This approach strengthens service delivery in environmental health and animal management, improving community health and wellbeing through culturally informed, community-led solutions.

The Aboriginal and Torres Strait Islander Environmental Health Program has been extended to 2033, providing long-term certainty to support sustainable environmental health outcomes.

This includes ongoing advocacy through the Safe and Healthy Drinking Water Program to ensure that discrete First Nations local governments and communities have access to safe and reliable drinking water infrastructure, recognising access to safe drinking water as a fundamental determinant of health.

Key milestones continue to be delivered under the Strategy. In partnership with Public Health Units, community consultations are underway across 16 discrete First Nations local governments and 34 communities to co-design tailored environmental health plans that reflect local priorities, cultural perspectives and traditional knowledge.

Workforce capability is being strengthened through delivery of the Certificate III in Indigenous Environmental Health. Following completion of the final workshop in August 2026, 28 participants will have attained a nationally recognised qualification, supporting environmental health capacity within First Nations local governments and Queensland Health.

The Healthy Housing Pilot Program in Yarrabah, Badu Island, Doomadgee and Mornington Island concluded on 30 June 2026. Lessons from the pilot are informing the development of a sustainable Healthy Living Practices model, which will be co-designed with communities and key partners to support long-term environmental health and housing outcomes.

### **Implement the new licensing framework for Assisted Reproductive Technology (ART)**

### **providers under the new Assisted Reproductive Technology Bill**

The Assisted Reproductive Technology Bill was passed and relevant parts of the *Assisted Reproductive Technology Act 2024* (the Act), commenced in stages between 19 September 2024 and 1 March 2026. The licensing framework under the Act is supported by the *Assisted Reproductive Technology Regulation 2026* which commenced on 1 March 2026.

Queensland Health's ART Unit (ARTU) commenced licensing and regulation of ART providers in Queensland on 1 March 2026. ARTU rolled out support and guidance material to Queensland's ART providers to ensure they were prepared for scheme commencement. This support will continue.

ARTU's ICT portal, allowing providers to apply for licences and report adverse events, was developed and went live on schedule in March 2026.

All 24 providers have applied for a licence and ARTU are progressing those applications. Since commencement of the scheme, ART providers have demonstrated compliance with the legislation.

ARTU has undertaken over 20 engagement activities with regulated providers, including clinic visits, case conferences and providing training on use of the ARTS portal.

ARTU has contributed to ongoing national reforms of ART regulation, accreditation and legislation being led by the Commonwealth and Victorian Departments of Health, has supported Queensland's input into the Health Chief Executives Forum (HCEF) and Health Ministers Meeting (HMM) regarding ART and is developing an interjurisdictional working group for state ART regulators.

### **Boosting compliance activity for illicit tobacco and vapes**

Nation-leading new and enhanced regulatory powers commenced in November 2025. The reforms extended store closure orders to three-months, granted landlords with powers to evict law-breaking tenants and placed even greater enforcement powers directly in the hands of

Queensland Health authorised officers. The reforms are disrupting persistent retail-level offending. Alongside Queensland's very high fines, they are increasing operational risk and cost for illicit traders.

Since new laws commenced in November 2025, more than 300 store closure orders have been issued, with 45% of businesses evicted by their landlord. These stores will never reopen.

In 2025–26, more than \$116 million in fines (penalty infringement notices) have been issued for illicit supply and possession. Seized illicit products were valued over \$82 million.

Since new laws and a statewide uplift in illicit tobacco and vape enforcement commenced in late 2025, there has been a significant increase in calls to Queensland's Quitline (13 78 48) service for quitting smoking. Over the last six weeks of 2025, calls to Queensland Quitline more than doubled when compared with the same period in 2024.

## Strategic objective 3 – Access

Promote a consumer-centric healthcare system that recognises the impact of increasing demand and complexities of services.

- Establish a strategic capacity planning framework that prioritises patient needs and integrates future healthcare demand projections.
- Identify and address service gaps throughout Queensland, utilising the health needs definition from the Joint Regional Needs Assessment as a guide, with a focus on regional and remote areas.
- Formulate comprehensive strategies for all care settings to improve the patient experience, ensure safe and quality care, reduce wait times and improve clinical outcomes.
- Deliver timely, quality, and appropriate patient-focused ambulance services.
- Develop strategies to achieve equitable health standards and health access for, and with, First Nations peoples.
- Enhance real-time health data for key health metrics.

### Waitlist optimisation – surgical and specialist outpatient

Key initiatives were progressed to improve patient access and reduce wait times through targeted clinical redesign and service improvement programs.

Using the SAFEST Framework, Clinical Excellence Queensland developed a specialist outpatient optimisation program of initiatives identified through statewide consultation. The program brings together Hospital and Health Service Chief Operating Officers, clinicians and departmental stakeholders to drive improvements in specialist outpatient access and patient flow.

Through the Rapid Response Fund, Clinical Excellence Queensland also established the SurgiFlow Program- a collaborative approach to address known barriers to surgical flow, reduce variation in length of stay and improve patients' preparation for surgery and experience. Following a statewide improvement bootcamp, evidence-based improvement strategies were translated into practical, locally relevant actions to support more efficient and responsive surgical services across Queensland.

### EndED

Eight tiny homes were built in Woombye to provide accommodation for people accessing eating disorder and mental health support services in the region.

The facility opened and residents commenced moving in from April 2026.

### Statewide stocktake of AOD rehabilitation services to identify where additional capacity can be funded and activated

The stocktake has been completed. Following final approvals, additional beds to be funded and activated will support increased availability and access to specialist alcohol and other drug residential treatment in Queensland.

### Lead a Youth Justice health review to support the Government's 'Making our Community Safer Plan'

The Department of Health Youth Justice Health Review provided recommendations for system level endorsed improvement in youth justice health as part of the Government's Making Our Community Safer Plan. Recommendations including statewide funding model development, stronger clinical practices, and consistent policy and governance leadership were accepted by the Department's Executive Leadership Team.

The review has included evaluating two youth justice health programs – the Comprehensive Health Assessments in Youth Detention Centres and the Integrated Youth Health Hub for serious repeat offenders in Townsville. These time-limited programs ceased in June 2026, and the evaluations provide insights to inform future

initiatives, ensuring continued impact on youth justice health and broader community safety.

### **Deliver a new neuro community navigators' program**

#### **Neuro Wellness Hubs**

Progressed the establishment of eight Neuro Wellness Hubs across Queensland, with locations announced in Townsville, Mackay, Rockhampton, Wide Bay, Caloundra, Toowoomba, Ipswich and the northern Gold Coast. A service model was developed in collaboration with a consortium of non-government organisations, alongside the development of a Neuro Community Navigator framework to support coordinated access to services and care.

The procurement process commenced to identify community-based partners to deliver the eight Neuro Wellness Hubs, with the service model and community navigator framework informing how they will operate.

The hubs will provide a community-based space to deliver neuro wellness services, resources and information to people with neurological conditions (and their families/support network), and complement the services provided by acute speciality teams, general practice and other primary care services. The hubs will also host a new Neuro Community Navigators program that will help patients navigate the system and connect to broader systems such as the National Disability Insurance Scheme (NDIS), My Aged Care, Medicare and mental health services.

#### **Neuro Action Plan**

Development of the Queensland Neuro Action Plan progressed through a partnership with Queensland Government Consulting Services, supporting a robust consultation and co-design process with stakeholders across the health and neurological services sectors.

The plan will provide a coordinated approach to improving neurological care and support services across Queensland and is scheduled for completion in 2027.

#### **Step Up, Step Down**

Expansion of youth Step Up, Step Down services progressed, with Townsville selected as the

second youth facility location alongside Rockhampton.

Land was identified and acquired for both sites and detailed business cases were completed and successfully assured through the Queensland Treasury Gateway Review process, supporting readiness for the next phase of project delivery and improved access to youth mental health services in regional Queensland.

#### **Mother and Baby Unit (MBU) mental health beds**

Expansion of specialist perinatal mental health services progressed, with two Mother and Baby Unit acute mental health beds opened at Catherine's House, Mater Hospital, South Brisbane.

Planning for further service expansion advanced with completion and assurance of the detailed business case for an eight-bed Sunshine Coast service through the Queensland Treasury Gateway Review process, while procurement activities commenced for a new eight-bed service in Townsville. These initiatives will improve access to specialised mental health care for mothers and their infants across Queensland.

#### **Invest in training for healthcare professionals to improve disability awareness**

An online training package and monthly webinars have been developed to enhance the confidence, knowledge, and capabilities of the health workforce when supporting people with disability, their loved ones, and supporters.

The webinars have been held monthly since 2025, and the online training was launched on 1 July 2026.

#### **Conduct a statewide cancer services demand review to ensure cancer services are planned and delivered closer to where demand exists and where the necessary workforce can be obtained and develop and release the Queensland Cancer Plan**

The statewide cancer services assessment was delivered in 2025–26, providing a stronger evidence base to plan cancer services closer to where demand exists.

Key deliverables included analysis of current and future demand, patient flows, service capability,

workforce considerations and infrastructure requirements across Queensland. The assessment identified statewide and regional service gaps, supporting clearer prioritisation of service development and networked models of care.

Benefits realised include improved visibility of cancer service need, stronger alignment between demand, workforce and infrastructure planning, and better foundations for delivering appropriate care closer to home.

**Monitoring investment to Aboriginal and Torres Strait Islander Community-Controlled Health Organisations to deliver health services to First Nations communities**

Making Tracks service agreements with Aboriginal and Torres Strait Islander Community-Controlled Health Organisations were extended for 2 years and enhanced reporting arrangements were implemented to strengthen accountability, monitor investment outcomes and support improved access to culturally responsive primary health care services.

The Service Uplift Initiative was delivered to strengthen the capability, capacity and sustainability of Aboriginal and Torres Strait Islander Community Controlled Health Organisations (A&TSICCHOs), improving access to culturally responsive healthcare services and enhancing care coordination, referral management, virtual care and after-hours support.

**Hold HHSs and system leaders accountable for improving health equity**

First Nations health has been added as a regular agenda item of the Health Service Chief Executives forum.

FNHO is reviewing health equity key performance measures to ensure they are fit for purpose, aligned and complementary to Service Agreement KPIs and forthcoming National Health Reform Agreement reporting requirements.

All 16 HHSs are currently on track to publish their revised Health Equity Strategies before the end-of-financial-year reporting period. It is a requirement under the legislation for these strategies to be reviewed every three years.

The First Nations First Strategy 2032 is accelerating efforts to achieve excellence in care and health equity for all First Nations people in Queensland. Implementation of the strategy will be guided by a series of action plans.

A refreshed First Nations Strategy Action Plan 2025-2028 was finalised in November 2025. The action plan identifies targeted departmental actions to accelerate change, reinforce accountability, and elevate First Nations leadership. It supports alignment with HHS Health Equity Implementation Plans and strengthens Queensland Health's contribution to Closing the Gap.

The FNHO will lead governance, overseeing performance monitoring, progress reporting, and system-wide accountability. To date, significant progress has been made, including the development of culturally appropriate communication products and training to raise awareness and understanding of Ryan's Rule among First Nations consumers, as well as the completion of anti-racism training by the ELT to strengthen cultural capability across the department and HHSs.

The remaining 31 actions will be monitored through quarterly reporting to the department's executive team to drive continuous improvement, with adjustments and mitigation strategies applied as needed.

**Manage performance of Hospital and Health Services (HHSs), A&TSICCHOs and other partners receiving Queensland Health funding to deliver health services with First Nations Communities**

FNHO supports A&TSICCHOs to deliver services to First Nations Queenslanders through targeted investments, monitored against agreed deliverables and performance outcomes. This is demonstrated through the extended Making Tracks service agreements with A&TSICCHOs for two years and the implemented enhanced reporting arrangements to strengthen accountability, monitor investment outcomes and support improved access to culturally responsive primary health care services.

**Lead policy reform for long-stay patients to support timely discharge and patient flow**

**contributing to the Government priority to stabilise elective surgery wait times and reduce ambulance ramping**

Queensland Health developed and commenced implementation of a statewide policy package to address barriers that can prevent older patients from leaving hospital when they are clinically ready for discharge. The package aligned the efforts of HHSs, the department and Commonwealth partners to strengthen governance, improve discharge management, and enhance care coordination and partnerships across health, aged care and community services.

It also supports improved responses for older people with complex care needs and promotes person-centred care. By supporting older Queenslanders to receive care in the most appropriate setting, this work contributes to improved patient outcomes, stronger integration across health and care services, and supports hospital capacity.

**Sustaining birthing in regional Queensland**

A phased approach to birthing has commenced following delays to recruitment brought on by the need to ensure agreements on service requirements were in place. Full birthing service hours are expected to be established from November 2026.

**Develop a volume guaranteed approach for Surgery Connect**

The volume guarantee has been included in the Standing Offer Arrangement (SOA) for Surgery Connect. If exercised, a volume guarantee has the potential to reduce the cost per procedure, allowing available funding to support treatment for more Queenslanders and helping patients access planned care sooner.

**Upgrade to the latest digital hospital mapping technology; statewide expansion of hospital and patient flow mapping technology**

More than 115 Queensland public hospitals across all 16 HHS have their capacity across inpatient beds, emergency departments and operating theatres mapped and regularly maintained.

This supports analytics in platforms such as Statewide Management Information System (SWMIS) and System Performance Reporting with

work now commenced to allow this mapping to be available to support other platforms and areas. This standardised mapping of hospital capacity enables accurate capacity metrics for local hospital, HHS and Queensland Patient Access Coordination Hub (QPACH) teams to assess, monitor and manage capacity, utilisation and patient flow across emergency departments and inpatient areas.

This mapping can now be updated in real time, which is 6-8 weeks faster than it occurred in the 2024-25 financial year.

QPACH functions are supported with upgraded views and analytics available in SWMIS. QPACH co-designed the Coordination Hub components and have near real time statewide visibility of hospital occupancy relative to open and total capacity, emergency department demand and flow and capacity across specialty services such as intensive care units and mental health.

30 hospitals have the ability to proactively manage their capacity with the release of the Inpatient Occupancy Forecasting Tool (IOF) in SWMIS. The IOF provides predictive analytics on hospital capacity for up to four weeks, including both scheduled and unscheduled demand and discharges. Hospitals can view their predicted occupancy at hospital, division/service line and ward level.

**Support government priority to ensure greater public transparency of health system performance information**

Greater transparency of emergency department wait times and activity levels has been provided through the Open Hospitals website, supported by tooltips to help consumers understand the data, improved search functionality and the addition of a further six hospital emergency departments and two minor injury and illness centres. Transparency of hospital performance has also been maintained through the monthly release of performance data on the Queensland Health Our Performance website.

**Implement and evaluate communication services supporting Queensland Health's strategic priorities**

A statewide campaign was delivered to increase uptake of the influenza vaccine in Queensland,

spanning paid advertising, social media, website content, and engagement with healthcare providers, schools, government agencies, industry bodies and community organisations.

The Emergency Department Alternatives campaign was delivered, helping people who are unwell and unsure where to go for help to access the most appropriate health service for their care needs. In doing so, this campaign helps reduce pressure on emergency departments.

A Health Priorities Search Engine Marketing campaign was also delivered, helping Queenslanders find reliable health information when they search for it online.

Communications activities were undertaken to support key initiatives focused on increasing the health workforce and delivering healthcare services when Queenslanders need them most.

Strategic research and communications support was provided for delayed discharge initiatives, including insights development, communication planning, and dissemination activities.

Communications were implemented to support the delivery of pay increase for more than 122,000 staff across the health system.

Major departmental events were planned and delivered, including:

- Ekka 2025 – planning and execution, including stakeholder engagement, workforce coordination, and attendance outcomes.
- Clinical Excellence Queensland Showcase – supporting the delivery of a two-day educational event showcasing health care research and transformation.

#### **CT/MRI**

HIQ progressed the Statewide CT and MRI Expansion Program to deliver nine CT scanners and six MRI machines across 11 Queensland sites, supporting improved access to diagnostic imaging services and reducing the need for patients to travel to major hospitals for care.

During 2025–26, site selection, infrastructure feasibility assessments, service planning,

workforce planning and cost assessments were completed, securing approval to progress the program to implementation. Detailed design, procurement and project establishment activities commenced across all sites, including appointment of program-wide project management, quantity surveying and design consultants.

The program remained on track despite compressed delivery timeframes, with concept validation completed and construction planning underway for priority sites. The first site scheduled for service commencement is Beaudesert CT - expected 22 April 2027.

#### **Establish statewide medical imaging approach**

A statewide framework for outsourced medical imaging services was established and implementation of the procurement strategy and contract reform program progressed—improving standardisation, transparency and value for money.

Procurement and contract reform was progressed, including endorsed statewide approaches and advanced model contracts, improving consistency, transparency and value for money (with implementation continuing through 2026–27).

Visibility of statewide imaging performance was improved through system improvement measures and informing service planning and system improvement.

Foundations were established for a networked statewide imaging model to improve equitable access to specialist services, particularly in regional areas, with operating model endorsement in progress.

#### **Healthy Kindy Kids**

Healthy Kindy Kids is a \$37.5 million program to provide free health checks for Queensland's kindergarteners, delivering on a key election commitment. The free vision, hearing, and speech and language screening will be provided in Queensland kindergartens and early childhood education and care services that run a government-approved kindy program.

From October to November 2025, the Healthy Kindy Kids pilot was conducted across five kindergartens in Townsville, achieving a high participation rate of 87%. The pilot received positive feedback from parents, early childhood educators, and children, who reported high levels of satisfaction with the program. Parents and caregivers consistently described the initiative as valuable, particularly for its role in identifying developmental and health concerns prior to school entry. The delivery of the program within kindergarten settings was widely recognised as a key strength, as it reduced barriers associated with accessing multiple external appointments.

The pilot identified a high referral rate, with 72.8% of children requiring follow-up in at least one screening domain. While the pilot cohort may not fully represent the broader Queensland population, similar referral rates are anticipated during the statewide rollout. This highlights the need to address existing gaps in access to referral services and manage concerns around long waitlists for families.

Building on the success of the pilot, the Healthy Kindy Kids program will expand in the 2026–27 financial year, with implementation planned for the Gold Coast, Brisbane North, and further rollout in Townsville.

## Strategic objective 4 - Innovation

Enable an innovative, evolving health system that enhances efficiency without compromising the quality of care to patients.

- Integrate digital solutions, including Artificial Intelligence (AI), into models-of-care to enhance service delivery and patient outcomes.
- Enhance digital platforms to ensure they meet the needs of healthcare providers and patients.
- Establish strategic opportunities with external stakeholders to accelerate access to innovative treatments and technologies.
- Promote collaboration and integration of services, particularly across HHSs, to enhance overall healthcare delivery.
- Formulate and implement a strategic approach to rolling out identified innovations and incorporating robust risk mitigation measures to ensure successful implementation.

### Develop a five-year action plan for the health and wellbeing of prisoners

Beyond the barriers: The Queensland Prisoner Health and Wellbeing Action Plan 2026-2030 was developed. The action plan provides direction for Queensland Health to improve the health and wellbeing of adults in prison by increasing access to care, strengthening continuity of care across custodial, hospital and community settings and enabling adults in custody to manage their own health as they would in the community.

### Lead policy development to implement the new Aged Care Act and reforms

On 1 November 2025, the new *Aged Care Act 2024 (Cth)* and *Aged Care Rules 2025 (Cth)* commenced. The department led Queensland Health's policy response to the Commonwealth's aged care and dementia reforms and supported HHSs to implement the reforms.

Highlights during 2025-26 included Queensland Health's response to the Commonwealth reviews of the Transitional Care Program, the Multi-Purpose Services Program and funding model, and Single Assessment System costing study. Queensland Health also supported the implementation of the Specialist Dementia Care Program, the Hospital to Aged Care Dementia Support Program and the National Dementia Action Plan. Queensland Health also made submissions to a range of aged care related consultation papers and inquiries including to the Independent Health and Aged Care Pricing Authority and Australian Senate.

The department continues its role as the interface between HHSs and the Commonwealth on Annual Report 2025-26 – Department of Health

systemic issues to ensure the needs of older Queenslanders are met, and to enhance the delivery of state-funded aged care services provided by Queensland Health.

### Deliver further activities for the Genomics and Precision Health Roadmap

The Queensland Genomics Showcase 2026 was delivered, bringing together more than 140 clinicians, researchers, consumers, community representatives, industry partners and national genomics leaders, including the Health Genomics Commissioner for Australia, to strengthen partnerships, showcase innovation and support the translation of genomics research into healthcare practice.

Partnered with Central Queensland University and First Nations Community Champions to co-design genomics resources by and for First Nations peoples, including a cultural artwork motif, Q&A interview resources and an educational animation to support genomics awareness and health literacy.

Supported genomic workforce capability through the Genomics Immersion Program, enabling two trainees to participate in a state-wide genetics service placement, and contributed to the genetic counselling community of practice and Genetic Counsellor Day through presentations and recognition of the profession's role in care delivery.

Developed and delivered three genomics patient persona videos in partnership with Queensland University of Technology, the Genomics Consumer Advisory Group, clinicians and genetic counsellors across Queensland Health. The personas have enabled clinicians and consumers

to have a stronger understanding of the benefits of genetic testing and genomics for personalised healthcare and making informed decisions about the healthcare of their family.

Developed the Queensland Genomics Resource Hub, a centralised platform providing access to more than 320 genomics resources for healthcare professionals and consumers, responding directly to workforce needs identified through statewide consultation and improving access to education, training and support resources.

Delivered four genomics seminar series and four statewide newsletters, promoting emerging research, translational genomics initiatives and professional development opportunities, while supporting knowledge sharing and building a network of genomics champions across Queensland.

### **International promotion of Queensland Health and Precinct Capabilities**

Key innovation leaders, capabilities and stories were identified in collaboration with HHSs and Health Innovation Precincts, producing a statewide showcase video promoting Queensland Health and Precinct capabilities.

Queensland's whole-of-government response to Australia's first long-term National Health and Medical Research Strategy (2026–2036) was coordinated, helping influence key changes from draft to final, including recognition of the Sanofi Translational Science Hub as a national exemplar and stronger emphasis on translation to practice, prevention, regional rural and remote (RRR), genomics, quantum technologies, One Health, and the strategic value of coordinated biobanking.

The Pathology Queensland (PQ) Research and Innovation Scan Report was delivered, identifying opportunities to strengthen research capability and showcase PQ's pathology, genomics, public health science and biospecimen collections as strategic assets within Queensland's Health Innovation Precincts and innovation ecosystem.

### **Develop and mature ieMR governance and implementation processes**

For ieMR governance, eHealth Queensland refreshed the memberships and updated the Terms of Reference (ToR) across the relevant ieMR governance bodies, namely the Digital

Hospital Program Board (DHPB), Digital Health Clinical Executive Committee (DHCEC), Statewide ieMR Projects Board (SiPB) and Metro North Health ieMR Projects Board (MNHIPB) to improve governance processes and structure including clarity on governance accountability in alignment to program and project management best practices.

The Digital Hospital Program (DHP) Stage 1 ieMR implementation, with an investment of \$300M across 5 years from 2022 until 2027 continues with three out of five Metro North HHS hospitals having gone live with the advanced functionality of the ieMR. Redcliffe Hospital went live with ieMR in June 2024, and Caboolture and Kilcoy Hospitals went live with ieMR in May 2025, in addition to the 33-site hub and spoke regional and remote program.

The DHP is on track with the implementation of the ieMR in Metro North HHS Royal Brisbane and Women's Hospital with a scheduled go live in October 2026. In parallel, initiation activities for the ieMR implementation in The Prince Charles Hospital has commenced with a scheduled go live in May 2027.

Statewide optimisations under DHP continued to be delivered with Digital Sepsis Pathway going live in June 2025 followed by Comprehensive Assessment and Care Planning in November 2025. The Transfer of Care Information (ToCI) optimisation project is on track for its first go live milestone in Quarter 1 of the 2026-27 financial year, introducing a new Emergency Department Discharge Summary and the capability to electronically distribute clinical documentation from the ieMR to external healthcare providers.

The Prisoner Electronic Medical Record project has been fully delivered in November 2025 and closed in January 2026.

**Implement the Queensland Health Artificial Intelligence (AI) Action Plan and Framework**  
Queensland Health has established an AI Plan and Framework for the safe, ethical, and secure implementation of AI technologies over the next three years.

The focus in 2025–26 was on mitigating risks in healthcare service delivery, data systems, and human rights while prioritising patient equity and supporting the health workforce.

AI governance artefacts have been developed, including an AI Governance Policy, an AI Risk Assessment Tool, an Application Registry, and an updated ICT Procurement Standard that integrates ethical AI criteria and aligns with whole-of-government policy requirements.

**Establish common use supply arrangements with a diverse supplier base that promote spend with Aboriginal and Torres Strait Islander businesses**

The department is sourcing products and services from a diverse supplier base which includes Aboriginal and Torres Strait Islander businesses.

The department spent \$102.78 million with 69 Aboriginal and Torres Strait Islander businesses during the 2025/26 financial year.

A draft First Nations Procurement Strategy and supporting Action Plan has been refreshed to align with the new Queensland Procurement Policy 2026.

The refreshed First Nations Strategy Procurement Strategy supports the application of purposeful public procurement and flexible procurement techniques to promote and engage with Aboriginal and Torres Strait Islander businesses.

It is anticipated that the Strategy and Action Plan will be in place by the end of 2026.

**Establish common use supply arrangements with a diverse supplier base that promote spend with local buy and spend with Queensland small and medium enterprises**

The department is developing a diverse supplier base that supports small and family businesses and medium enterprises.

A Procurement Strategy and supporting Action Plan for small and family business and medium enterprises is being mapped out for release by the end of 2026.

The Strategy and Action Plan will provide pathways and structure to establish opportunities for local suppliers and engage with rural and regional businesses.

The strategy will support the application of purposeful public procurement and flexible procurement techniques to promote and engage with Queensland family and small businesses and medium enterprises.

**Facilitate Queensland Health's participation on all meetings and working groups relating to the establishment of the Australian Centre for Disease Control**

Queensland Health facilitated and coordinated participation across multiple Commonwealth-led meetings and working groups associated with the establishment of the Australian Centre for Disease Control. Engagement spanned across governance, data and surveillance, workforce, legislation, and operating model design.

## Strategic objective 5 – Health Assets

**Physical** - Develop and maintain fit-for-purpose capital infrastructure to meet consumer expectations within an ever-changing environment.

**Digital** - Develop and maintain fit-for-purpose digital infrastructure to meet consumer expectation within an ever-changing environment.

### Physical assets

- Partner with HHSs to measure the safety and reliability of physical assets, and their ability to support consumer needs and empower our workforce.
- Develop and refine governance frameworks to optimise capital investment, resource allocation and risk management.
- Integrate scenario modelling with demand forecasting and model-of-care planning, ensuring that cost/benefit analyses of alternative service models directly inform strategies for meeting future healthcare needs.

### Digital assets

- Implement comprehensive security measures to protect patient data and technology systems.
- Maintain robust and reliable systems to ensure integrity and continuity of operations across Queensland Health, supporting the delivery of reliable healthcare services.
- Invest in the research of emerging trends, fostering development of recommendations for innovative digital transformation.

### Neuro e-gateway

Improved access to information and support for people living with neurological conditions through the launch of the Neuro e-Gateway on 11 November 2025.

The online gateway provides people with neurological conditions, their families and carers with a centralised source of information, services and support, helping to improve navigation of the health system and access to appropriate care and resources

### Deliver initiatives within Horizon 1 of the Cyber Security Strategy improving Maturity and Capability

eHealth Queensland maintained its cyber security capabilities, strengthened identity and access controls, and implemented new end user device protection to the Queensland Health workforce and vulnerability management scanning platforms.

The *Keeping our Organisation Safe* (Cyber Security Essentials) mandatory training was updated and rolled out alongside targeted training throughout the year.

The Cyber Ambassador program is a volunteer network of health system employees supporting and advocating cyber safety in the workplace.

This network has grown to 219 Ambassadors across all HHSs.

A total of 11 phishing email simulation campaigns involving 227,000 emails were conducted to enhance user awareness and resilience against malicious email threats, including attempts to compromise credentials, gain unauthorised system access, and perpetrate financial scams.

### Implement Rural and Remote Baseline Backup Links

The Rural and Remote Baseline Backup Links Project is now complete delivering satellite network backup links to 111 rural and remote health facilities.

The project achieved an 80% reduction in rural and remote network related major incidents (priority 1 and 2) since the rollout commenced in November 2024.

### Develop the Portfolio Asset Management Plan (PAMP) uplift to enable informed investment decision making

This project will enhance the eHealth Queensland PAMP, to encompass comprehensive asset data and strengthen configuration management practices using contemporary risk-based prioritisation processes and asset lifecycle

strategy. This will provide stronger information to guide informed investment decision making.

The activity is currently still in progress and due for completion end of the first quarter of the 2026-27 financial year. Several elements of the initiative have been successfully delivered to date enhancing PAMP data and prioritisation processes.

These include:

- implementing mandatory asset lifecycle plans for all in-flight projects.
- conducting data cleansing with the ITSM tool (ServiceNow) which has improved confidence and visibility in asset data accuracy.
- enhancing the asset prioritisation process by introducing defined mandatory criteria to better inform investment decisions in a timelier manner.

The remaining activities include:

- documenting and embedding the maintenance of the PAMP to support its transition into business-as-usual operations,
- in addition to developing training and cross skilling for internal teams to enhance capability, and
- minimise support risks in maintaining Portfolio Asset Management effectively.

### **Lead the implementation of a new statewide clinical coding solution**

The Clinical Coding Solution Project is nearing the end of procurement and preparing to enter delivery after completion of a comprehensive Implementation Planning Study. The study confirmed that the proposed solution is fit for purpose, technically achievable and capable of supporting Queensland Health's future clinical coding requirements.

### **Commence the rollout of SAP Service and Asset Manager**

The Strategic Asset Management Landscape Project achieved strong progress, including preparation of a detailed business case and key planning documents.

### **Undertake the Queensland Preventive Health Survey (QPHS)**

Annual Report 2025–26 – Department of Health

In FY2025-26, this modifiable risk factor surveillance system conducted the 18<sup>th</sup> adult and 16<sup>th</sup> child annual health surveys. QPHS results were used in departmental estimates briefs and Service Delivery Statements, HHS/PHU public health reporting and wider regional health planning to strengthen prevention strategies.

As the only Queensland Health general population survey of lifestyle risk factors (smoking/vaping, obesity, physical activity, alcohol use, sun protection, nutrition), the QPHS provides detailed information about factors impacting current and future health care needs.

### **Develop, review and monitor the Health of Queenslanders: Report of the Chief Health Officer Queensland (eCHO report)**

In 2026, the CHO and DDG PHD approved establishing a dedicated public-facing website focused on divisional data. Extending digital-first production capability from the CHO report, this new website will provide more comprehensive data dashboards and bring a range of divisional data together for easier access and more efficient updates. This new PHD Data website will complement a revised approach to the CHO report and will continue to be managed by the Public Health Intelligence Branch (PHI).

PHI are partnering with Strategic Communications Branch to establish this new website, and work has commenced in mapping PHD data. Beginning with divisional data from the prior CHO report, the new website will be published in phases harnessing data, evidence and digital innovation.

## Other whole-of-government plans and specific initiatives

| Plan/initiative/strategy                                                                                                                      | Key achievements in 2025-26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Queensland Women's Strategy 2022-27                                                                                                           | <p>Queensland Health developed the Queensland Women and Girls' Health Strategy 2032 and accompanying Investment Plan. These documents outline the health system's response to the health needs of women and girls, address the wider determinants of health, and strengthen health equity.</p> <p>The Women and Girls' Health Improvement Program of work encompass the initiatives funded under the strategy. Implementation of these initiatives has continued since the strategy was launched in early 2024. As at 30 June 2026, 13 initiatives have been completed, seven have commenced and 17 have transferred across to business-as-usual activity.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Palliative and End-of-Life Care Strategy                                                                                                      | <p>In addition to its ongoing investment in Queensland's palliative care system, funding allocated under the strategy in 2025-26 funding is being used to expand and strengthen palliative care services for Queenslanders.</p> <p>The Palliative Care Reform Program has reached 94% of its recruitment target with a total of 218.3 FTE recruited by June 2026.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Department of Health Disability Service Plan 2025-2028                                                                                        | <p>In June 2025, the Department of Health released the Department of Health Disability Service Plan 2025 - 2028. The Plan commits 64 actions across seven priority areas to optimise health outcomes for all Queenslanders and reduce health inequities for people with disability.</p> <p>During 2025-26, key priorities progressed have been:</p> <ul style="list-style-type: none"> <li>establishment of targeted positions for people with disability including resources to support broader recruitment of people with disability within the Department of Health.</li> <li>continued promotion of Julian's Key Health Passport including a suite of resources as a communication tool for people with disability receiving health care, including those with cognitive and intellectual disabilities.</li> <li>expansion of the See Me. Hear Me. Respect Me communication campaign, including development of tools and resources for people with disability and the Queensland Health workforce to promote awareness of best practice communication.</li> <li>promotion of the My Housing Options toolkit to support people with disability and their supporters to explore and expand their housing journey.</li> </ul> |
| Preferred Supplier Panel for Interpreting and Translation Services                                                                            | <p>Queensland Health finalised and commenced the implementation of a new 10-year Preferred Supplier Panel for Interpreting and Translation Services, which will supply languages in Aboriginal and Torres Strait Islander peoples' languages, Languages other than English and Auslan and Deaf Interpreting. The arrangement will support improved quality and performance of the supplier of language services across Queensland Government agencies.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Whole of Government Domestic, Family and Sexual Violence (DFS) Reform Agenda including work under the Women's Safety Justice Taskforce (WSJT) | <p>SPPD is responsible for leading the reporting of recommendations related to the whole of government domestic, family, and sexual violence (DFS) reform agenda. Queensland Health was the lead or co-lead for 16 recommendations from these reports. In 2025-26, three Women's Safety and Justice Taskforce (WSJT) recommendations were closed. Recommendation 11 was the only outstanding recommendation for which</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

| Plan/initiative/strategy                                                                                      | Key achievements in 2025-26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                               | <p>Queensland Health was a co-lead. The WSJT Recommendation 11 sought for the Queensland Government to work with people with lived experience, Aboriginal and Torres Strait Islander peoples and service and legal system stakeholders to co-design, fund and implement, a victim-centric, trauma-informed service model for responding to sexual violence. This recommendation is now being finalised by the Department of Families, Seniors, Disability Services and Child Safety as lead agency.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Update of the DFV Toolkit of Resources                                                                        | <p>Following the launch of a new Domestic and Family Violence (DFV) Capability Framework and updated DFV Toolkit of Resources in April 2025, SPPD made two additional updates to the DFV Toolkit of Resources in August and December 2025. These updates included the release of coercive control training, non-fatal strangulation resources, information sharing guidelines and telehealth guidelines for responding to DFV. These new products will promote consistency and best practice for Queensland Health staff, improve outcomes for victim-survivors, and ensure persons using violence are held to account.</p> <p>The DFV Capability Framework provides clear guidance about DFV training and capability requirements of Queensland Health staff. The DFV Toolkit of Resources ensures health staff have the resources and training available to support them to respond appropriately to patients experiencing DFV.</p>                                                                                                                             |
| Long-Stay Rapid Response                                                                                      | <p>The Long-Stay Rapid Response (LSRR) program is an internal funding and escalation pathway that supports HHSs to help patients experiencing delayed discharge leave hospital safely and avoid non-medically required hospital presentations or admissions.</p> <p>For Financial Year 2025-26, as at 13 July 2026, the LSRR program supported 953 patients to leave or avoid hospital, saving approximately 65,716 bed days with an estimated bed day cost saving of \$148,421,915 (when calculated at the bed day cost of \$2,372 per day and less program investment).</p> <p>Since the LSRR program's commencement in 2021 (as at 13 July 2026), the LSRR program has supported 2,685 patients to leave hospital or avoid an unnecessary hospital admission, saving approximately 193,551 bed days with an estimated bed day cost saving of \$412,851,796 (when calculated at the bed day cost per financial years and less program investment). Bed day cost figures have been provided by Healthcare Purchasing and System Performance (HPSP) Division.</p> |
| Queensland Health- Queensland Civil and Administrative Tribunal (QH-QCAT) Hospital Hearings Program Expansion | <p>The QH-QCAT Hospital and Hearings Program supports the delivery of in-hospital Queensland Civil and Administrative Tribunal (QCAT) hearings for hospital inpatients with impaired capacity. The program, hosted by Metro North HHS, received an additional \$6.5 million in the Queensland State Budget 2024-25 to reduce wait times for a patient waiting for guardianship hearings.</p> <p>As at 15 July 2026, the program has received 1,614 QCAT applications and held 1,400 hospital hearings between 1 July 2025 and 30 June 2026. This marks a 46.4% increase in hearings compared to the previous financial year. The program has reduced wait times, with an average of 23 days for a QCAT hearing, compared to the average of 203 days for</p>                                                                                                                                                                                                                                                                                                       |

| Plan/initiative/strategy                                                                                                                                      | Key achievements in 2025-26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                                               | <p>hearings outside of hospital settings. The program's expansion has facilitated the inclusion of complex hearings, with 437 complex matters heard during the reporting period.</p> <p>Additionally, there has been a notable increase in the complexity of applications, with over 70% of applications received for patients over the age of 65. The program has also supported opportunities for adults to actively participate in hearings, ensuring their involvement in the QCAT process.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Impact analysis to implement recommendation 66a of the Royal Commission into Aged Care Quality and Safety (Health Chief Executive Forum - Cost-shared budget) | <p>The department is contributing to national efforts to improve how older Australians transition from hospital to residential aged care. This work responds to recommendation 66a of the Royal Commission into Aged Care Quality and Safety to establish a more consistent, timely and high-quality discharge process.</p> <p>Queensland has undertaken a detailed impact analysis in partnership with the Australian Government and other jurisdictions. This work identified the changes needed to systems, processes and policies to support timely sharing of quality discharge information. This work has included consultation with hospital health services and a broad range of key stakeholders.</p> <p>A phased national approach was proposed to implement the recommendation. While the original timeframes were not achieved, this work has laid a strong foundation for future reform. Governments will continue to work together to refine the national approach, ensuring changes are practical, sustainable and aligned with broader aged care and digital health reforms.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Better Care Together: A plan for Queensland's state-funded mental health, alcohol and other drug services to 2027                                             | <p>Better Care Together was launched in October 2022. It sets the strategic direction and priorities across the state-funded mental health, alcohol and other drug service system. Key initiatives delivered in 2025-26 include:</p> <ul style="list-style-type: none"> <li>• The Secure Mental Health Rehabilitation Unit at Gold Coast University Hospital completed the second 20-bed ward, known as Sandalwood, within the purpose-built facility, bringing the service to the full 40 bed capacity.</li> <li>• A new, purpose-built child and youth mental health community treatment facility opened on the Gold Coast, providing children, young people and families with a welcoming, community-based environment to support planned mental health care close to home.</li> <li>• Eight new Intellectual and Developmental Disability Mental Health consultation-liaison mental health teams in Hospital and Health Services commenced as part of a staged implementation approach, with 12 teams to be established by July 2027. The teams support Queensland Health Mental Health Alcohol and Other Drugs services to support mental health care to people with intellectual and developmental disability.</li> <li>• Universal perinatal mental health screening in antenatal settings across all public maternity, birthing and child health services commenced, enabling routine digital screening for depression, anxiety and psychosocial risk factors.</li> <li>• New Early Psychosis Psychosocial Support Services delivered by non-government organisations were established to augment</li> </ul> |

| Plan/initiative/strategy                 | Key achievements in 2025-26                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                          | <p>specialist psychosis services delivered by Hospital and Health Services. This ensures young people experiencing early or first-episode psychosis have access to coordinated clinical treatment and targeted psychosocial supports.</p> <ul style="list-style-type: none"> <li>• Two new public perinatal mental health Mother and Baby beds commenced service at Catherine's House, Mater South Brisbane, in January 2026. These beds provide specialist inpatient care for women and their babies and are part of a Ministerial commitment to 30 new perinatal mental health beds in Queensland.</li> <li>• Two new Crisis Support Spaces were established at Gladstone and Nambour hospitals, expanding access to peer-led, clinician-supported crisis care and bringing the total number of spaces operating across Queensland's hospital campuses to 13 sites. These services provide people experiencing distress with a safe, welcoming place to receive support outside of the emergency department.</li> <li>• Five new Medicare Mental Health Centres in Redcliffe, Caboolture, Inner North Brisbane, Strathpine and Mount Isa were established with co-funding from the Australian Government to provide free, walk in mental health support for people experiencing distress and mental health concerns without referral or appointment.</li> <li>• As part of the Multimorbidity Quality Improvement Strategy, 12 quality improvement projects within seven Hospital and Health Services were funded, with 75% of projects demonstrating improved physical health screening for mental health and alcohol and other drugs consumers.</li> </ul> |
| Sexual Assault Reform Program under WSJT | <p>Queensland Health continues to implement key elements of the sexual assault reform program.</p> <ul style="list-style-type: none"> <li>• Each HHS has access to a stable supply of forensic medical examination kits, staff trained in performing forensic medical examinations, and 24/7 telephone access to 81 specialised Forensic Medicine Queensland physicians for advice.</li> <li>• The Forensic Examiner Training Program is now embedded as business as usual and remains an ongoing and evolving program with high demand. Workshops are held in metropolitan, regional, rural and remote HHSs to support uptake across Queensland.</li> <li>• In March 2026, Forensic Medicine Queensland hosted the annual Forensic Examiner Symposium which brings together forensic examiners, forensic scientists, Queensland Police Service staff, Legal Officers from the Office of the Director of Public Prosecutions, and non-government organisations supporting victim-survivors with the aim to encourage cross-service collaboration and practice through education and shared vision.</li> </ul> <p>In collaboration with Queensland Health and Forensic Science Queensland, the Office of the Director of Public Prosecutions (ODPP) delivered a Brisbane based Moot Court workshop in July 2025, strengthening the capability of Queensland Health forensic examiners to present evidence in court.</p>                                                                                                                                                                                                                                         |

## Service delivery statements (SDS)

### Acute Inpatient Care

| Queensland Health                                                                                                                                        | 2025–2026<br>Target | 2025–2026<br>Actual |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Effectiveness measures</b>                                                                                                                            |                     |                     |
| Rate of healthcare associated Staphylococcus aureus (including MRSA) bloodstream (SAB) infections/10,000 acute public hospital patient days <sup>1</sup> | ≤1.0                | 0.7                 |
| Percentage of elective surgery patients treated within the clinically recommended times                                                                  |                     |                     |
| • Category 1 (30 days)                                                                                                                                   | >98%                | 84.2%               |
| • Category 2 (90 days)                                                                                                                                   | >95%                | 75.0%               |
| • Category 3 (365 days)                                                                                                                                  | >95%                | 83.6%               |
| Median wait time for elective surgery treatment (days) <sup>2</sup>                                                                                      |                     |                     |
| • Category 1 (30 days)                                                                                                                                   | ..                  | 18                  |
| • Category 2 (90 days)                                                                                                                                   | ..                  | 65                  |
| • Category 3 (365 days)                                                                                                                                  | ..                  | 236                 |
| • All categories                                                                                                                                         | ..                  | 40                  |
| Percentage of admitted patients discharged against medical advice <sup>3</sup>                                                                           |                     |                     |
| • Aboriginal and Torres Strait Islander patients                                                                                                         | 1.0%                | 3.6%                |
| • Non-Aboriginal and Torres Strait Islander patients                                                                                                     | 0.8%                | 1.4%                |
| <b>Efficiency measure</b>                                                                                                                                |                     |                     |
| Average cost per weighted activity unit for Activity Based Funding facilities <sup>4</sup>                                                               | \$6,203             | \$6,293             |
| <b>Other measures</b>                                                                                                                                    |                     |                     |
| Number of elective surgery patients treated within clinically recommended times <sup>5</sup>                                                             |                     |                     |
| • Category 1 (30 days)                                                                                                                                   | 60,211              | 55,251              |
| • Category 2 (90 days)                                                                                                                                   | 52,513              | 45,312              |
| • Category 3 (365 days)                                                                                                                                  | 26,679              | 27,025              |
| Total weighted activity units (WAU) - Acute Inpatients <sup>6</sup>                                                                                      | 1,686,827           | 1,699,927           |

1. Staphylococcus aureus (including MRSA) bloodstream (SAB) infections Actual rate is based on data reported between 1 July 2025 and 31 March 2026 as at 7 August 2026.

2. There are no targets for median wait times as performance is determined through the percentage of elective surgery patients treated within the clinically recommended time for their respective category.

3. Current performance for Aboriginal and Torres Strait Islander patients is not meeting the target and is likely to take longer than initially projected to achieve. However, given statewide rates have historically been above 3.5 per cent and approaching 4 per cent, there has been an improvement. The 2025-2026 Actual is based on admitted patient data as at 10 August 2026.

4. All measures are reported in QWAU Phase Q28. 2025-2026 Actual is based on data as at 18 August 2026. The 2025-2026 Target does not include funding adjustments made during the year, including those for Enterprise Bargaining or reproductive leave, which impact the actual results.

5. Elective surgery performed in public hospitals.

6. All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actual is as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.

## Outpatient Care

| Queensland Health                                                                             | 2025–2026 Target | 2025–2026 Actual |
|-----------------------------------------------------------------------------------------------|------------------|------------------|
| <b>Effectiveness measures</b>                                                                 |                  |                  |
| Percentage of specialist outpatients waiting within clinically recommended times <sup>1</sup> |                  |                  |
| • Category 1 (30 days)                                                                        | 65%              | 58.5%            |
| • Category 2 (90 days) <sup>2</sup>                                                           | ..               | 39.9%            |
| • Category 3 (365 days) <sup>2</sup>                                                          | ..               | 73.9%            |
| Percentage of specialist outpatients seen within clinically recommended times                 |                  |                  |
| • Category 1 (30 days)                                                                        | 83%              | 76.2%            |
| • Category 2 (90 days) <sup>2</sup>                                                           | ..               | 46.4%            |
| • Category 3 (365 days) <sup>2</sup>                                                          | ..               | 69.1%            |
| <b>Efficiency measure</b>                                                                     |                  |                  |
| Not identified                                                                                |                  |                  |
| <b>Other measures</b>                                                                         |                  |                  |
| Number of Telehealth outpatients service events <sup>3</sup>                                  | 388,440          | 420,354          |
| Total weighted activity units (WAU) - Outpatients <sup>4</sup>                                | 553,224          | 578,940          |

1. Waiting within clinically recommended time is a point in time performance measure. 2025-2026 Actual is as at 1 July 2026.

2. Given the System's focus on reducing the volume of patients waiting longer than clinically recommended for specialist outpatients, it is expected that higher proportions of patients seen from the waitlist will be long wait patients and the seen within clinically recommended time percentage will be lower. To maintain the focus on long wait reduction, the 2025-2026 Targets for category 2 and 3 patients are not applicable.

3. The Telehealth 2025-2026 Actual is as at 20 August 2026.

4. All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actual is as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.

## Emergency Care

| Queensland Health                                                                                           | 2025–2026 Target | 2025–2026 Actual |
|-------------------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>Effectiveness measures</b>                                                                               |                  |                  |
| Percentage of emergency department attendances who depart within 4 hours of their arrival in the department | >80%             | 56.3%            |
| Percentage of emergency department patients seen within recommended timeframes                              |                  |                  |
| • Category 1 (within 2 minutes)                                                                             | 100%             | 100%             |
| • Category 2 (within 10 minutes)                                                                            | 80%              | 72%              |
| • Category 3 (within 30 minutes)                                                                            | 75%              | 67%              |
| • Category 4 (within 60 minutes)                                                                            | 70%              | 78%              |
| • Category 5 (within 120 minutes)                                                                           | 70%              | 94%              |
| Percentage of patients transferred off stretcher within 30 minutes <sup>1</sup>                             | 90%              | 64.5%            |
| Median wait time for treatment in emergency departments (minutes) <sup>2</sup>                              | ..               | 15               |
| <b>Efficiency measure</b>                                                                                   |                  |                  |

| Queensland Health                                                       | 2025–2026 Target | 2025–2026 Actual |
|-------------------------------------------------------------------------|------------------|------------------|
| Not identified                                                          |                  |                  |
| <b>Other measure</b>                                                    |                  |                  |
| Total weighted activity units (WAU) - Emergency Department <sup>3</sup> | 403,064          | 409,991          |

1. Patient off stretcher includes all in scope facilities.
2. There is no nationally agreed target for this measure, and the median wait time varies depending on the proportion of patients in each urgency category.
3. All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actual is as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.

## Sub and Non-Acute Care

| Queensland Health                                                                      | 2025–2026 Target | 2025–2026 Actual |
|----------------------------------------------------------------------------------------|------------------|------------------|
| <b>Effectiveness measures</b>                                                          |                  |                  |
| Number of delayed discharge patients <sup>1,2</sup>                                    |                  |                  |
| • Older Patients <sup>3</sup>                                                          | New Measure      | 1,081            |
| • Younger Patients <sup>4</sup>                                                        | New Measure      | 347              |
| Median non-acute length of stay (days) for delayed discharge patients <sup>1,2,5</sup> |                  |                  |
| • Older Patients <sup>3</sup>                                                          | New Measure      | 28               |
| • Younger Patients <sup>4</sup>                                                        | New Measure      | 42               |
| Percentage of delayed discharge patients in occupied beds <sup>1,2</sup>               |                  |                  |
| • Older Patients <sup>3</sup>                                                          | New Measure      | 9.0%             |
| • Younger Patients <sup>4</sup>                                                        | New Measure      | 2.9%             |
| <b>Efficiency measure</b>                                                              |                  |                  |
| Not identified                                                                         |                  |                  |
| <b>Other measure</b>                                                                   |                  |                  |
| Total weighted activity units (WAU) - Sub-acute <sup>6</sup>                           | 217,870          | 257,696          |

1. A delayed discharge patient refers to a patient who is clinically fit for discharge but remains in hospital. Delayed discharge patient 2025-2026 Actuals are as at 28 April 2026. This data excludes delayed discharge patients in interim care facilities.
2. No target is set for these service standards, as prolonged hospital stays are primarily influenced by delayed access to suitable discharge options, such as Commonwealth-funded residential aged care, which fall outside Queensland Health's control. This measure is intended for long-term monitoring, with progress expected over time rather than through annual targets.
3. Delayed discharge older patients are aged 65 years and over (or 50 years and over for Aboriginal and Torres Strait Islander people) and typically await Commonwealth Aged Care supports, such as home-based age care services or residential aged care placements.
4. Delayed discharge younger patients are generally under the age of 65 years and are typically waiting for National Disability Insurance Scheme supports to enable discharge.
5. Non-acute length of stay is calculated from date of clinically fit for discharge to census date (28 April 2026) only.
6. All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actual is as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.

## Mental Health and Alcohol and Other Drug Services

| Queensland Health                                                                                                                     | 2025–2026 Target | 2025–2026 Actual |
|---------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| <b>Effectiveness measures</b>                                                                                                         |                  |                  |
| Proportion of re-admissions to acute psychiatric care within 28 days of discharge <sup>1</sup>                                        |                  |                  |
| • Aboriginal and Torres Strait Islander                                                                                               | <12%             | 10.3%            |
| • Non-Aboriginal and Torres Strait Islander                                                                                           | <12%             | 8.4%             |
| Rate of community mental health follow up within 1-7 days following discharge from an acute mental health inpatient unit <sup>2</sup> |                  |                  |
| • Aboriginal and Torres Strait Islander                                                                                               | >65%             | 59.8%            |
| • Non-Aboriginal and Torres Strait Islander                                                                                           | >65%             | 65.0%            |
| <b>Efficiency measure</b>                                                                                                             |                  |                  |
| Not identified                                                                                                                        |                  |                  |
| <b>Other measures</b>                                                                                                                 |                  |                  |
| Proportion of population accessing public specialised mental health services <sup>3</sup>                                             | >2.1%            | 2.1%             |
| Ambulatory mental health service contact duration (hours) <sup>4</sup>                                                                | >956,988         | 863,782          |
| Queensland suicide rate (number of deaths by suicide/100,000 population) <sup>5</sup>                                                 | ..               | 14.2             |
| Total weighted activity units (WAU) - Mental Health <sup>6</sup>                                                                      | 333,401          | 297,921          |

1. Mental Health readmissions 2025-2026 Actuals are as at 19 August 2026.

2. Previous analysis has shown similar rates of follow up for both Indigenous and non-Indigenous Queenslanders are evident, but trends are impacted by a smaller number of separations for Indigenous Queenslanders. Mental Health rate of community follow up 2025-26 Actuals are as at 19 August 2026.

3. Percentage of the population receiving clinical mental health care measure 2025-2026 Actual is as at 19 August 2026.

4. Ambulatory Mental Health service contact duration 2025-2026 Actual is as at 19 August 2026.

5. Queensland suicide rate is the most recently available revised data (2023 calendar year) age standardised rate per 100,000 population data from the Australian Bureau of Statistics (ABS) Website. The number of deaths reported as being due to suicide increased across the revisions process as coronial investigations progressed and more complete information was made available to the ABS.

6. All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actual is as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur. Variances in the Mental Health stream are the result of ongoing refinement and maturing of the new national Mental Health classification.

## Prevention, Primary and Community Care

| Queensland Health                                                                                                                                                                                                                                                              | 2025–2026<br>Target     | 2025–2026<br>Actual     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------|
| <b>Effectiveness measures</b>                                                                                                                                                                                                                                                  |                         |                         |
| Percentage of the Queensland adult population who consume alcohol at risky levels (2020 guidelines) <sup>1,2,3</sup> <ul style="list-style-type: none"> <li>Persons</li> <li>Male</li> <li>Female</li> </ul>                                                                   | 35.3%<br>47.4%<br>23.8% | 34.8%<br>45.8%<br>24.2% |
| Percentage of the Queensland adult population who smoke daily <sup>1,3</sup> <ul style="list-style-type: none"> <li>Persons</li> <li>Male</li> <li>Female</li> </ul>                                                                                                           | 8.6%<br>9.5%<br>7.9%    | 9.0%<br>10.2%<br>7.8%   |
| Percentage of the Queensland adult population who were sunburnt in the last 12 months <sup>1,3</sup> <ul style="list-style-type: none"> <li>Persons</li> <li>Male</li> <li>Female</li> </ul>                                                                                   | 43.3%<br>47.4%<br>39.3% | 44.6%<br>48.9%<br>40.5% |
| Annual notification rate of HIV infection <sup>4</sup>                                                                                                                                                                                                                         | <3.0                    | 2.9                     |
| Vaccination rates at designed milestones for children 1-5 years <sup>5</sup> <ul style="list-style-type: none"> <li>all children 1 year</li> <li>all children 2 years</li> <li>all children 5 years</li> </ul>                                                                 | 95%<br>95%<br>95%       | 88.6%<br>87.1%<br>91.2% |
| Percentage of target population screened for <sup>6</sup> <ul style="list-style-type: none"> <li>breast cancer</li> <li>cervical cancer</li> <li>bowel cancer</li> </ul>                                                                                                       | 52.1%<br>67.6%<br>42.5% | 51.7%<br>78.0%<br>39.3% |
| Percentage of invasive cancers detected through BreastScreen Queensland that are small (<15mm) in diameter <sup>7,8</sup>                                                                                                                                                      | 59.6%                   | 57.6%                   |
| Ratio of potentially preventable hospitalisations (PPH) - rate of Aboriginal and Torres Strait Islander hospitalisations to rate of non-Aboriginal and Torres Strait Islander hospitalisations <sup>9</sup>                                                                    | 1.65                    | 1.71                    |
| Percentage of women who, during their pregnancy, were smoking after 20 weeks <sup>10,11</sup> <ul style="list-style-type: none"> <li>Aboriginal and Torres Strait Islander women<sup>11</sup></li> <li>Non-Aboriginal and Torres Strait Islander women</li> </ul>              | 28.0%<br>5.0%           | 29.5%<br>4.0%           |
| Percentage of women who attended at least 5 antenatal visits and gave birth at 32 weeks or more gestation <sup>10</sup> <ul style="list-style-type: none"> <li>Aboriginal and Torres Strait Islander women</li> <li>Non-Aboriginal and Torres Strait Islander women</li> </ul> | 93.0%<br>98.0%          | 92.7%<br>97.6%          |
| Percentage of babies born of low-birth-weight to <sup>10</sup> <ul style="list-style-type: none"> <li>Aboriginal and Torres Strait Islander women</li> <li>Non-Aboriginal and Torres Strait Islander women</li> </ul>                                                          | 7.3%<br>4.6%            | 9.3%<br>4.6%            |

| Queensland Health                                                                                                     | 2025–2026<br>Target | 2025–2026<br>Actual |
|-----------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| Percentage of public general dental care patients waiting within the recommended timeframe of two years <sup>12</sup> | 85%                 | 99.1%               |
| Percentage of oral health Weighted Occasions of Service which are preventative <sup>13</sup>                          | 15%                 | 18.3%               |
| <b>Efficiency measure</b>                                                                                             |                     |                     |
| Not identified                                                                                                        |                     |                     |
| <b>Other measures</b>                                                                                                 |                     |                     |
| Number of rapid HIV tests performed <sup>14</sup>                                                                     | 7,000               | 7,870               |
| Number of adult oral health Weighted Occasions of Service (ages 16+) <sup>15</sup>                                    | 2,736,000           | 2,954,000           |
| Number of children and adolescent oral health Weighted Occasions of Service (0-15 years) <sup>15,16</sup>             | 1,200,000           | 960,000             |
| Total weighted activity units (WAU) - Prevention and Primary Care <sup>17</sup>                                       | 39,390              | 49,446              |

1. The survey service standards are population measures from a representative survey sample, and as such there is a year-to-year variation. Point estimates such as these are not indicative of statistical trends. The word "adult" has been added to the name of the measure to clarify definition.
2. Risky alcohol consumption is based on the 2020 NHMRC alcohol guidelines. The 2020 guidelines recommend healthy adults consume no more than 10 standard drinks per week and no more than 4 standard drinks on any one day.
3. The most recent results for adult daily smoking and risky alcohol consumption are from 2024-2025. The most recent results for adult population sunburnt in the past 12 months are from 2023-24.
4. The annual notification rate of HIV infection (per 100,000 population) 2025-2026 Actual is based on the data during the period 1 January - 31 December 2025.
5. The BreastScreen Queensland Strategic Plan 2025-2032 has a participation rate goal of 60%. For breast and bowel cancer screening participation, 2025-2026 Actual performance is based on the number of clients attending over a two-year period. Participation in each two-year period is attributed to a financial year (i.e. the 2023-2024 biennial period (the most recent data available) is reported as the Actual participation rate for 2025-26 financial year). This approach ensures the most up to date data is published. For cervical screening, estimates are based on five years with 2020-2024 participation estimates used for the 2025-2026 financial year.
6. There is significant random variation in the size of cancer detected from year to year and therefore a three-year average is used to calculate this measure. The 2025-2026 Actual is based on the 3-year average for financial years 2022-2023 to 2024-2025.
7. The 2025-2026 Target is based on a trajectory to achieve PPH parity with other Queenslanders by 2033. The 2025-2026 Actual is based on admitted patient data for the period 1 July 2025 to 30 June 2026 as at 10 August 2026.
8. Antenatal services, smoking and low birth weight Actuals for 2025-2026 are based on perinatal data for the period 1 July 2025 to 30 June 2026 as at 10 August 2026.
9. Percentages of smoking in pregnant Aboriginal and Torres Strait Islander women post 20 weeks gestation have been decreasing since 2005-2006 when the rate was 51.8 per cent, representing an average decrease of approximately one percentage point per annum.
10. The HIV rapid test 2025-2026 Actual is based on the data during the period 1 January - 31 December 2025.
11. The Actual for children and adolescents for 2025-2026 is lower than the Target due to changes in service delivery models, workforce shortages and the availability of free dental care in the private sector through the Child Dental Benefits Schedule.
12. All measures are reported in Queensland WAU Phase Q28. The 2025-2026 Actual is as at 18 August 2026. As the Hospital and Health Services have operational discretion to respond to service demands and deliver activity across services streams to meet the needs of the community, variation to the Target can occur.

## Queensland Health Corporate and Clinical Support

| Department of Health                                                                                                                                                                                                       | 2025–2026<br>Target | 2025–2026<br>Actual |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Effectiveness measures</b>                                                                                                                                                                                              |                     |                     |
| Percentage of Wide Area Network (WAN) availability across the state <sup>1</sup>                                                                                                                                           |                     |                     |
| • Metro                                                                                                                                                                                                                    | 99.8%               | 99.94%              |
| • Regional                                                                                                                                                                                                                 | 95.7%               | 99.88%              |
| • Remote                                                                                                                                                                                                                   | 92.0%               | 98.97%              |
| Percentage of major ICT incidents resolved within specified timeframes <sup>2</sup>                                                                                                                                        |                     |                     |
| • Priority 1 (resolution within 2 hours) <sup>3</sup>                                                                                                                                                                      | 80%                 | 0%                  |
| • Priority 2 (resolution within 8 hours) <sup>4</sup>                                                                                                                                                                      | 80%                 | 56%                 |
| <b>Efficiency measures</b>                                                                                                                                                                                                 |                     |                     |
| Percentage of capital infrastructure construction projects delivered within 5% of budget and considered on time and to scope at the time of publication <sup>5</sup>                                                       | 95%                 | 91.0%               |
| Percentage of correct, on time pays <sup>6</sup>                                                                                                                                                                           | 98%                 | 99.5%               |
| Percentage of calls to 13 HEALTH answered within 20 seconds <sup>7</sup>                                                                                                                                                   | 80%                 | 82.2%               |
| <b>Other measures</b>                                                                                                                                                                                                      |                     |                     |
| Percentage of initiatives with a status reported as "action required" (Red) <sup>8,9</sup>                                                                                                                                 | <15%                | 3%                  |
| Percentage of formal reviews undertaken on Hospital and Health Service responses to significant negative variance in Variable Life Adjusted Displays (VLAD) and other National Safety and Quality indicators <sup>10</sup> | 100%                | 100%                |

1. The Wide Area Network (WAN) 2025-2026 Actual represents average monthly availability across the period from 1 July 2025 to 30 June 2026. The increased in WAN availability across remote is reflective of the improvements introduced by the satellite backup program.
2. The major ICT incidents resolved in 2025-2026 Actual result is calculated across the period 1 July 2025 to 30 June 2026. The service standard wording has been changed from "high-level ICT incidents" to "major ICT incidents" to more accurately reflect the terminology used within Queensland Health and industry standards. The data source and calculation methodology have not changed. Overall compared to the same period for the 2024-2025 financial year, as of 30 June 2026, there has been a significant reduction by 28% of digital disruption from 123 to 89 total major ICT Incidents reported. This indicates increased stability across QH ICT services, noting that the instances of actual WAN related major incidents have significantly decreased in the past 12 months.
3. A Priority 1 Major ICT Incident target resolution time is within 2 hours. The three Priority 1 Major ICT Incidents reported in this period relate to clinical applications: 1 integrated electronic Medical Record (ieMR) (a nationwide issue with ieMR vendor prevented system access; SLA missed due to incident resolution complexity) and 2 AUSLAB (the first a system memory issue, and second a system master process issue; both were resolved marginally beyond resolution timeframes, owing to system stability checks and master process failure). For all Priority 1 incidents, the root cause was identified and remediated by the vendor. None of the incidents were resolved within the target timeframe owing to incident resolution complexity or the need to perform system stability checks.
4. A Priority 2 Major ICT Incident target resolution time is within 8 hours. There were 86 Priority 2 Major ICT Incidents. The Priority 2 major ICT Incidents are a combination of application, network and telecommunications related incidents. The overall Priority 2 outcome has improved compared to the previous year as a result of the successful completion of the Rural and Remote Baseline Backup Links Project. By reducing or eliminating the impact of network outages, the backup technology ensures facilities remain connected to critical systems that support patient care even during severe weather or infrastructure disruptions. For the remaining incidents, resolution timeframes have improved overall from the previous year (From 1 July 2024 to 30 June 2025, 33% of Priority 2 Major Incidents were resolved within 8 hours). Of the 86 Priority 2 Major ICT incidents, 56% were resolved within the target resolution timeframe. Reasons for delayed incident resolution include incident resolution complexity, system management practices and third-party vendor processes.
5. The measure was renamed from "Percentage of capital infrastructure projects delivered on budget and within time and scope within a 5% unfavourable tolerance" to more accurately reflect the measure and its calculation.
6. Payroll Transactional Services reports the SDS Measure by pay period. The current actual percentage is based on pay periods 09 July 2025 to 7 June 2026.
7. The 13 HEALTH measure has been moved from Queensland Ambulance Service to Corporate and Clinical Support. There has been no change to the definition. The 2025-2026 Actual is based on the period 1 July 2025 to 30 April 2026.
8. The service standard is derived from the Queensland Health ICT initiatives reported on the Queensland Government Digital Projects Dashboard and reflects the percentage of Queensland Health ICT initiatives that are reporting "action required" (or Red) in a specific reporting period. An Actual percentage lower than the Target is desirable and is a proxy indicator of sound portfolio performance.
9. The 2025-2026 Actual percentage is based on the May 2026 Queensland Government Digital Projects Dashboard update.
10. Formal reviews by statewide clinical experts are undertaken on HHS responses to significant negative variance in VLADs and other National Safety and Quality indicators to independently assess the adequacy of the response and action plans and to escalate areas to address if required.

## Queensland Ambulance Service

| Queensland Ambulance Service                                                              | 2025–2026<br>Target | 2025–2026<br>Actual |
|-------------------------------------------------------------------------------------------|---------------------|---------------------|
| <b>Effectiveness measures</b>                                                             |                     |                     |
| Time within which code 1 incidents are attended – 50th percentile response time (minutes) |                     |                     |
| Code 1A                                                                                   | 8.2                 | 8.5                 |
| Code 1B                                                                                   | 8.2                 | 11.8                |
| Code 1C                                                                                   | 8.2                 | 14.1                |
| Time within which code 1 incidents are attended – 90th percentile response time (minutes) |                     |                     |
| Code 1A                                                                                   | 16.5                | 17.5                |
| Code 1B                                                                                   | 16.5                | 23.5                |
| Code 1C                                                                                   | 16.5                | 27.2                |
| Percentage of Triple Zero (000) calls answered within 10 seconds                          | 90%                 | 93.3%               |
| Percentage of non-urgent incidents attended to by the appointment time                    | 70%                 | 76.9%               |
| Percentage of patients who report a clinically meaningful pain reduction                  | 85%                 | 75.9%               |
| Patient experience                                                                        | 97%                 | 98%                 |
| <b>Efficiency measures</b>                                                                |                     |                     |
| Gross cost per incident                                                                   | \$1,101             | \$1,142             |

1. The 2025-2026 Actual figure for the patient experience percentage is reported from the 2024-2025 performance in the Council of Ambulance Authorities (CAA) Report released in September 2025.

2. The variance between the 2025-2026 Actual and the 2025-2026 Target reflects revised projected incident numbers for 2025-2026.

## 4. Definition

### Acronyms and glossary

| Acronym        | Definition                                                             |
|----------------|------------------------------------------------------------------------|
| <b>ART</b>     | Assisted Reproductive Technology                                       |
| <b>ARC</b>     | Audit and Risk Committee                                               |
| <b>BSQ</b>     | BreastScreen Queensland                                                |
| <b>BAC</b>     | Brisbane Airport Corporation                                           |
| <b>CAA</b>     | Council of Ambulance Authorities                                       |
| <b>CAPS</b>    | Cabinet and Parliamentary Services                                     |
| <b>CCAP</b>    | Cultural Capability Action Plan                                        |
| <b>CEQ</b>     | Clinical Excellence Queensland                                         |
| <b>CHO</b>     | Chief Health Officer                                                   |
| <b>CHQ</b>     | Children's Health Queensland                                           |
| <b>CLE</b>     | Centre for Leadership Excellence                                       |
| <b>COAG</b>    | Council of Australian Governments                                      |
| <b>CPSS</b>    | Clinical Planning and Service Strategy Division                        |
| <b>CESR</b>    | Corporate Enterprise Solutions Re-platforming                          |
| <b>CSD</b>     | Corporate Services Division                                            |
| <b>CSQ</b>     | Clinical Support Queensland                                            |
| <b>CTS</b>     | Centralised Training Strategy                                          |
| <b>DDG</b>     | Deputy Director-General                                                |
| <b>DG</b>      | Director-General                                                       |
| <b>DHCRC</b>   | Digital Health Cooperative Research Centre                             |
| <b>DoH</b>     | Department of Health                                                   |
| <b>eHQ</b>     | eHealth Queensland                                                     |
| <b>EMBRACE</b> | Empowering the Australian Healthcare Sectors to embrace Digital Health |
| <b>ELT</b>     | Executive Leadership Team                                              |
| <b>ESU</b>     | Ethical Standards Unit                                                 |
| <b>FNHO</b>    | First Nations Health Office                                            |
| <b>GAIM</b>    | Governance Assurance and Information Management                        |

| Acronym        | Definition                                                             |
|----------------|------------------------------------------------------------------------|
| <b>GP</b>      | General Practitioner                                                   |
| <b>HSERT</b>   | Health Services Evaluation, Research and Translation                   |
| <b>HIQ</b>     | Health Infrastructure Queensland                                       |
| <b>HHB</b>     | Hospital and Health Board                                              |
| <b>HHS</b>     | Hospital and Health Service                                            |
| <b>HIU</b>     | Healthcare Improvement Unit                                            |
| <b>HPSP</b>    | Healthcare Purchasing and System Performance Division                  |
| <b>HR</b>      | Human Resources                                                        |
| <b>HRB</b>     | Human Resources Branch                                                 |
| <b>HWD</b>     | Health Workforce Division                                              |
| <b>HWQld</b>   | Health and Wellbeing Queensland                                        |
| <b>ICT</b>     | Information and Communication Technology                               |
| <b>ieMR</b>    | integrated electronic Medical Record                                   |
| <b>IOF</b>     | Inpatient Occupancy Forecasting                                        |
| <b>ISG</b>     | Integrated System Governance                                           |
| <b>IWFM</b>    | Integrated Workforce Management                                        |
| <b>KPI</b>     | Key Performance Indicator                                              |
| <b>LGBTIQ+</b> | Lesbian, gay, bisexual, transgender/gender diverse, intersex and queer |
| <b>MBU</b>     | Mother and Baby Unit                                                   |
| <b>MESU</b>    | Ministerial and Executive Services Unit                                |
| <b>MSQ</b>     | Maritime Safety Queensland                                             |
| <b>NDIS</b>    | National Disability Insurance Scheme                                   |
| <b>NGO</b>     | Non-government organisations                                           |
| <b>NHRA</b>    | National Health Reform Agreement                                       |
| <b>NIS</b>     | National Immunisation Strategy                                         |

| Acronym          | Definition                                                                         |
|------------------|------------------------------------------------------------------------------------|
| <b>NHMRC ELC</b> | National Health and Medical Research Council's Embryo Research Licensing Committee |
| <b>NRT</b>       | Nicotine Replacement Therapy                                                       |
| <b>NSW</b>       | New South Wales                                                                    |
| <b>OCAHO</b>     | Office of the Chief Allied Health Officer                                          |
| <b>OCDO</b>      | Office of the Chief Dental Officer                                                 |
| <b>OCFNHO</b>    | Office of the Chief First Nations Health Officer                                   |
| <b>OCHO</b>      | Office of the Chief Health Officer                                                 |
| <b>ODG</b>       | Office of the Director-General                                                     |
| <b>ODDG</b>      | Office of Deputy Director-General                                                  |
| <b>OHSA</b>      | Office of Health Statutory Agencies                                                |
| <b>PAH</b>       | Princess Alexandra Hospital                                                        |
| <b>PHNs</b>      | Primary Health Networks                                                            |
| <b>PID</b>       | Public Interest Disclosure                                                         |
| <b>PHD</b>       | Population Health Division                                                         |
| <b>PSC</b>       | Public Service Commission                                                          |
| <b>PSQ</b>       | Patient Safety and Quality                                                         |
| <b>QAO</b>       | Queensland Audit Office                                                            |
| <b>QAS</b>       | Queensland Ambulance Service                                                       |
| <b>QAIHC</b>     | Queensland Aboriginal and Islander Health Council                                  |
| <b>QHISS</b>     | Queensland Health Integrated Safety System                                         |
| <b>QIMR</b>      | Queensland Institute of Medical Research                                           |
| <b>QMPQC</b>     | Queensland Maternity and Perinatal Quality Council                                 |
| <b>QPACH</b>     | Queensland Patient Access Coordination Hub                                         |
| <b>QPS</b>       | Queensland Police Service                                                          |
| <b>QCAT</b>      | Queensland Civil and Administrative Tribunal                                       |
| <b>RACFs</b>     | Residential Aged Care Facilities                                                   |
| <b>RBWH</b>      | Royal Brisbane and Women's Hospital                                                |
| <b>RHD</b>       | Rheumatic Heart Disease                                                            |
| <b>RTO</b>       | Registered Training Organisation                                                   |
| <b>SPDC</b>      | Specialist Dementia Care Program                                                   |

| Acronym      | Definition                               |
|--------------|------------------------------------------|
| <b>SEM</b>   | Single Employer Model                    |
| <b>SIHR</b>  | Safety in Healthcare Relationship        |
| <b>SDLO</b>  | System and Department Liaison Officer    |
| <b>SPPD</b>  | System Policy and Planning Division      |
| <b>SSB</b>   | Statistical Services Unit                |
| <b>SWMIS</b> | State Wide Management Information System |
| <b>TRI</b>   | Translational Research Institute         |

## Compliance check list

| Summary of requirement                          |                                                                                                                                                    | Basis for requirement                                                       | Annual report reference |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------|
| Letter of compliance                            | <ul style="list-style-type: none"> <li>A letter of compliance from the accountable officer or statutory body to the relevant Minister/s</li> </ul> | ARRs – section 7                                                            | Page 3                  |
| Accessibility                                   | <ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>                                                              | ARRs – section 9.1                                                          | Page 6<br>Page 86       |
|                                                 | <ul style="list-style-type: none"> <li>Public availability</li> </ul>                                                                              | ARRs – section 9.2                                                          | Page 1                  |
|                                                 | <ul style="list-style-type: none"> <li>Interpreter service statement</li> </ul>                                                                    | <i>Queensland Government Language Services Policy</i><br>ARRs – section 9.3 | Page 3                  |
|                                                 | <ul style="list-style-type: none"> <li>Copyright notice</li> </ul>                                                                                 | <i>Copyright Act 1968</i><br>ARRs – section 9.4                             | Page 3                  |
|                                                 | <ul style="list-style-type: none"> <li>Information Licensing</li> </ul>                                                                            | <i>QGEA – Information Licensing</i><br>ARRs – section 9.5                   | Page 3                  |
|                                                 |                                                                                                                                                    |                                                                             |                         |
| General information                             | <ul style="list-style-type: none"> <li>Introductory Information</li> </ul>                                                                         | ARRs – section 10                                                           | Page 9                  |
| Non-financial performance                       | <ul style="list-style-type: none"> <li>Government's objectives for the community and whole-of-government plans/specific initiatives</li> </ul>     | ARRs – section 11.1                                                         | Page 9                  |
|                                                 | <ul style="list-style-type: none"> <li>Agency objectives and performance indicators</li> </ul>                                                     | ARRs – section 11.2                                                         | Page 10                 |
|                                                 | <ul style="list-style-type: none"> <li>Agency service areas and service standards</li> </ul>                                                       | ARRs – section 11.3                                                         | Page 85                 |
| Financial performance                           | <ul style="list-style-type: none"> <li>Summary of financial performance</li> </ul>                                                                 | ARRs – section 12.1                                                         | Page 53                 |
| Governance – management and structure           | <ul style="list-style-type: none"> <li>Organisational structure</li> </ul>                                                                         | ARRs – section 13.1                                                         | Page 12                 |
|                                                 | <ul style="list-style-type: none"> <li>Executive management</li> </ul>                                                                             | ARRs – section 13.2                                                         | Page 10<br>Page 30      |
|                                                 | <ul style="list-style-type: none"> <li>Government bodies (statutory bodies and other entities)</li> </ul>                                          | ARRs – section 13.3                                                         | Page 32-36              |
|                                                 | <ul style="list-style-type: none"> <li>Public Sector Ethics</li> </ul>                                                                             | <i>Public Sector Ethics Act 1994</i><br>ARRs – section 13.4                 | Page 30                 |
|                                                 | <ul style="list-style-type: none"> <li>Human Rights</li> </ul>                                                                                     | <i>Human Rights Act 2019</i><br>ARRs – section 13.5                         | Page 51                 |
|                                                 | <ul style="list-style-type: none"> <li>Queensland public service values</li> </ul>                                                                 | ARRs – section 13.6                                                         | Page 9                  |
| Governance – risk management and accountability | <ul style="list-style-type: none"> <li>Risk management</li> </ul>                                                                                  | ARRs – section 14.1                                                         | Page 39                 |
|                                                 | <ul style="list-style-type: none"> <li>Audit committee</li> </ul>                                                                                  | ARRs – section 14.2                                                         | Page 40-41              |
|                                                 | <ul style="list-style-type: none"> <li>Internal audit</li> </ul>                                                                                   | ARRs – section 14.3                                                         | Page 41                 |
|                                                 | <ul style="list-style-type: none"> <li>External scrutiny</li> </ul>                                                                                | ARRs – section 14.4                                                         | Page 41                 |
|                                                 | <ul style="list-style-type: none"> <li>Information systems and recordkeeping</li> </ul>                                                            | ARRs – section 14.5                                                         | Page 40-41              |
|                                                 | <ul style="list-style-type: none"> <li>Information Security attestation</li> </ul>                                                                 | ARRs – section 14.6                                                         | Page 41                 |

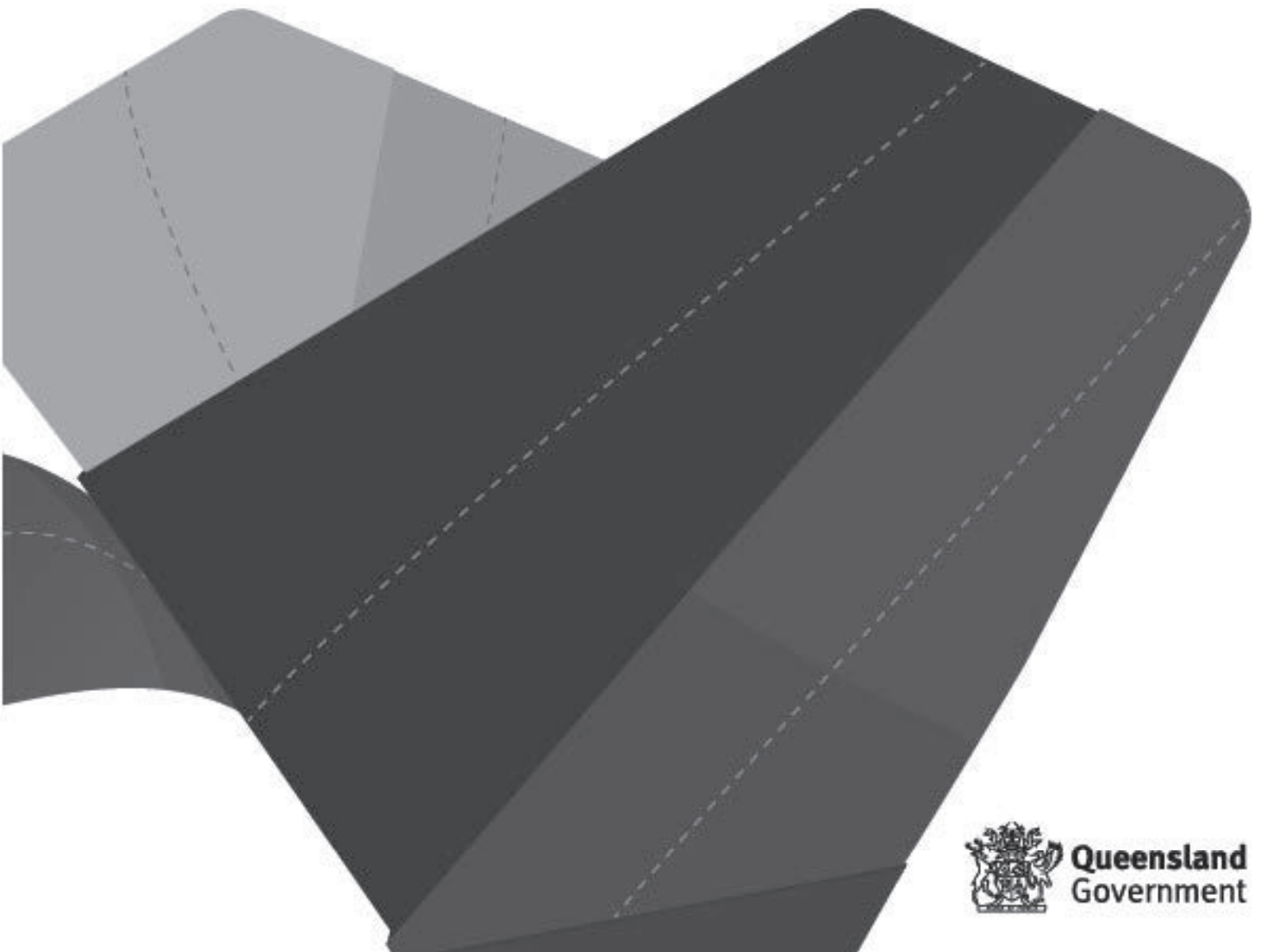
| Summary of requirement       |                                                 | Basis for requirement                                                                          | Annual report reference                                       |
|------------------------------|-------------------------------------------------|------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| Governance – human resources | • Strategic workforce planning and performance  | ARRs – section 15.1                                                                            | Page 25                                                       |
|                              | • Early retirement, redundancy and retrenchment | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i><br>ARRs – section 15.2 | Page 27                                                       |
| Open Data                    | • Statement advising publication of information | ARRs – section 16                                                                              | Page 1                                                        |
|                              | • Consultancies                                 | ARRs – section 31.1                                                                            | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a> |
|                              | • Overseas travel                               | ARRs – section 31.2                                                                            | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a> |
|                              | • Queensland Language Services Policy           | ARRs – section 31.3                                                                            | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a> |
|                              | • Charter of Victims' Rights                    | VCSVRB Act 2024<br>ARRs – section 31.4                                                         | <a href="https://data.qld.gov.au">https://data.qld.gov.au</a> |
| Financial statements         | • Certification of financial statements         | FAA – section 62<br>FPMS – sections 38, 39 and 46<br>ARRs – section 17.1                       | Page 99                                                       |
|                              | • Independent Auditor's Report                  | FAA – section 62<br>FPMS – section 46<br>ARRs – section 17.2                                   | page 136                                                      |

|        |                                                                        |
|--------|------------------------------------------------------------------------|
| FAA    | <i>Financial Accountability Act 2009</i>                               |
| FPMS   | <i>Financial and Performance Management Standard 2019</i>              |
| ARRs   | <i>Annual report requirements for Queensland Government agencies</i>   |
| QGEA   | <i>Queensland Government Enterprise Architecture</i>                   |
| VCSVRB | <i>Victims' Commissioner and Sexual Violence Review Board Act 2024</i> |

## **5. Financial Statements 30 June 2026**

Department of Health

# **Financial Statements - 30 June 2026**



# Department of Health

## Contents and General Information

For the year ended 30 June 2026

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### General Information

Department of Health (the Department) is a Queensland Government department established under the *Public Sector Act 2022* and its registered trading name is Queensland Health.

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

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

1 William Street

Brisbane

Queensland 4000

For information in relation to the Department's financial statements, email [FIN\\_Corro@health.qld.gov.au](mailto:FIN_Corro@health.qld.gov.au) or visit the Department of Health website at <http://www.health.qld.gov.au>.

# Department of Health

## Statement of comprehensive income

For the year ended 30 June 2026

|                                                                     | Note          | 2026<br>\$'000      | Original<br>Budget<br>2026<br>\$'000 | 2025<br>\$'000      | Ref* | Actual vs<br>budget<br>variance<br>\$'000 |
|---------------------------------------------------------------------|---------------|---------------------|--------------------------------------|---------------------|------|-------------------------------------------|
| <b>REVENUE</b>                                                      |               |                     |                                      |                     |      |                                           |
| Appropriation revenue                                               | 2             | 19,702,375          | 19,133,126                           | 17,665,323          | i.   | 569,249                                   |
| User charges                                                        | 3             | 2,788,093           | 2,537,714                            | 2,636,068           | ii.  | 250,379                                   |
| Labour recoveries                                                   | 3             | 14,597,339          | 14,009,892                           | 13,367,240          |      | 587,447                                   |
| Grants and other contributions                                      | 3             | 7,812,713           | 7,779,965                            | 7,315,914           |      | 32,748                                    |
| Other revenue                                                       | 3             | 102,781             | 32,648                               | 61,313              | iii. | 70,133                                    |
| Share of gain from associates                                       | 22            | 4,914               | -                                    | 8,181               |      | 4,914                                     |
| Interest revenue                                                    |               | 6,368               | 2,382                                | 6,894               |      | 3,986                                     |
| <b>TOTAL REVENUE</b>                                                |               | <b>45,014,583</b>   | <b>43,495,727</b>                    | <b>41,060,933</b>   |      | <b>1,518,856</b>                          |
| <b>EXPENSES</b>                                                     |               |                     |                                      |                     |      |                                           |
| Employee expenses                                                   | 4             | (17,364,884)        | (16,796,326)                         | (15,936,547)        |      | (568,558)                                 |
| Supplies and services                                               | 7             | (2,834,620)         | (2,772,797)                          | (2,773,567)         |      | (61,823)                                  |
| Health services                                                     | 8             | (24,648,371)        | (23,588,909)                         | (22,686,351)        | iv.  | (1,059,462)                               |
| Grants and subsidies                                                | 9             | (71,933)            | (86,875)                             | (57,420)            | v.   | 14,942                                    |
| Depreciation and amortisation                                       | 16, 17,<br>18 | (246,412)           | (193,309)                            | (166,046)           | vi.  | (53,103)                                  |
| Net impairment losses on financial and contract assets              |               | (5,615)             | (4,326)                              | (8,124)             |      | (1,289)                                   |
| Other expenses                                                      | 10            | (63,689)            | (53,185)                             | (121,987)           | vii. | (10,504)                                  |
| <b>TOTAL EXPENSES</b>                                               |               | <b>(45,235,524)</b> | <b>(43,495,727)</b>                  | <b>(41,750,042)</b> |      | <b>(1,739,797)</b>                        |
| <b>SURPLUS/(DEFICIT) FOR THE YEAR</b>                               |               | <b>(220,941)</b>    | <b>-</b>                             | <b>(689,109)</b>    |      | <b>(220,941)</b>                          |
| <b>OTHER COMPREHENSIVE INCOME</b>                                   |               |                     |                                      |                     |      |                                           |
| Items that will not be reclassified subsequently to surplus/deficit |               |                     |                                      |                     |      |                                           |
| Increase/(decrease) in asset revaluation surplus                    | 21            | 11,468              | -                                    | 60,460              |      | 11,468                                    |
| <b>OTHER COMPREHENSIVE INCOME FOR THE YEAR</b>                      |               | <b>11,468</b>       | <b>-</b>                             | <b>60,460</b>       |      | <b>11,468</b>                             |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>                      |               | <b>(209,473)</b>    | <b>-</b>                             | <b>(628,649)</b>    |      | <b>(209,473)</b>                          |

\* This relates to Actual vs budget comparison commentary section (page 6).

# Department of Health

## Statement of financial position

As at 30 June 2026

|                                      | Note | 2026<br>\$'000   | Original Budget<br>2026<br>\$'000 | 2025<br>\$'000   | Ref*   | Actual vs budget<br>variance<br>\$'000 |
|--------------------------------------|------|------------------|-----------------------------------|------------------|--------|----------------------------------------|
| <b>ASSETS</b>                        |      |                  |                                   |                  |        |                                        |
| <i>Current Assets</i>                |      |                  |                                   |                  |        |                                        |
| Cash and cash equivalents            | 12   | 742,661          | 702,275                           | 1,524,580        |        | 40,386                                 |
| Loans and receivables                | 14   | 2,650,429        | 2,049,316                         | 2,378,910        | viii.  | 601,113                                |
| Inventories                          | 15   | 217,564          | 223,815                           | 216,939          |        | (6,251)                                |
| Prepayments                          |      | 125,745          | 131,280                           | 109,295          |        | (5,535)                                |
| Other assets                         |      | 874              | -                                 | 43,886           |        | 874                                    |
| <b>TOTAL CURRENT ASSETS</b>          |      | <b>3,737,273</b> | <b>3,106,686</b>                  | <b>4,273,610</b> |        | <b>630,587</b>                         |
| <i>Non-current Assets</i>            |      |                  |                                   |                  |        |                                        |
| Loans and receivables                | 14   | 119,212          | 92,461                            | 109,571          | ix.    | 26,751                                 |
| Property, plant and equipment        | 16   | 3,961,100        | 5,693,677                         | 2,963,939        | x.     | (1,732,577)                            |
| Right-of-use assets                  | 17   | 479,039          | 16,929                            | 22,212           | xi.    | 462,110                                |
| Intangibles                          | 18   | 165,455          | 228,605                           | 262,290          | xii.   | (63,150)                               |
| Interests in associates              | 22   | 85,402           | 72,307                            | 80,488           | xiii.  | 13,095                                 |
| Other assets                         |      | 26,667           | -                                 | 30,377           | xiv.   | 26,667                                 |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <b>4,836,875</b> | <b>6,103,979</b>                  | <b>3,468,877</b> |        | <b>(1,267,104)</b>                     |
| <b>TOTAL ASSETS</b>                  |      | <b>8,574,148</b> | <b>9,210,665</b>                  | <b>7,742,487</b> |        | <b>(636,517)</b>                       |
| <b>LIABILITIES</b>                   |      |                  |                                   |                  |        |                                        |
| <i>Current Liabilities</i>           |      |                  |                                   |                  |        |                                        |
| Payables                             | 19   | 1,831,607        | 752,475                           | 1,768,842        | xv.    | 1,079,132                              |
| Accrued employee benefits            | 20   | 1,742,268        | 1,694,164                         | 1,472,728        |        | 48,104                                 |
| Lease liabilities                    | 17   | 18,015           | 4,552                             | 3,714            | xvi.   | 13,463                                 |
| Other liabilities                    |      | 5,759            | 2,877                             | 2,829            |        | 2,882                                  |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <b>3,597,649</b> | <b>2,454,068</b>                  | <b>3,248,113</b> |        | <b>1,143,581</b>                       |
| <i>Non-current Liabilities</i>       |      |                  |                                   |                  |        |                                        |
| Lease liabilities                    | 17   | 455,983          | 53,244                            | 58,388           | xvii.  | 402,739                                |
| Other liabilities                    |      | -                | -                                 | 1,578            |        | -                                      |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <b>455,983</b>   | <b>53,244</b>                     | <b>59,966</b>    |        | <b>402,739</b>                         |
| <b>TOTAL LIABILITIES</b>             |      | <b>4,053,632</b> | <b>2,507,312</b>                  | <b>3,308,079</b> |        | <b>1,546,320</b>                       |
| <b>NET ASSETS</b>                    |      | <b>4,520,516</b> | <b>6,703,353</b>                  | <b>4,434,408</b> |        | <b>(2,182,837)</b>                     |
| <b>EQUITY</b>                        |      |                  |                                   |                  |        |                                        |
| Contributed equity                   |      | 3,603,442        |                                   | 3,307,860        |        |                                        |
| Asset revaluation surplus            | 21   | 497,074          |                                   | 454,269          |        |                                        |
| Retained surpluses                   |      | 420,000          |                                   | 672,279          |        |                                        |
| <b>TOTAL EQUITY</b>                  |      | <b>4,520,516</b> | <b>6,703,353</b>                  | <b>4,434,408</b> | xviii. | <b>(2,182,837)</b>                     |

\* This relates to Actual vs budget comparison commentary section (page 6).

# Department of Health

## Statement of changes in equity

For the year ended 30 June 2026

|                                                  | Contributed equity<br>\$'000 | Asset revaluation<br>surplus<br>\$'000 | Retained<br>surpluses<br>\$'000 | Total<br>equity<br>\$'000 |
|--------------------------------------------------|------------------------------|----------------------------------------|---------------------------------|---------------------------|
| <b>BALANCE AT 1 JULY 2025</b>                    | <b>3,307,860</b>             | <b>454,269</b>                         | <b>672,279</b>                  | <b>4,434,408</b>          |
| Surplus/(deficit) for the year                   | -                            | -                                      | (220,941)                       | (220,941)                 |
| Increase/(decrease) in asset revaluation surplus | -                            | 11,468                                 | -                               | 11,468                    |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>   | <b>-</b>                     | <b>11,468</b>                          | <b>(220,941)</b>                | <b>(209,473)</b>          |

Transactions with owners in their capacity as owners:

|                                                              |                  |                |                |                  |
|--------------------------------------------------------------|------------------|----------------|----------------|------------------|
| Equity injections                                            | 1,617,114        | -              | -              | 1,617,114        |
| Equity withdrawals                                           | (1,396,916)      | -              | -              | (1,396,916)      |
| HHS equity transfers*                                        | 791,591          | -              | -              | 791,591          |
| Reclassification between equity classes                      | -                | 31,337         | (31,337)       | -                |
| Net assets transferred to Economic Development<br>Queensland | (5,372)          | -              | -              | (5,372)          |
| Net assets transferred to the Department of Justice          | (2,870)          | -              | -              | (2,870)          |
| Net assets transferred from/(to) HHSs                        | (707,965)        | -              | -              | (707,965)        |
| Other equity adjustments                                     | -                | -              | (1)            | (1)              |
| <b>BALANCE AT 30 JUNE 2026</b>                               | <b>3,603,442</b> | <b>497,074</b> | <b>420,000</b> | <b>4,520,516</b> |

|                                                  | Contributed equity<br>\$'000 | Asset revaluation<br>surplus<br>\$'000 | Retained<br>surpluses<br>\$'000 | Total<br>equity<br>\$'000 |
|--------------------------------------------------|------------------------------|----------------------------------------|---------------------------------|---------------------------|
| <b>BALANCE AT 1 JULY 2024</b>                    | <b>1,259,518</b>             | <b>411,162</b>                         | <b>1,344,032</b>                | <b>3,014,712</b>          |
| Surplus/(deficit) for the year                   | -                            | -                                      | (689,109)                       | (689,109)                 |
| Increase/(decrease) in asset revaluation surplus | -                            | 60,460                                 | -                               | 60,460                    |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>   | <b>-</b>                     | <b>60,460</b>                          | <b>(689,109)</b>                | <b>(628,649)</b>          |

Transactions with owners in their capacity as owners:

|                                                                                                                                  |                  |                |                |                  |
|----------------------------------------------------------------------------------------------------------------------------------|------------------|----------------|----------------|------------------|
| Equity injections                                                                                                                | 3,274,147        | -              | -              | 3,274,147        |
| Equity withdrawals                                                                                                               | (1,262,953)      | -              | -              | (1,262,953)      |
| HHS equity transfers*                                                                                                            | 418,723          | -              | -              | 418,723          |
| Reclassification between equity classes                                                                                          | -                | (17,353)       | 17,353         | -                |
| Net assets transferred to the Queensland Police Service                                                                          | (7,315)          | -              | -              | (7,315)          |
| Net assets transferred from the Queensland Police<br>Service                                                                     | 839              | -              | -              | 839              |
| Net assets transferred to the Department of Justice                                                                              | (3,966)          | -              | -              | (3,966)          |
| Net assets transferred to the Department of Women,<br>Aboriginal and Torres Strait Islander Partnerships and<br>Multiculturalism | (712)            | -              | -              | (712)            |
| Net assets transferred from/(to) HHSs                                                                                            | (370,421)        | -              | -              | (370,421)        |
| Other equity adjustments                                                                                                         | -                | -              | 3              | 3                |
| <b>BALANCE AT 30 JUNE 2025</b>                                                                                                   | <b>3,307,860</b> | <b>454,269</b> | <b>672,279</b> | <b>4,434,408</b> |

### Material accounting policies

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

\* Hospital and Health Services (HHSs) are independent statutory bodies, and equity injections should not be taken to indicate control or ownership by the Department. HHS equity transfers represent equity withdrawals for reimbursements of a capital nature, offset by injections mainly relating to depreciation funding.

The accompanying notes form part of these statements.

# Department of Health

## Statement of cash flows

For the year ended 30 June 2026

|                                                                   | Note      | 2026<br>\$'000     | Original<br>Budget<br>2026<br>\$'000 | 2025<br>\$'000     | Ref*   | Actual vs<br>budget<br>variance<br>\$'000 |
|-------------------------------------------------------------------|-----------|--------------------|--------------------------------------|--------------------|--------|-------------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                       |           |                    |                                      |                    |        |                                           |
| <i>Inflows</i>                                                    |           |                    |                                      |                    |        |                                           |
| Appropriation revenue receipts                                    |           | 19,651,830         | 19,133,126                           | 18,375,029         |        | 518,704                                   |
| User charges                                                      |           | 2,488,988          | 2,465,797                            | 2,409,605          |        | 23,191                                    |
| Labour recoveries                                                 |           | 14,461,097         | 14,009,892                           | 13,311,485         |        | 451,205                                   |
| Grants and other contributions                                    |           | 7,660,670          | 7,650,363                            | 7,165,465          |        | 10,307                                    |
| GST collected from customers                                      |           | 16,320             | 16,066                               | 14,642             |        | 254                                       |
| GST input tax credits                                             |           | 593,340            | 334,071                              | 520,215            |        | 259,269                                   |
| Other revenue                                                     |           | 96,199             | 33,809                               | 65,988             | xix.   | 62,390                                    |
| Payroll loans and advances recoveries                             |           | 15,868             | 2,793                                | 12,591             |        | 13,075                                    |
| <i>Outflows</i>                                                   |           |                    |                                      |                    |        |                                           |
| Employee expenses                                                 |           | (17,159,773)       | (16,725,361)                         | (15,829,935)       |        | (434,412)                                 |
| Supplies and services                                             |           | (2,384,243)        | (2,644,877)                          | (2,420,224)        | xx.    | 260,634                                   |
| Health services                                                   |           | (23,274,079)       | (23,588,909)                         | (21,359,031)       |        | 314,830                                   |
| Grants and subsidies                                              |           | (71,933)           | (86,875)                             | (57,420)           | xxi.   | 14,942                                    |
| GST paid to suppliers                                             |           | (608,282)          | (334,071)                            | (525,213)          |        | (274,211)                                 |
| GST remitted                                                      |           | (16,761)           | (16,066)                             | (13,815)           |        | (695)                                     |
| Other expenses                                                    |           | (54,924)           | (45,772)                             | (48,872)           |        | (9,152)                                   |
| Payroll loans and advances                                        |           | (21,346)           | -                                    | (27,080)           |        | (21,346)                                  |
| Cash recoupment from HHSs/(payments made on behalf of HHSs)       |           | (61,723)           | -                                    | (51,645)           | xxii.  | (61,723)                                  |
| <b>NET CASH FROM/(USED BY) OPERATING ACTIVITIES</b>               | <b>11</b> | <b>1,331,248</b>   | <b>203,986</b>                       | <b>1,541,785</b>   |        | <b>1,127,262</b>                          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                       |           |                    |                                      |                    |        |                                           |
| <i>Inflows</i>                                                    |           |                    |                                      |                    |        |                                           |
| Proceeds from sale of property, plant and equipment               |           | 11,218             | 1,663                                | 83                 | xxiii. | 9,555                                     |
| <i>Outflows</i>                                                   |           |                    |                                      |                    |        |                                           |
| Payments for property, plant and equipment                        |           | (1,843,670)        | (3,621,243)                          | (1,258,747)        | xxiv.  | 1,777,573                                 |
| Payments for intangibles                                          |           | (15,100)           | (24,520)                             | (24,646)           |        | 9,420                                     |
| <b>NET CASH FROM/(USED BY) INVESTING ACTIVITIES</b>               |           | <b>(1,847,552)</b> | <b>(3,644,100)</b>                   | <b>(1,283,310)</b> |        | <b>1,796,548</b>                          |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                       |           |                    |                                      |                    |        |                                           |
| <i>Inflows</i>                                                    |           |                    |                                      |                    |        |                                           |
| Equity injections**                                               |           | 1,659,631          | 4,857,356                            | 2,964,507          | xxv.   | (3,197,725)                               |
| <i>Outflows</i>                                                   |           |                    |                                      |                    |        |                                           |
| Equity withdrawals**                                              |           | (1,921,022)        | (1,394,089)                          | (2,122,399)        | xxvi.  | (526,933)                                 |
| Lease principal payments                                          |           | (4,224)            | (2,394)                              | (4,483)            |        | (1,830)                                   |
| <b>NET CASH FROM/(USED BY) FINANCING ACTIVITIES</b>               |           | <b>(265,615)</b>   | <b>3,460,873</b>                     | <b>837,625</b>     |        | <b>(3,726,488)</b>                        |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                       |           | <b>(781,919)</b>   | <b>20,759</b>                        | <b>1,096,100</b>   |        | <b>(802,678)</b>                          |
| Cash and cash equivalents at the beginning of the financial year  |           | 1,524,580          | 681,516                              | 428,931            |        | 843,064                                   |
| Cash transfers from restructure                                   |           | -                  | -                                    | (451)              |        | -                                         |
| <b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR</b> | <b>12</b> | <b>742,661</b>     | <b>702,275</b>                       | <b>1,524,580</b>   |        | <b>40,386</b>                             |

\* This relates to Actual vs budget comparison commentary section (page 6)

\*\* Details of the Department's change in liability for equity withdrawals payable/receivable are outlined in Note 2.

The accompanying notes form part of these statements.

# Department of Health

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

### Actual vs budget comparison

#### Statement of Comprehensive Income

**i.** The \$569.2M variance in Appropriation revenue is primarily attributable to additional funding reclassifications from capital in nature to operating (\$434.1M) and increased funding associated with the Enterprise Bargaining Agreements (\$102.5M). Further contributing to the variance was increased non-recurrent funding (\$79.9M), including Elective Surgery Waitlist initiatives (\$49.5M) and Prisoner Health top-up funding (\$28.1M); and increased depreciation funding (\$54.4M), partially offset by deferred funding (\$123.3M) including the Patient Administration System Replacement Project (\$84.1M).

**ii.** The \$250.4M variance in User charges was primarily driven by higher than budgeted revenue from Sale of goods and services (\$170.0M) and Hospital fees (\$82.8M). The increase in Sale of goods and services mainly reflects higher recoveries from Hospital and Health Services (HHSs) for ICT-related services (\$121.6M), driven by stronger demand for ICT services and higher system utilisation across HHSs. This was further supported by additional cross-border fee revenue recovered, through service level agreements, from HHSs (\$90.6M), reflecting increased demand for Queensland health services. The variance in Hospital fees was largely attributable to increased funding from the Motor Accident Insurance Commission, driven by an increase in the Hospital and Emergency Services (HES) levy, and motor vehicle registrations (\$37.5 M). Higher cross-border revenue (\$18.7M) associated with increased interstate patient activity from other jurisdictions also contributed to the variance.

**iii.** The \$70.1M variance in Other Revenue was mainly attributable to higher than budgeted grant funding returns from not-for-profit organisations (\$15.0M), reflecting prior-year underspends in community-based programs, and additional proceeds from Queensland Ambulance Service (QAS) asset sales (\$11.7M), largely related to the acquisition of a former Ambulance Station land parcel by the Department of Transport and Main Roads (DTMR) as part of the upgrade of the Gateway Motorway/Bruce Highway. Further drivers included increased reimbursements for Australian Health Practitioner management activities (\$9.5M), additional project-related recoveries and contributions (\$8.8M), and additional cost recoveries for aeromedical retrieval and transfer services from other jurisdictions (\$7.1M). These exceeded future period estimates which were made at the time of the budget.

**iv.** The \$1.1B variance in Health Services was mainly attributable to additional funding provided to Hospital and Health Services (HHSs) and Mater Hospitals through in-year Service Agreement amendments under the National Health Reform Agreement (NHRA). The additional funding supported higher levels of activity and service delivery than originally budgeted, reflecting increased demand for health services across Queensland.

**v.** The \$14.9M variance in Grants and Subsidies expense is mainly attributable to the reclassification of funding provided to Queensland Mental Health Commission from Grants and subsidies to Health services.

**vi.** The \$53.1M variance in Depreciation and amortisation was primarily driven by a review of intangible software assets, which resulted in shorter estimated remaining useful lives and a corresponding increase in amortisation expense.

**vii.** The \$10.5M variance in Other expenses was primarily attributable to the impairment of previously capitalised costs associated with multiple capital projects (\$10.8M), together with the donation of respirator stock to a third party during the year (\$6.8M). These expenses were partially offset by a reduction in the inventory loss of service provision (\$10.1M).

#### Statement of Financial Position

**viii.** The \$601.1M variance in Loans and receivables (Current) is predominately due to Receivables from HHSs (\$1.5B) and Appropriation receivables (\$326.5M), offset by a lower than budgeted Trade receivables (\$1.2B) balance. The detailed allocation between the receivable categories was not able to be accounted for at the time of the budget.

**ix.** The \$26.8M variance in Loans and receivables (Non-current) was mainly driven by higher payroll-related receivables (\$26.4M) than originally budgeted, reflecting timing differences and the use of estimated information due to the unavailability of actual data during budget preparation.

**x.** The \$1.7B variance in Property, plant and equipment is due to delays in expected timing of budgeted capital expenditure occurring (\$1.8B) resulting in lower than expected actuals, offset by net transfers out of capital works in progress to HHSs (\$364.4M) not known at the time of the budget.

**xi.** The \$462.1M variance in Right-of-Use (ROU) assets is primarily attributable to the recognition of new leases under AASB 16 during 2025-26, which were not included in the original budget. The most significant contributor is the Mater Springfield lease (\$455.5M), with the remaining variance relating to other new lease arrangements recognised during the year.

**xii.** The \$63.2M variance in Intangibles was largely driven by the transition of ICT systems to cloud-based solutions. Following an annual review of intangible assets, this transition resulted in a reassessment of the useful lives of certain software assets.

**xiii.** The \$13.1M variance in Interests in associates is due to a higher than expected increase in the share of profit recognised from the Translational Research Institute Trust (TRI) for the year.

**xiv.** The \$26.7M variance in Other assets (Non-current) is primarily due to advance payments made, including the Brisbane Airport Corporation Aeromedical Hub lease (\$17.5M) and the reclassification of certain prepayments from current to non-current (\$9.2M). These were not accounted for at the time of the budget.

**xv.** The \$1.1B variance in Payables is primarily driven by appropriation payables (\$826.9M), HHS service payables (\$198.8M), and PAYG withholding liabilities (\$160.0M). These liabilities were not known or able to be reasonably estimated at the time the budget was prepared.

# Department of Health

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

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**xvi.** The \$13.5M variance in Lease liabilities (current) is primarily attributable to the recognition of new leases under AASB 16 during 2025-26, which were not included in the original budget. The most significant contributor is the Mater Springfield current lease liability (\$13.8M).

**xvii.** The \$402.7M variance in Lease liabilities (non-current) is primarily attributable to the recognition of new leases under AASB 16 during 2025-26, which were not included in the original budget. The most significant contributor is the Mater Springfield non-current lease liability (\$397.6M).

**xviii.** The \$2.2B variance in Total Equity is mainly due to changes in the timing and nature of funding related to the capital program, including lower than expected settlement of capital works to HHSs during the year.

### Statement of Cash Flows

**xix.** The \$62.4M variance in Other revenue is mostly driven by additional recoveries and reimbursements (\$40.0M) relating to various program initiatives, and additional grants returned (\$21.5M) relating to underspent prior year funding for the Community based programs.

**xx.** The \$260.6M variance in Supplies and services is mainly due to the reallocation of funding throughout the year from Supplies and services to purchase additional health services (\$765.4M); and realignment of funding for both State and Commonwealth from 2025-26 to reflect the revised program expenditure estimates (\$396.7M). This is offset by the reclassification of program funding between Capital and Operating in nature (\$443.9M); and additional funding due to program realignments from 2024-25 (\$399.2M).

**xxi.** The \$14.9M variance in Grants and subsidies is mainly due to the reclassification of funding provided to Queensland Mental Health Commission from Grants and subsidies to Health services.

**xxii.** The \$61.7M variance in Cash recoupment from HHSs is due to this amount not being known at the time of the budget.

**xxiii.** The \$9.6M variance in Proceeds from sale of property, plant and equipment is primarily due to the acquisition of a former Ambulance Station land parcel by the Department of Transport and Main Roads (DTMR) as part of the upgrade of the Gateway Motorway/Bruce Highway.

**xxiv.** The \$1.8B variance for Property, plant and equipment is primarily attributable to the timing of capital expenditure, reflecting revised project delivery schedules, as well as the reclassification of program funding between capital and operating expenditure that occurred after the budget was finalised.

**xxv.** The \$3.2B variance in Equity injections is attributable to the realignment of both State and Commonwealth funding from 2025-26 to reflect the revised program expenditure estimates (\$1.9B), as well as difference in the treatment of depreciation funding (\$1.3B).

**xxvi.** The \$526.9M variance in Equity withdrawals is mainly due to HHS non appropriated equity transfers relating to capital reimbursement of delivery performed by HHSs on capital programs (\$519.5M).

# Department of Health

## Statement of comprehensive income by major departmental services

For the year ended 30 June 2026

|                                                        | Inpatient Care    |                   |        | Emergency Care   |                  |        | Mental Health and Alcohol and Other Drug Services |                  |        | Outpatient Care  |                  |        | Sub and Non-Acute Care |                  |        | Prevention, Primary and Community Care |                  |        | Office for Women* |              |        | Inter Service/Unit Eliminations |                  |        | Total Major Departmental Services |                   |                   |
|--------------------------------------------------------|-------------------|-------------------|--------|------------------|------------------|--------|---------------------------------------------------|------------------|--------|------------------|------------------|--------|------------------------|------------------|--------|----------------------------------------|------------------|--------|-------------------|--------------|--------|---------------------------------|------------------|--------|-----------------------------------|-------------------|-------------------|
|                                                        | 2026              | 2025              | \$'000 | 2026             | 2025             | \$'000 | 2026                                              | 2025             | \$'000 | 2026             | 2025             | \$'000 | 2026                   | 2025             | \$'000 | 2026                                   | 2025             | \$'000 | 2026              | 2025         | \$'000 | 2026                            | 2025             | \$'000 | 2026                              | 2025              | \$'000            |
| <b>REVENUE</b>                                         |                   |                   |        |                  |                  |        |                                                   |                  |        |                  |                  |        |                        |                  |        |                                        |                  |        |                   |              |        |                                 |                  |        |                                   |                   |                   |
| Appropriation revenue                                  | 8,500,984         | 7,595,497         |        | 1,871,871        | 1,639,986        |        | 1,838,974                                         | 1,646,564        |        | 2,389,723        | 2,252,488        |        | 1,010,743              | 924,436          |        | 2,636,507                              | 2,293,358        |        | -                 | 2,171        |        | 1,453,573                       | 1,310,823        |        | -                                 | 19,702,375        | 17,665,323        |
| User charges                                           | 1,287,667         | 1,206,844         |        | 283,537          | 260,576          |        | 278,554                                           | 261,622          |        | 361,977          | 357,897          |        | 153,100                | 146,883          |        | 399,358                                | 364,390          |        | -                 | -            |        | 61,648                          | 61,571           |        | (37,747)                          | 2,788,093         | 2,636,068         |
| Labour recoveries                                      | 6,799,994         | 6,208,951         |        | 1,497,322        | 1,340,609        |        | 1,471,008                                         | 1,345,987        |        | 1,911,555        | 1,841,301        |        | 808,500                | 755,682          |        | 2,108,960                              | 1,874,710        |        | -                 | -            |        | -                               | -                |        | -                                 | 14,597,339        | 13,367,240        |
| Grants and other contributions                         | 3,565,094         | 3,326,245         |        | 785,015          | 718,188          |        | 771,218                                           | 721,069          |        | 1,002,188        | 986,417          |        | 423,880                | 404,832          |        | 1,249,579                              | 1,143,926        |        | -                 | 5            |        | 15,739                          | 15,232           |        | -                                 | 7,812,713         | 7,315,914         |
| Other revenue                                          | 41,754            | 27,411            |        | 9,194            | 5,919            |        | 9,032                                             | 5,942            |        | 11,738           | 8,129            |        | 4,964                  | 3,336            |        | 12,950                                 | 8,277            |        | -                 | 5            |        | 13,149                          | 2,293            |        | -                                 | 102,781           | 61,313            |
| Share of gain from associates                          | 2,225             | 3,873             |        | 359              | 534              |        | 445                                               | 744              |        | 458              | 733              |        | 149                    | 250              |        | 1,278                                  | 2,047            |        | -                 | -            |        | -                               | -                |        | -                                 | 4,914             | 8,181             |
| Interest revenue                                       | 2,966             | 3,202             |        | 653              | 691              |        | 642                                               | 694              |        | 834              | 950              |        | 353                    | 390              |        | 920                                    | 967              |        | -                 | -            |        | -                               | -                |        | -                                 | 6,368             | 6,894             |
| <b>TOTAL REVENUE</b>                                   | <b>20,200,683</b> | <b>18,372,024</b> |        | <b>4,447,951</b> | <b>3,966,503</b> |        | <b>4,369,873</b>                                  | <b>3,982,622</b> |        | <b>5,678,473</b> | <b>5,447,915</b> |        | <b>2,401,689</b>       | <b>2,235,809</b> |        | <b>6,409,552</b>                       | <b>5,687,675</b> |        | <b>-</b>          | <b>2,181</b> |        | <b>1,544,109</b>                | <b>1,389,919</b> |        | <b>(37,747)</b>                   | <b>45,014,583</b> | <b>41,060,933</b> |
| <b>EXPENSES</b>                                        |                   |                   |        |                  |                  |        |                                                   |                  |        |                  |                  |        |                        |                  |        |                                        |                  |        |                   |              |        |                                 |                  |        |                                   |                   |                   |
| Employee expenses                                      | 7,660,771         | 7,023,663         |        | 1,671,801        | 1,500,283        |        | 1,635,957                                         | 1,506,516        |        | 2,134,303        | 2,060,611        |        | 897,566                | 842,935          |        | 2,145,244                              | 1,903,816        |        | -                 | 358          |        | 1,219,242                       | 1,098,364        |        | -                                 | 17,364,884        | 15,936,547        |
| Supplies and services                                  | 1,228,776         | 1,220,862         |        | 248,976          | 225,846          |        | 257,804                                           | 251,556          |        | 317,853          | 310,190          |        | 127,057                | 120,896          |        | 442,711                                | 449,747          |        | -                 | 820          |        | 249,189                         | 217,363          |        | (37,747)                          | 2,834,620         | 2,773,567         |
| Health services                                        | 11,369,751        | 10,401,285        |        | 2,546,713        | 2,308,436        |        | 2,443,723                                         | 2,256,562        |        | 3,251,259        | 3,170,594        |        | 1,389,881              | 1,311,864        |        | 3,641,617                              | 3,225,313        |        | -                 | -            |        | 5,426                           | 12,297           |        | -                                 | 24,648,371        | 22,686,351        |
| Grants and subsidies                                   | -                 | 38                |        | -                | 5                |        | 46,920                                            | 30,172           |        | -                | 7                |        | -                      | 2                |        | 24,703                                 | 25,912           |        | -                 | 937          |        | 310                             | 347              |        | -                                 | 71,933            | 57,420            |
| Depreciation and amortisation                          | 83,952            | 54,155            |        | 13,522           | 7,466            |        | 16,777                                            | 10,405           |        | 17,263           | 10,254           |        | 5,605                  | 3,491            |        | 48,182                                 | 28,630           |        | -                 | -            |        | 61,111                          | 51,645           |        | -                                 | 246,412           | 166,046           |
| Net impairment losses on financial and contract assets | 1,059             | 2,356             |        | 170              | 325              |        | 211                                               | 453              |        | 218              | 446              |        | 71                     | 152              |        | 607                                    | 1,246            |        | -                 | -            |        | 3,279                           | 3,146            |        | -                                 | 5,615             | 8,124             |
| Other expenses                                         | 25,512            | 54,729            |        | 4,144            | 7,587            |        | 5,107                                             | 10,529           |        | 5,291            | 10,421           |        | 1,734                  | 3,557            |        | 14,461                                 | 28,788           |        | -                 | 36           |        | 7,441                           | 6,341            |        | -                                 | 63,689            | 121,987           |
| <b>TOTAL EXPENSES</b>                                  | <b>20,369,821</b> | <b>18,757,089</b> |        | <b>4,485,326</b> | <b>4,049,948</b> |        | <b>4,406,499</b>                                  | <b>4,066,193</b> |        | <b>5,726,188</b> | <b>5,562,524</b> |        | <b>2,421,914</b>       | <b>2,282,897</b> |        | <b>6,317,525</b>                       | <b>5,663,452</b> |        | <b>-</b>          | <b>2,151</b> |        | <b>1,545,998</b>                | <b>1,389,503</b> |        | <b>(37,747)</b>                   | <b>45,235,524</b> | <b>41,750,042</b> |

|                                       |                  |                  |  |                 |                 |  |                 |                 |  |                 |                  |  |                 |                 |  |               |               |  |          |           |  |                |            |  |          |                  |                  |
|---------------------------------------|------------------|------------------|--|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|------------------|--|-----------------|-----------------|--|---------------|---------------|--|----------|-----------|--|----------------|------------|--|----------|------------------|------------------|
| <b>(DEFICIT)/SURPLUS FOR THE YEAR</b> | <b>(169,137)</b> | <b>(385,065)</b> |  | <b>(37,375)</b> | <b>(83,445)</b> |  | <b>(36,626)</b> | <b>(83,571)</b> |  | <b>(47,715)</b> | <b>(114,609)</b> |  | <b>(20,225)</b> | <b>(47,088)</b> |  | <b>92,027</b> | <b>24,223</b> |  | <b>-</b> | <b>30</b> |  | <b>(1,889)</b> | <b>416</b> |  | <b>-</b> | <b>(220,941)</b> | <b>(689,109)</b> |
|---------------------------------------|------------------|------------------|--|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|------------------|--|-----------------|-----------------|--|---------------|---------------|--|----------|-----------|--|----------------|------------|--|----------|------------------|------------------|

### ITEMS THAT WILL NOT BE RECLASSIFIED SUBSEQUENTLY TO SURPLUS/DEFICIT

|                                                  |                  |                  |  |                 |                 |  |                 |                 |  |                 |                  |  |                 |                 |  |                |               |  |          |           |  |               |               |  |          |                  |                  |
|--------------------------------------------------|------------------|------------------|--|-----------------|-----------------|--|-----------------|-----------------|--|-----------------|------------------|--|-----------------|-----------------|--|----------------|---------------|--|----------|-----------|--|---------------|---------------|--|----------|------------------|------------------|
| Increase/(decrease) in asset revaluation surplus | (8,737)          | 15,294           |  | (1,407)         | 2,108           |  | (1,746)         | 2,939           |  | (1,797)         | 2,896            |  | (583)           | 986             |  | (5,015)        | 8,086         |  | -        | -         |  | 30,753        | 28,151        |  | -        | 11,468           | 60,460           |
| <b>OTHER COMPREHENSIVE INCOME</b>                | <b>(8,737)</b>   | <b>15,294</b>    |  | <b>(1,407)</b>  | <b>2,108</b>    |  | <b>(1,746)</b>  | <b>2,939</b>    |  | <b>(1,797)</b>  | <b>2,896</b>     |  | <b>(583)</b>    | <b>986</b>      |  | <b>(5,015)</b> | <b>8,086</b>  |  | <b>-</b> | <b>-</b>  |  | <b>30,753</b> | <b>28,151</b> |  | <b>-</b> | <b>11,468</b>    | <b>60,460</b>    |
| <b>TOTAL COMPREHENSIVE INCOME</b>                | <b>(177,874)</b> | <b>(369,771)</b> |  | <b>(38,782)</b> | <b>(81,337)</b> |  | <b>(38,372)</b> | <b>(80,632)</b> |  | <b>(49,512)</b> | <b>(111,713)</b> |  | <b>(20,808)</b> | <b>(46,102)</b> |  | <b>87,012</b>  | <b>32,309</b> |  | <b>-</b> | <b>30</b> |  | <b>28,864</b> | <b>28,567</b> |  | <b>-</b> | <b>(209,473)</b> | <b>(628,649)</b> |

\* The Office for Women was transferred out to the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism as a result of a Machinery-of-Government change effective 1 November 2024.

The accompanying notes form part of these statements.

# Department of Health

## Statement of assets and liabilities by major departmental services

As at 30 June 2026

|                               | Inpatient Care |           |        |        | Emergency Care |         |        |        | Mental Health and Alcohol and Other Drug Services |         |        |        | Outpatient Care |         |        |        | Sub and Non-Acute Care |         |        |        | Prevention, Primary and Community Care |         |        |        | Ambulance Services |           |        |        | Inter Service/Unit Eliminations |         |           |           | Total Major Departmental Services |  |  |  |
|-------------------------------|----------------|-----------|--------|--------|----------------|---------|--------|--------|---------------------------------------------------|---------|--------|--------|-----------------|---------|--------|--------|------------------------|---------|--------|--------|----------------------------------------|---------|--------|--------|--------------------|-----------|--------|--------|---------------------------------|---------|-----------|-----------|-----------------------------------|--|--|--|
|                               | 2026           | 2025      | \$'000 | \$'000 | 2026           | 2025    | \$'000 | \$'000 | 2026                                              | 2025    | \$'000 | \$'000 | 2026            | 2025    | \$'000 | \$'000 | 2026                   | 2025    | \$'000 | \$'000 | 2026                                   | 2025    | \$'000 | \$'000 | 2026               | 2025      | \$'000 | \$'000 | 2026                            | 2025    | \$'000    | \$'000    |                                   |  |  |  |
| CURRENT ASSETS                |                |           |        |        |                |         |        |        |                                                   |         |        |        |                 |         |        |        |                        |         |        |        |                                        |         |        |        |                    |           |        |        |                                 |         |           |           |                                   |  |  |  |
| Cash and cash equivalents     | 294,699        | 658,014   |        |        | 64,891         | 142,075 |        |        | 63,751                                            | 142,645 |        |        | 82,843          | 195,138 |        |        | 35,039                 | 80,086  |        |        | 91,398                                 | 198,678 |        |        | 110,040            | 107,944   |        |        | -                               | -       | 742,661   | 1,524,580 |                                   |  |  |  |
| Loans and receivables         | 1,212,649      | 1,089,094 |        |        | 267,019        | 235,152 |        |        | 262,326                                           | 236,096 |        |        | 340,890         | 322,977 |        |        | 144,181                | 132,552 |        |        | 376,093                                | 328,837 |        |        | 53,638             | 43,283    |        |        | (6,367)                         | (9,081) | 2,650,429 | 2,378,910 |                                   |  |  |  |
| Inventories                   | 101,349        | 100,766   |        |        | 22,317         | 21,757  |        |        | 21,924                                            | 21,844  |        |        | 28,491          | 29,883  |        |        | 12,050                 | 12,264  |        |        | 31,433                                 | 30,425  |        |        | -                  | -         |        |        | -                               | -       | 217,564   | 216,939   |                                   |  |  |  |
| Prepayments                   | 55,338         | 48,182    |        |        | 12,185         | 10,403  |        |        | 11,971                                            | 10,445  |        |        | 15,556          | 14,289  |        |        | 6,579                  | 5,864   |        |        | 17,162                                 | 14,548  |        |        | 6,954              | 5,564     |        |        | -                               | -       | 125,745   | 109,295   |                                   |  |  |  |
| Other assets                  | 408            | 20,385    |        |        | 90             | 4,401   |        |        | 88                                                | 4,419   |        |        | 114             | 6,045   |        |        | 48                     | 2,481   |        |        | 126                                    | 6,155   |        |        | -                  | -         |        |        | -                               | -       | 874       | 43,886    |                                   |  |  |  |
| TOTAL CURRENT ASSETS          | 1,664,444      | 1,916,441 |        |        | 366,502        | 413,788 |        |        | 360,060                                           | 415,449 |        |        | 467,894         | 568,332 |        |        | 197,897                | 233,247 |        |        | 516,212                                | 578,643 |        |        | 170,632            | 156,791   |        |        | (6,367)                         | (9,081) | 3,737,273 | 4,273,610 |                                   |  |  |  |
| NON-CURRENT ASSETS            |                |           |        |        |                |         |        |        |                                                   |         |        |        |                 |         |        |        |                        |         |        |        |                                        |         |        |        |                    |           |        |        |                                 |         |           |           |                                   |  |  |  |
| Loans and receivables         | 55,534         | 50,896    |        |        | 12,228         | 10,989  |        |        | 12,013                                            | 11,033  |        |        | 15,611          | 15,093  |        |        | 6,603                  | 6,194   |        |        | 17,223                                 | 15,367  |        |        | -                  | -         |        |        | -                               | -       | 119,212   | 109,571   |                                   |  |  |  |
| Interests in associates       | 39,783         | 37,386    |        |        | 8,760          | 8,072   |        |        | 8,606                                             | 8,105   |        |        | 11,184          | 11,087  |        |        | 4,730                  | 4,550   |        |        | 12,339                                 | 11,288  |        |        | -                  | -         |        |        | -                               | -       | 85,402    | 80,488    |                                   |  |  |  |
| Property, plant and equipment | 1,404,929      | 978,753   |        |        | 309,358        | 211,328 |        |        | 303,921                                           | 212,176 |        |        | 394,941         | 290,255 |        |        | 167,042                | 119,123 |        |        | 435,727                                | 295,521 |        |        | 945,182            | 856,783   |        |        | -                               | -       | 3,961,100 | 2,963,939 |                                   |  |  |  |
| Right-of-use-assets           | 222,348        | 9,639     |        |        | 48,960         | 2,081   |        |        | 48,099                                            | 2,089   |        |        | 62,505          | 2,858   |        |        | 26,437                 | 1,173   |        |        | 68,959                                 | 2,910   |        |        | 1,731              | 1,462     |        |        | -                               | -       | 479,039   | 22,212    |                                   |  |  |  |
| Intangibles                   | 75,224         | 121,186   |        |        | 16,564         | 26,166  |        |        | 16,273                                            | 26,271  |        |        | 21,146          | 35,939  |        |        | 8,944                  | 14,749  |        |        | 23,330                                 | 36,591  |        |        | 3,974              | 1,388     |        |        | -                               | -       | 165,455   | 262,290   |                                   |  |  |  |
| Other assets                  | 12,423         | 14,110    |        |        | 2,735          | 3,047   |        |        | 2,687                                             | 3,059   |        |        | 3,492           | 4,184   |        |        | 1,477                  | 1,717   |        |        | 3,853                                  | 4,260   |        |        | -                  | -         |        |        | -                               | -       | 26,667    | 30,377    |                                   |  |  |  |
| TOTAL NON-CURRENT ASSETS      | 1,810,241      | 1,211,970 |        |        | 398,605        | 261,683 |        |        | 391,599                                           | 262,733 |        |        | 508,879         | 359,416 |        |        | 215,233                | 147,506 |        |        | 561,431                                | 365,937 |        |        | 950,887            | 859,633   |        |        | -                               | -       | 4,836,875 | 3,468,877 |                                   |  |  |  |
| TOTAL ASSETS                  | 3,474,684      | 3,128,410 |        |        | 765,107        | 675,471 |        |        | 751,659                                           | 678,182 |        |        | 976,773         | 927,748 |        |        | 413,130                | 380,753 |        |        | 1,077,643                              | 944,580 |        |        | 1,121,519          | 1,016,424 |        |        | (6,367)                         | (9,081) | 8,574,148 | 7,742,487 |                                   |  |  |  |
| CURRENT LIABILITIES           |                |           |        |        |                |         |        |        |                                                   |         |        |        |                 |         |        |        |                        |         |        |        |                                        |         |        |        |                    |           |        |        |                                 |         |           |           |                                   |  |  |  |
| Payables                      | 829,397        | 792,590   |        |        | 182,629        | 171,132 |        |        | 179,420                                           | 171,820 |        |        | 233,153         | 235,047 |        |        | 98,613                 | 96,465  |        |        | 257,230                                | 239,312 |        |        | 57,533             | 71,558    |        |        | (6,367)                         | (9,081) | 1,831,607 | 1,768,842 |                                   |  |  |  |
| Accrued employee benefits     | 779,233        | 657,215   |        |        | 171,583        | 141,903 |        |        | 168,568                                           | 142,472 |        |        | 219,052         | 194,901 |        |        | 92,649                 | 79,989  |        |        | 241,673                                | 198,437 |        |        | 69,510             | 57,812    |        |        | -                               | -       | 1,742,268 | 1,472,728 |                                   |  |  |  |
| Lease liabilities             | 8,021          | 1,540     |        |        | 1,766          | 332     |        |        | 1,735                                             | 333     |        |        | 2,255           | 456     |        |        | 954                    | 187     |        |        | 2,488                                  | 464     |        |        | 796                | 402       |        |        | -                               | -       | 18,015    | 3,714     |                                   |  |  |  |
| Other liabilities             | 2,554          | 1,303     |        |        | 562            | 282     |        |        | 553                                               | 283     |        |        | 718             | 387     |        |        | 304                    | 159     |        |        | 792                                    | 394     |        |        | 276                | 21        |        |        | -                               | -       | 5,759     | 2,829     |                                   |  |  |  |
| TOTAL CURRENT LIABILITIES     | 1,619,205      | 1,452,647 |        |        | 356,540        | 313,649 |        |        | 350,276                                           | 314,908 |        |        | 455,178         | 430,791 |        |        | 192,520                | 176,800 |        |        | 502,183                                | 438,607 |        |        | 128,115            | 129,793   |        |        | (6,367)                         | (9,081) | 3,597,649 | 3,248,113 |                                   |  |  |  |
| NON-CURRENT LIABILITIES       |                |           |        |        |                |         |        |        |                                                   |         |        |        |                 |         |        |        |                        |         |        |        |                                        |         |        |        |                    |           |        |        |                                 |         |           |           |                                   |  |  |  |
| Lease liabilities             | 211,933        | 26,596    |        |        | 46,666         | 5,743   |        |        | 45,846                                            | 5,766   |        |        | 59,577          | 7,888   |        |        | 25,198                 | 3,237   |        |        | 65,729                                 | 8,031   |        |        | 1,035              | 1,127     |        |        | -                               | -       | 455,983   | 58,388    |                                   |  |  |  |
| Other liabilities             | -              | 733       |        |        | -              | 158     |        |        | -                                                 | 159     |        |        | -               | 217     |        |        | -                      | 89      |        |        | -                                      | 221     |        |        | -                  | -         |        |        | -                               | -       | -         | 1,578     |                                   |  |  |  |
| TOTAL NON-CURRENT LIABILITIES | 211,932        | 27,330    |        |        | 46,666         | 5,901   |        |        | 45,846                                            | 5,925   |        |        | 59,577          | 8,105   |        |        | 25,198                 | 3,326   |        |        | 65,729                                 | 8,252   |        |        | 1,035              | 1,127     |        |        | -                               | -       | 455,983   | 59,966    |                                   |  |  |  |
| TOTAL LIABILITIES             | 1,831,137      | 1,479,977 |        |        | 403,206        | 319,550 |        |        | 396,122                                           | 320,833 |        |        | 514,755         | 438,896 |        |        | 217,718                | 180,126 |        |        | 567,912                                | 446,859 |        |        | 129,150            | 130,920   |        |        | (6,367)                         | (9,081) | 4,053,632 | 3,308,079 |                                   |  |  |  |
| NET ASSETS                    | 1,643,547      | 1,648,433 |        |        | 361,901        | 355,921 |        |        | 355,537                                           | 357,349 |        |        | 462,018         | 488,852 |        |        | 195,412                | 200,627 |        |        | 509,731                                | 497,721 |        |        | 992,369            | 885,504   |        |        | -                               | -       | 4,520,516 | 4,434,408 |                                   |  |  |  |

The accompanying notes form part of these statements.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

### Major services

#### Material accounting policies

The revenue and expenses of the Department's corporate services are allocated based on the services they primarily support. These are included in the Statement of comprehensive income by major departmental services.

There were seven major health services delivered by the Department of Health. These support the Department's planning priorities as articulated in the *Department of Health Strategic Plan 2025-2029* and support investment decision making based on the health continuum. The identity and purpose of each service is summarised as follows:

#### *Inpatient Care*

Aims to provide safe, timely, appropriately accessible, patient centred care that maximises the health outcomes of patients. A broad range of services are available to patients under a formal admission process and can refer to care provided in hospital and/or in a patient's home.

#### *Emergency Care*

Aims to minimise early mortality and complications through diagnosing and treating acute and urgent illness and injury. This major service is provided by a wide range of facilities and providers from remote nurse run clinics, general practices, retrieval services, through to Emergency Departments.

#### *Mental Health and Alcohol and Other Drug Services*

Aims to promote the mental health of the community, prevent the development of mental health problems, and address the harms arising from the use of alcohol and other drugs. This service aims to provide timely access to safe, high quality assessment and treatment services.

#### *Outpatient Care*

Aims to deliver coordinated care, clinical follow-up, and appropriate discharge planning throughout the patient journey. Outpatient services are examinations, consultations, treatments or other services provided to patients who are not currently admitted to hospital that require specialist care. Outpatient services also provide associated allied health services (such as physiotherapy) and diagnostic testing.

#### *Sub and Non-Acute Care*

Aims to optimise patients functioning and quality of life and comprises rehabilitation care, palliative care, geriatric evaluation and management care, psychogeriatric care and maintenance care.

#### *Prevention, Primary and Community Care*

Aims to prevent illness and injury, addresses health problems or risk factors, and protects the good health and wellbeing of Queenslanders. Services include health promotion, illness prevention, disease control, immunisation, screening, oral health services, environmental health, research, advocacy and community development, allied health, assessment and care planning.

#### *Ambulance Services*

Aims to provide timely and quality ambulance services which meet the needs of the Queensland community and includes emergency and non-urgent patient care, routine pre-hospital patient care and casualty room services, patient transport, community education and awareness programs and community first aid training. The Queensland Ambulance Service continues to operate under its own corporate identity.

#### Note 1. Material accounting policies

This note provides a list of the material accounting policies adopted in the preparation of these financial statements to the extent they are not disclosed in any of the specific notes that follow this note. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These general-purpose financial statements have been prepared in compliance with section 38 of the *Financial and Performance Management Standard 2019* and in accordance with Australian Accounting Standards and Interpretations applicable to the Department's not-for-profit entity status. The financial statements comply with Queensland Treasury's financial reporting requirements and authoritative pronouncements for reporting periods beginning on or after 1 July 2025.

#### Services provided free of charge or for a nominal value

The Department provides free corporate services to Hospital and Health Services (HHSs). These services include payroll, accounts payable and banking. The 2025-26 fair value of these services is estimated to be \$169.5M (\$160.2M for 2024-25) for payroll and \$10.0M (\$9.8M for 2024-25) for banking and accounts payable.

#### Goods and Services Tax and other similar taxes

Department of Health 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 and Goods and Services Tax. The Department satisfies section 149-25(e) of *A New Tax System (Goods and Services) Act 1999* and together with all Hospital and Health Services, forms a "group" for GST purposes.

#### Special payments

Special payments include ex-gratia expenditure and other expenditure that the Department is not contractually or legally obligated to make, under a contract or otherwise, to other parties. In accordance with the *Financial and Performance Management Standard 2019*, the Department maintains a register setting out the details of all reportable special payments greater than \$5,000. The total of all special payments (including those of \$5,000 or less) is within the category of Other expenses in the financial statements.

#### Historical cost convention

The financial statements have been prepared on a historical cost basis, except land and buildings which are measured at fair value and certain receivables measured at fair value.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

### Note 1. Material accounting policies (continued)

#### Financial instruments

Financial assets and financial liabilities are recognised in the Statement of financial position when the Department becomes a party to the contractual provisions of the financial instrument. Financial instruments are classified and measured as follows:

- Receivables - held at amortised cost; and
- Payables - held at amortised cost.

The Department currently does not enter into transactions for speculative purposes, or for hedging.

#### Critical accounting judgement and key sources of estimation uncertainty

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements. The estimates and associated assumptions are based on historical experience and other factors that are considered as relevant and are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised or in the period of the revision and future periods if the revision affects both current and future periods.

Estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

- Impairment of financial assets - Note 14 Loans and receivables;
- Allowance for loss of service potential - Note 15 Inventories;
- Estimation of fair values for land and buildings - Note 16 Property, plant and equipment;
- Estimation uncertainties and judgements related to lease accounting - Note 17 Leases; and
- Estimated useful life of intangible assets - Note 18 Intangibles

#### Machinery-of-Government changes

##### Forensic Science Queensland

On 1 July 2024, the Forensic Science Queensland function transferred from the Department of Health to the Department of Justice.

The Department continues to act as agent for the Department of Justice and has recovered net expenditure since the date of the transfer, including employee expenses, supplies and services, grants and subsidies and other expenses, offset by revenue collected for services performed.

#### New and amended standards adopted

The Department has not applied any new standards or amendments for the first time in the annual reporting period commencing 1 July 2025.

A number of other amendments and interpretations apply for the first time for the year ended 30 June 2026, but do not have any material impact on the Department's financial statements.

#### New standards and interpretations not yet adopted

The Department is not permitted to early adopt accounting standards unless approved by Queensland Treasury.

The Department has not early adopted any new accounting standards or interpretations that have been published, and that are not mandatory for the 30 June 2026 reporting period.

#### Climate risk disclosure

##### Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the Department, provides information and resources on climate related strategies and actions.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses.

##### Departmental accounting estimates and judgements - climate-related risks

The Department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial statements. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

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

#### Other presentation matters

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period. Material changes to comparative information have been separately identified in the relevant note where required. Amounts have been rounded to the nearest thousand Australian dollars.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 2. Appropriation revenue

|                                                                                                                 | 2026<br>\$'000    | 2025<br>\$'000    |
|-----------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO APPROPRIATED REVENUE RECOGNISED IN OPERATING RESULT</b> |                   |                   |
| Original budgeted appropriation                                                                                 | 19,133,126        | 17,172,970        |
| Unforeseen expenditure                                                                                          | -                 | 1,204,069         |
| Transfers (to)/from other headings                                                                              | 518,704           | (2,010)           |
| <b>TOTAL APPROPRIATION RECEIPTS (CASH)</b>                                                                      | <b>19,651,830</b> | <b>18,375,029</b> |
| Less: Opening balance appropriation revenue receivable                                                          | (147,507)         | (619,799)         |
| Add: Closing balance appropriation revenue receivable                                                           | 243,400           | 147,507           |
| Add: Opening balance appropriation revenue payable                                                              | 628,562           | 391,148           |
| Less: Closing balance appropriation revenue payable                                                             | (673,910)         | (628,562)         |
| <b>APPROPRIATION REVENUE FOR SERVICES RECOGNISED IN THE STATEMENT OF COMPREHENSIVE INCOME</b>                   | <b>19,702,375</b> | <b>17,665,323</b> |
| <b>RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO EQUITY ADJUSTMENT</b>                                   |                   |                   |
| Budgeted equity adjustment appropriation                                                                        | 2,203,771         | 871,841           |
| Unforeseen expenditure                                                                                          | -                 | 808,628           |
| Transfers (to) from other headings                                                                              | (540,226)         | -                 |
| Lapsed appropriation                                                                                            | (1,395,997)       | -                 |
| <b>EQUITY ADJUSTMENT RECEIPTS (CASH)</b>                                                                        | <b>267,548</b>    | <b>1,680,469</b>  |
| Less: Opening balance appropriated equity injection receivable                                                  | (106,346)         | (113,959)         |
| Add: Closing balance appropriated equity injection receivable                                                   | 83,118            | 106,346           |
| Add: Opening balance appropriated equity withdrawal payable                                                     | 128,878           | 467,217           |
| Less: Closing balance appropriated equity withdrawal payable                                                    | (153,000)         | (128,878)         |
| <b>EQUITY ADJUSTMENT RECOGNISED IN CONTRIBUTED EQUITY</b>                                                       | <b>220,198</b>    | <b>2,011,195</b>  |

**Material accounting policies**

Appropriations provided under the *Appropriation Act 2025* are recognised as revenue when received, or as a receivable when approved by Queensland Treasury.

Where the Department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

Where the department has obtained approval to recognise a receivable for additional appropriation receipts from Consolidated Fund at year end (appropriations receivable from Consolidated Fund), a receivable is recognised with a corresponding increase to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 3. Revenue

| 2026                                                                          | User charges<br>\$'000 | Labour recoveries<br>\$'000 | Grants and other contributions<br>\$'000 | Other revenue<br>\$'000 | Total<br>\$'000   |
|-------------------------------------------------------------------------------|------------------------|-----------------------------|------------------------------------------|-------------------------|-------------------|
| <b>CONTRACTS WITH CUSTOMERS</b>                                               |                        |                             |                                          |                         |                   |
| Sale of goods and services                                                    | 2,303,541              | -                           | -                                        | -                       | 2,303,541         |
| Hospital fees                                                                 | 402,531                | -                           | -                                        | -                       | 402,531           |
| Labour recoveries from non-prescribed HHSs                                    | -                      | 14,597,339                  | -                                        | -                       | 14,597,339        |
| Australian Government - National Health Funding Pool - Activity based funding | -                      | -                           | 6,864,326                                | -                       | 6,864,326         |
| Licence charges                                                               | -                      | -                           | -                                        | 12,202                  | 12,202            |
|                                                                               | 2,706,072              | 14,597,339                  | 6,864,326                                | 12,202                  | 24,179,939        |
| <b>NON-CONTRACT REVENUE</b>                                                   |                        |                             |                                          |                         |                   |
| Hospital fees                                                                 | 74,343                 | -                           | -                                        | -                       | 74,343            |
| Rental income                                                                 | 7,678                  | -                           | -                                        | -                       | 7,678             |
| Australian Government - National Health Funding Pool - Other funding          | -                      | -                           | 679,144                                  | -                       | 679,144           |
| Other grants and donations                                                    | -                      | -                           | 269,243                                  | -                       | 269,243           |
| Recoveries and reimbursements                                                 | -                      | -                           | -                                        | 39,810                  | 39,810            |
| Grants returned                                                               | -                      | -                           | -                                        | 21,497                  | 21,497            |
| Sale proceeds of non-capitalised assets                                       | -                      | -                           | -                                        | 3,370                   | 3,370             |
| Net gains from disposal/transfer of non-current assets                        | -                      | -                           | -                                        | 11,507                  | 11,507            |
| Other                                                                         | -                      | -                           | -                                        | 14,395                  | 14,395            |
|                                                                               | 82,021                 | -                           | 948,387                                  | 90,579                  | 1,120,987         |
| <b>TOTAL</b>                                                                  | <b>2,788,093</b>       | <b>14,597,339</b>           | <b>7,812,713</b>                         | <b>102,781</b>          | <b>25,300,926</b> |

| 2025                                                                          | User charges<br>\$'000 | Labour recoveries<br>\$'000 | Grants and other contributions<br>\$'000 | Other revenue<br>\$'000 | Total<br>\$'000   |
|-------------------------------------------------------------------------------|------------------------|-----------------------------|------------------------------------------|-------------------------|-------------------|
| <b>CONTRACTS WITH CUSTOMERS</b>                                               |                        |                             |                                          |                         |                   |
| Sale of goods and services                                                    | 2,218,368              | -                           | -                                        | -                       | 2,218,368         |
| Hospital fees                                                                 | 351,925                | -                           | -                                        | -                       | 351,925           |
| Labour recoveries from non-prescribed HHSs                                    | -                      | 13,367,240                  | -                                        | -                       | 13,367,240        |
| Australian Government - National Health Funding Pool - Activity based funding | -                      | -                           | 6,126,642                                | -                       | 6,126,642         |
| Licence charges                                                               | -                      | -                           | -                                        | 5,325                   | 5,325             |
|                                                                               | 2,570,293              | 13,367,240                  | 6,126,642                                | 5,325                   | 22,069,500        |
| <b>NON-CONTRACT REVENUE</b>                                                   |                        |                             |                                          |                         |                   |
| Hospital fees                                                                 | 58,548                 | -                           | -                                        | -                       | 58,548            |
| Rental income                                                                 | 7,227                  | -                           | -                                        | -                       | 7,227             |
| Australian Government - National Health Funding Pool - Other funding          | -                      | -                           | 944,955                                  | -                       | 944,955           |
| Other grants and donations                                                    | -                      | -                           | 244,317                                  | -                       | 244,317           |
| Recoveries and reimbursements                                                 | -                      | -                           | -                                        | 23,216                  | 23,216            |
| Grants returned                                                               | -                      | -                           | -                                        | 13,206                  | 13,206            |
| Sale proceeds of non-capitalised assets                                       | -                      | -                           | -                                        | 1,668                   | 1,668             |
| Net gains from disposal/transfer of non-current assets                        | -                      | -                           | -                                        | 1,386                   | 1,386             |
| Other                                                                         | -                      | -                           | -                                        | 16,512                  | 16,512            |
|                                                                               | 65,775                 | -                           | 1,189,272                                | 55,988                  | 1,311,035         |
| <b>TOTAL</b>                                                                  | <b>2,636,068</b>       | <b>13,367,240</b>           | <b>7,315,914</b>                         | <b>61,313</b>           | <b>23,380,535</b> |

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 3. Revenue (continued)

**Material accounting policies**

Under AASB 15 *Revenue from Contracts with Customers*, revenue is recognised when an entity transfers control of goods/services to a customer, at the amount to which the entity expects to be entitled. Depending on specific contractual terms, some revenue may be recognised at a point in time (e.g., when control is transferred to the customer), and other revenue may be recognised over the term of the contract (e.g., when the entity satisfies its performance obligations progressively over a period of time).

In assessing the correct accounting treatment of grants revenue, consideration is given as to whether the contract is enforceable and if the performance obligations are sufficiently specific. Where there is no enforceable contract, grants revenue is not recognised under AASB 15 but is recognised under AASB 1058 *Income for Not-for-Profit Entities*.

AASB 1058 guidance is that it is necessary to first determine whether each transaction, or part of that transaction, falls in the scope of AASB 15. Only if AASB 15 does not apply, should AASB 1058 be considered. Under AASB 1058 revenue is recognised immediately on receipt of the funds except for special purpose capital grants received to construct non-financial assets to be controlled by the Department.

User charges and fees are recognised by the Department when delivery of the goods or services in full or in part has occurred. The sale of goods and services includes drugs, medical supplies, linen, pathology, and other services provided to HHSs. Hospital fees mainly comprise interstate patient revenue, Department of Veterans' Affairs revenue, and Motor Accident Insurance Commission revenue.

The Department provides employees to HHSs (HHSs are not prescribed as employers under the *Hospital and Health Boards Act 2011*) to work for the HHSs under a service agreement. These employees remain the employees of the Department and in substance are contracted to the HHS. The Department recovers all employee expenses and associated on-costs from HHSs each fortnight as part of each payroll cycle.

Grants, contributions, and donations revenue arise from non-exchange transactions where the Department does not directly give approximately equal value to the grantor. Where the grant agreement is enforceable and contains sufficiently specific performance obligations, the transaction is accounted for under AASB 15. If these criteria are not met, the grant is accounted for under AASB 1058, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the Department. Special purpose capital grants are recognised as unearned revenue when received and subsequently recognised progressively as revenue as the Department satisfies its obligations under the grant through construction of the asset.

## Note 4. Employee expenses

|                                       | 2026<br>\$'000    | 2025<br>\$'000    |
|---------------------------------------|-------------------|-------------------|
| Wages and salaries                    | 13,504,580        | 12,407,925        |
| Employer superannuation contributions | 1,677,939         | 1,547,079         |
| Annual leave levy                     | 1,674,609         | 1,512,561         |
| Long service leave levy               | 343,040           | 317,658           |
| Termination payments                  | 8,599             | 9,662             |
| Workers' compensation premium         | 36,057            | 34,145            |
| Other employee related expenses       | 120,060           | 107,517           |
|                                       | <b>17,364,884</b> | <b>15,936,547</b> |

**Material accounting policies**

Under the Queensland Government's Annual leave and Long service leave central schemes, levies are payable by the Department to cover the cost of employee leave (including leave loading and on-costs). These levies are expensed in the period in which they are paid or payable. Amounts paid to employees for annual leave and long service leave are claimed from the schemes quarterly, in arrears. Non-vesting employee benefits, such as sick leave, are recognised as an expense when taken.

Employer superannuation contributions are paid to the superannuation fund of the eligible employee's choice. For the defined benefit scheme, contributions are paid at rates determined by the Treasurer on the advice of the State Actuary (refer to Note 20). For accumulated contribution plans, the rate is determined based on the relevant Enterprise Bargaining agreement or the employee's contract of employment. Contributions are expensed in the period in which they are paid or payable and the Department's obligation is limited to its contribution to the superannuation funds.

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

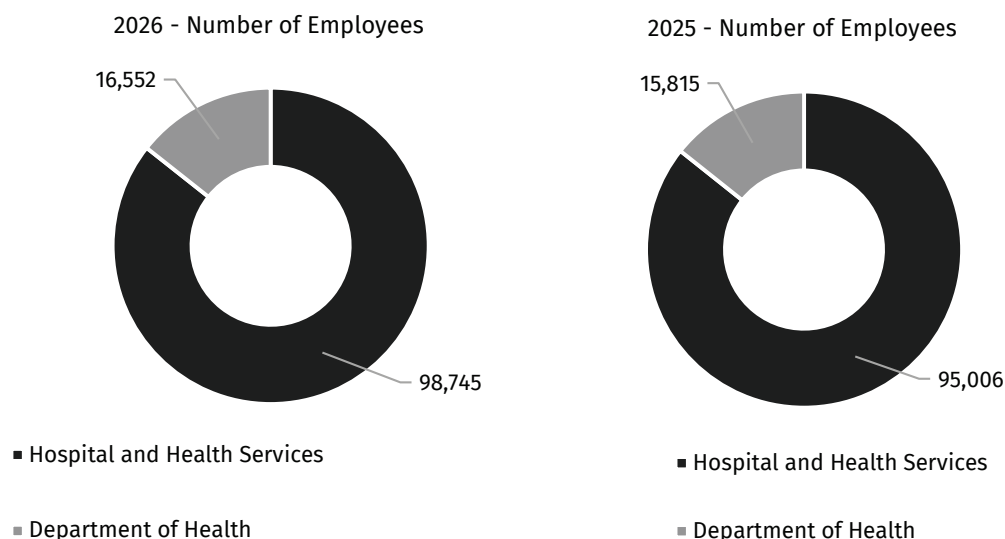
Under current Employer Arrangements, all HHS non-executive employees are employed directly by the Director-General in the Department of Health and contracted to the HHSs.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

### Note 4. Employee expenses (continued)

The number of employees includes full-time employees and part-time employees measured on a full-time equivalent basis as at 30 June 2026. Hospital and Health Service employees are those of the HHS where the employees remain employees of the Department and are effectively contracted to the HHS.



### Note 5. Key management personnel disclosures

Key management personnel (KMP) include those positions that had direct or indirect authority and responsibility for planning, directing, and controlling the activities of the Department.

The Department's responsible Minister as at 30 June 2026, is the Minister for Health and Ambulance Services and is identified as part of the Department's KMP. The Minister receives no remuneration or other such payments from the Department. The majority of the Ministerial entitlements are paid by the Legislative Assembly. Ministers are reported as KMP of the Queensland Government, with their aggregate remuneration expenses disclosed in the Consolidated Financial Statements of the Queensland Government, which are incorporated within the Report on State Finances.

Remuneration policy for the Department's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*, the *Hospital and Health Boards Act 2011* and the *Ambulance Service Act 1991*. The remuneration and other terms of employment for the KMP are specified in employment contracts. The contracts may provide for other benefits including a motor vehicle allowance. For 2025-26, the remuneration of KMP generally increased by 3 per cent and none have a remuneration package that includes potential performance payments. The remuneration packages for KMP comprise the following:

#### Short-term employee benefits

- Base salary, allowances and leave entitlements expensed for the period during which the employee occupied the specified position.
- Non-monetary benefits consisting of the provision of car parking and fringe benefit taxes applicable to other benefits.

#### Other employee benefits

- Long term employee benefits including long service leave accrued.
- Post-employment benefits including superannuation benefits.
- Termination benefits. Employment contracts only provide for notice periods or payment in lieu of termination. Other agreed lump sum separation payments will also be reported under this category.

Department of Health

# Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 5. Key management personnel disclosures (continued)

| Position title<br><br>Position holder                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Short-term benefits |      |                       |      | Other employee benefits |      |                          |      |                      |      |                |      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------|-----------------------|------|-------------------------|------|--------------------------|------|----------------------|------|----------------|------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Monetary benefits   |      | Non-monetary benefits |      | Long term benefits      |      | Post-employment benefits |      | Termination benefits |      | Total Benefits |      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$'000              |      | \$'000                |      | \$'000                  |      | \$'000                   |      | \$'000               |      | \$'000         |      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2026                | 2025 | 2026                  | 2025 | 2026                    | 2025 | 2026                     | 2025 | 2026                 | 2025 | 2026           | 2025 |
| <b>Director-General, Department of Health</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Current:</b> Dr David Rosengren (acting from 1 November 2024 to 2 December 2024, appointed on 3 December 2024).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 741                 | 440  | 57                    | 56   | 18                      | 10   | 87                       | 52   | -                    | -    | 903            | 558  |
| <b>Former:</b> Michael Walsh (ceased duties on 31 October 2024).<br>Responsible for the overall management of the public sector health system. Responsibilities include State-wide planning, managing industrial relations, major capital works, monitoring service performance and issuing binding health service directives to Services.                                                                                                                                                                                                                                                                                                                                         | -                   | 333  | -                     | 4    | -                       | -    | -                        | 1    | -                    | 511  | -              | 849  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Deputy Director-General, Corporate Services Division</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Current:</b> Matthew Rigby (appointed on 8 September 2025).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 242                 | -    | -                     | -    | 6                       | -    | 27                       | -    | -                    | -    | 275            | -    |
| <b>Former:</b> Damian Green (ceased duties on 4 September 2025).<br>Responsible for providing strategic leadership in the delivery of corporate and operational services, business enhancement and legal services within the Department and, in certain circumstances, to the broader Queensland public health system. Further responsibilities include leading the Department's budget, financial reporting, payroll, human resource services, knowledge management, legal services, business enhancement, procurement and government communications. This role also leads system-wide industrial relations activities, specific human resources and corporate service functions. | 76                  | 362  | 4                     | 6    | -                       | 8    | -                        | 42   | 88                   | -    | 168            | 418  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Deputy Director-General, Clinical Excellence Queensland</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Current:</b> Dr Helen Brown<br>Responsible for providing strategic leadership to the patient safety and service quality, clinical improvement and innovation, and research and professional clinical leadership activities of the Department.                                                                                                                                                                                                                                                                                                                                                                                                                                   | 514                 | 526  | 5                     | 6    | 12                      | 12   | 60                       | 61   | -                    | -    | 591            | 605  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Deputy Director-General, Healthcare Purchasing and System Performance Division</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Current:</b> Naomi Hebson (acting from 27 November 2024, appointed on 7 April 2025).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 355                 | 179  | 6                     | 3    | 8                       | 4    | 41                       | 21   | -                    | -    | 410            | 207  |
| <b>Former:</b> Melissa Carter (ceased duties on 22 November 2024).<br>Responsibilities include purchasing of clinical activity from service providers and managing the performance of those service providers to achieve whole-of-system outcomes.                                                                                                                                                                                                                                                                                                                                                                                                                                 | -                   | 151  | -                     | 4    | -                       | 3    | -                        | 14   | -                    | -    | -              | 172  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Queensland Chief Health Officer</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                     |      |                       |      |                         |      |                          |      |                      |      |                |      |
| <b>Current:</b> Dr Marianne Gale (appointed on 1 December 2025).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 258                 | -    | 3                     | -    | 6                       | -    | 28                       | -    | -                    | -    | 295            | -    |
| <b>Interim:</b> Dr Catherine McDougall (acting from 11 July 2025 to 4 December 2025).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 228                 | -    | 2                     | -    | 5                       | -    | 21                       | -    | -                    | -    | 256            | -    |
| <b>Interim:</b> Dr Heidi Carroll (acting over various times during the year).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 128                 | 302  | 1                     | 1    | 3                       | 7    | 12                       | 33   | -                    | -    | 144            | 343  |
| <b>Former:</b> Dr John Gerrard (ceased duties on 12 December 2024).<br>Responsible for providing leadership to the public health, population health, health protection and other major regulatory activities of the State's health system. Further responsibilities include leading the health information campaigns, disaster coordination, emergency response and emergency preparedness activities for Queensland, overseeing and maintaining the State's capacity to identify and respond to communicable diseases and other health threats.                                                                                                                                   | -                   | 228  | -                     | 4    | -                       | 5    | -                        | 25   | -                    | -    | -              | 262  |

# Department of Health

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

### Note 5. Key management personnel disclosures (continued)

| Position title<br>Position holder                                                                                                                                                                                                                                                                                                                                                                                                                                             | Short-term benefits |        |                       |        | Other employee benefits |        |                          |        |                      |        |                |        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------|-----------------------|--------|-------------------------|--------|--------------------------|--------|----------------------|--------|----------------|--------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Monetary benefits   |        | Non-monetary benefits |        | Long term benefits      |        | Post-employment benefits |        | Termination benefits |        | Total Benefits |        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$'000              | \$'000 | \$'000                | \$'000 | \$'000                  | \$'000 | \$'000                   | \$'000 | \$'000               | \$'000 | \$'000         | \$'000 |
| <b>Deputy Director-General, System Policy and Planning</b><br><b>(Renamed from Deputy Director-General, Strategy, Policy and Reform Division)</b><br><b>Current:</b> Peta Bryant (appointed on 5 August 2024).<br><b>Interim:</b> Patricia Matthias (acting over various times during the year).<br>Responsible for providing strategic leadership to drive the design, execution and evaluation of the strategic agenda for health in Queensland.                            | 340                 | 315    | -                     | 16     | 8                       | 7      | 39                       | 36     | -                    | -      | 387            | 374    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 28                  | 22     | 1                     | 86     | 1                       | -      | 3                        | 2      | -                    | -      | 33             | 110    |
| <b>Commissioner, Queensland Ambulance Service</b><br><b>Current:</b> Craig Emery<br>Responsible and accountable for the strategic direction and overall operations of the Queensland Ambulance Service.                                                                                                                                                                                                                                                                       | 428                 | 449    | -                     | -      | 11                      | 11     | 47                       | 47     | -                    | -      | 486            | 507    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |        |                       |        |                         |        |                          |        |                      |        |                |        |
| <b>Deputy Director-General, eHealth Queensland</b><br><b>Current:</b> Dr Tanya Kelly (acting from 2 May 2023 to 8 February 2026, appointed on 9 February 2026).<br>Responsible for providing leadership to all aspects of developing, implementing and maintaining technology initiatives, assuring high performance, consistency, reliability and scalability of all technology offerings.                                                                                   | 446                 | 398    | 4                     | 9      | 10                      | 10     | 49                       | 43     | -                    | -      | 509            | 460    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                     |        |                       |        |                         |        |                          |        |                      |        |                |        |
| <b>Chief First Nations Health Officer*</b><br><b>Interim:</b> Jessica Oostenbroek (acting from 29 September 2025 to 29 March 2026).<br><b>Former:</b> Haylene Grogan (ceased duties on 25 September 2025).<br>Responsible for providing the strategy and direction for improving health outcomes for Aboriginal and Torres Strait Islander Queenslanders and empowering the Aboriginal and Torres Strait Islander health workforce.                                           | 139                 | -      | 2                     | -      | 3                       | -      | 16                       | -      | -                    | -      | 160            | -      |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 101                 | 335    | -                     | 6      | 2                       | 8      | 11                       | 39     | 85                   | -      | 199            | 388    |
| <b>Chief Finance Officer</b><br><b>Current:</b> Luan Sadikaj<br><b>Interim:</b> Aidan Dineen (acting over various times during the year).<br>Responsible for providing both strategic and operational leadership related to all financial management issues within the Department. The CFO supervises the finance unit and provides leadership to all finance related personnel. The CFO has statutory accountabilities as outlined in the Financial Accountability Act 2009. | 112                 | 251    | 1                     | 6      | 3                       | 6      | 12                       | 30     | -                    | -      | 128            | 293    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 162                 | -      | 3                     | -      | 3                       | -      | 19                       | -      | -                    | -      | 187            | -      |

\* The Chief First Nations Health Officer position remained vacant from 30 March 2026 to 30 June 2026. No individual acted in this role during this period.

Department of Health

# Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 5. Key management personnel disclosures (continued)

| Position title<br><br>Position holder                                                                                                                                                                                                                                                                                                                      | Short-term benefits |      |          |      | Other employee benefits |      |            |      |             |      |                |      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------|----------|------|-------------------------|------|------------|------|-------------|------|----------------|------|
|                                                                                                                                                                                                                                                                                                                                                            | Monetary            |      | Non-     |      | Long term               |      | Post-      |      | Termination |      | Total Benefits |      |
|                                                                                                                                                                                                                                                                                                                                                            | benefits            |      | monetary |      | benefits                |      | employment |      | benefits    |      |                |      |
|                                                                                                                                                                                                                                                                                                                                                            | \$'000              |      | \$'000   |      | \$'000                  |      | \$'000     |      | \$'000      |      | \$'000         |      |
|                                                                                                                                                                                                                                                                                                                                                            | 2026                | 2025 | 2026     | 2025 | 2026                    | 2025 | 2026       | 2025 | 2026        | 2025 | 2026           | 2025 |
| <b>Executive Director, Office of the Director-General</b>                                                                                                                                                                                                                                                                                                  |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>Current:</b> Melleesa Cowie (acting from 11 November 2024 to 27 April 2025, appointed on 28 April 2025).                                                                                                                                                                                                                                                | 294                 | 199  | -        | 3    | 7                       | 4    | 34         | 21   | -           | -    | 335            | 227  |
| <b>Interim:</b> Vivienne Hassed (acting from 5 August 2024 to 10 November 2024).                                                                                                                                                                                                                                                                           | -                   | 88   | -        | 2    | -                       | 2    | -          | 10   | -           | -    | -              | 102  |
| <b>Former:</b> Peta Bryant (ceased duties on 4 August 2024).                                                                                                                                                                                                                                                                                               | -                   | 27   | -        | -    | -                       | 1    | -          | 3    | -           | -    | -              | 31   |
| Responsible for leadership of the Office of the Director-General in the provision of an extensive range of time sensitive, confidential, strategically significant initiatives for the Director-General and Office of the Minister for Health and Ambulance Services.                                                                                      |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>Deputy Director-General, Health Infrastructure Queensland</b>                                                                                                                                                                                                                                                                                           |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>Current:</b> Blake Lepper (appointed on 18 November 2025).                                                                                                                                                                                                                                                                                              | 230                 | -    | -        | -    | 5                       | -    | 27         | -    | -           | -    | 262            | -    |
| <b>Interim:</b> Samuel Sangster (acting from 23 July 2025 to 30 November 2025).                                                                                                                                                                                                                                                                            | 100                 | -    | 2        | -    | 2                       | -    | 12         | -    | -           | -    | 116            | -    |
| <b>Interim:</b> Paul Emmett (acting from 23 December 2024 and ceased duties on 22 July 2025).                                                                                                                                                                                                                                                              | 23                  | 161  | 3        | 2    | 1                       | 4    | 3          | 19   | -           | -    | 30             | 186  |
| <b>Former:</b> Priscilla Radice (ceased duties on 22 December 2024).                                                                                                                                                                                                                                                                                       | -                   | 209  | -        | 4    | -                       | 5    | -          | 21   | -           | 1    | -              | 240  |
| Responsible for leading Queensland Health's dedicated Capital Program Delivery function, embracing an innovative and collaborative approach to managing existing assets, leveraging emerging healthcare technology, utilising contemporary building practices and enhanced design processes and overseeing significant investment in built infrastructure. |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>Deputy Director-General, Health Workforce</b>                                                                                                                                                                                                                                                                                                           |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>(Renamed from Deputy Director-General, Clinical Planning and Service Strategy)</b>                                                                                                                                                                                                                                                                      |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>Current:</b> Scott Bennett (appointed on 11 August 2025).                                                                                                                                                                                                                                                                                               | 304                 | -    | 7        | -    | 7                       | -    | 35         | -    | -           | -    | 353            | -    |
| <b>Interim:</b> Jodi Hallas (acting from 16 December 2024 and ceased duties on 17 August 2025).                                                                                                                                                                                                                                                            | 50                  | 144  | 2        | 6    | 1                       | 3    | 5          | 16   | -           | -    | 58             | 169  |
| <b>Former:</b> Colleen Jen (ceased duties on 15 December 2024).                                                                                                                                                                                                                                                                                            | -                   | 193  | -        | 4    | -                       | 4    | -          | 21   | -           | -    | -              | 222  |
| Responsible for leading the Health Workforce Division, which supports the growth, retention, and sustainability of Queensland Health's workforce and enables Hospitals and Health Services to deliver high-quality care across the state, with a strong focus on rural, remote, and priority communities.                                                  |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>Deputy Director-General, Clinical Support Queensland</b>                                                                                                                                                                                                                                                                                                |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>(Renamed from Deputy Director-General, Queensland Public Health and Scientific Services)</b>                                                                                                                                                                                                                                                            |                     |      |          |      |                         |      |            |      |             |      |                |      |
| <b>Interim:</b> David Hartley (Acting from 30 March 2026 to current).                                                                                                                                                                                                                                                                                      | 76                  | -    | -        | -    | 2                       | -    | 9          | -    | -           | -    | 87             | -    |
| <b>Interim:</b> Luan Sadikaj (Acting from 7 October 2025 to 29 March 2026).                                                                                                                                                                                                                                                                                | 135                 | -    | 1        | -    | 3                       | -    | 16         | -    | -           | -    | 155            | -    |
| <b>Former:</b> Nicholas Steele (ceased duties on 2 September 2025).                                                                                                                                                                                                                                                                                        | 70                  | 287  | 4        | 6    | 2                       | 7    | 8          | 38   | -           | -    | 84             | 338  |
| Responsible for providing leadership in the surveillance, prevention and control of communicable diseases in Queensland.                                                                                                                                                                                                                                   |                     |      |          |      |                         |      |            |      |             |      |                |      |

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 6. Related party transactions

*Transactions with Queensland Government related entities in the normal course of business*

The Department's primary ongoing sources of funding from the Queensland Government for its services are appropriation revenue (refer Note 2) and equity injections (Refer Statement of changes in equity), both of which are provided in cash via Queensland Treasury. As at 30 June 2026, there were outstanding balances for receivables and payables relating to these transactions (refer Notes 14 and 19).

The Department recognises revenue for goods and services provided to the HHSs. This primarily relates to user charges and labour recoveries (refer Note 3). The labour recoveries relate to employee expenses where under current Employer Arrangements, all HHS non-executive employees are employed by the Director-General in the Department of Health and contracted to the HHSs (refer Note 4). In addition, the Department charges HHSs for central services provided to HHSs such as pathology, drugs and other hospital supplies, ICT support, procurement, and linen (refer Note 3) and provides corporate services below fair value to HHSs (refer Note 1).

The Department procures health services from the HHSs. As at 30 June 2026, there were outstanding balances for receivables and payables relating to these transactions (refer Notes 14 and 19). Expenditure captured and reflected in the table below is representative of the cash funding and depreciation movements that have occurred between the Department and HHSs within the year for hospital and health services. This does not include non-cash entries such as year-end technical adjustments for payables and receivables, reported in other notes to the statements.

| Entity                           | 2026<br>Cash<br>funding<br>\$'000 | 2026<br>Depreciation<br>funding<br>\$'000 | 2026<br>Total<br>\$'000 | 2025<br>Cash<br>funding<br>\$'000 | 2025<br>Depreciation<br>funding<br>\$'000 | 2025<br>Total<br>\$'000 |
|----------------------------------|-----------------------------------|-------------------------------------------|-------------------------|-----------------------------------|-------------------------------------------|-------------------------|
| Cairns and Hinterland HHS        | 1,405,075                         | 102,822                                   | 1,507,897               | 1,278,716                         | 88,832                                    | 1,367,548               |
| Central Queensland HHS           | 866,624                           | 63,064                                    | 929,688                 | 781,618                           | 57,404                                    | 839,022                 |
| Central West HHS                 | 112,049                           | 9,273                                     | 121,322                 | 103,985                           | 8,009                                     | 111,994                 |
| Children's Health Queensland HHS | 998,278                           | 98,915                                    | 1,097,193               | 929,578                           | 89,782                                    | 1,019,360               |
| Darling Downs HHS                | 1,170,166                         | 70,599                                    | 1,240,765               | 1,088,254                         | 65,293                                    | 1,153,547               |
| Gold Coast HHS                   | 2,363,454                         | 139,391                                   | 2,502,845               | 2,194,087                         | 135,871                                   | 2,329,958               |
| Mackay HHS                       | 654,300                           | 48,273                                    | 702,573                 | 615,596                           | 43,685                                    | 659,281                 |
| Metro North HHS                  | 4,221,024                         | 203,751                                   | 4,424,775               | 3,949,679                         | 207,582                                   | 4,157,261               |
| Metro South HHS                  | 3,561,829                         | 143,510                                   | 3,705,339               | 3,329,625                         | 131,867                                   | 3,461,492               |
| North West HHS                   | 283,403                           | 18,926                                    | 302,329                 | 259,490                           | 19,906                                    | 279,396                 |
| South West HHS                   | 214,202                           | 18,418                                    | 232,620                 | 195,933                           | 17,593                                    | 213,526                 |
| Sunshine Coast HHS               | 1,695,520                         | 185,291                                   | 1,880,811               | 1,532,131                         | 193,076                                   | 1,725,207               |
| Torres and Cape HHS              | 334,071                           | 29,732                                    | 363,803                 | 300,031                           | 28,907                                    | 328,938                 |
| Townsville HHS                   | 1,402,370                         | 87,549                                    | 1,489,919               | 1,302,512                         | 86,781                                    | 1,389,293               |
| West Moreton HHS                 | 1,106,233                         | 52,253                                    | 1,158,486               | 989,090                           | 45,216                                    | 1,034,306               |
| Wide Bay HHS                     | 955,871                           | 39,307                                    | 995,178                 | 859,058                           | 35,715                                    | 894,773                 |

The Department pays an annual premium to Workcover Queensland for all Divisions which covers all employees of the Department in case of sustaining a work-related injury or illness (refer Note 4). The Department insures with the Queensland Government Insurance Fund (QGIF) (refer Note 10). The Department has bank accounts with Queensland Treasury Corporation for General Trust monies and receives interest and incurs bank fees on these accounts.

The Department receives services from the Department of Housing and Public Works (DHPW) and its commercialised business units. These mainly relate to office accommodation and facilities (leases), QFleet, repairs and maintenance and capital works provided by QBuild.

The Department receives shared services provided by the Department of Customer Services, Open Data and Small and Family Business (CDSB). The Department receives IT services from the Queensland Police Service (QPS).

*Individually significant transactions with Queensland Government-related entities*

There were no significant individual transactions with Government-related entities outside of transactions in the normal course of business.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 7. Supplies and services

|                                    | 2026             | 2025             |
|------------------------------------|------------------|------------------|
|                                    | \$'000           | \$'000           |
| Drugs                              | 811,350          | 801,854          |
| Clinical supplies and services     | 634,833          | 579,926          |
| Repairs and maintenance            | 284,192          | 253,934          |
| Computer services                  | 304,065          | 249,482          |
| Expenses relating to capital works | 255,357          | 247,490          |
| Professional services              | 157,961          | 248,823          |
| Consultants and contractors        | 107,352          | 133,995          |
| Rental expenses                    | 58,555           | 53,270           |
| Communications                     | 47,124           | 47,121           |
| Motor vehicles and travel          | 44,587           | 40,285           |
| Freight and office supplies        | 29,889           | 26,166           |
| Building services                  | 17,581           | 16,626           |
| Utilities                          | 12,883           | 15,392           |
| Advertising                        | 12,671           | 9,231            |
| Interstate transport levy          | 7,925            | 6,427            |
| Lease expenses                     | 7,386            | 6,905            |
| Catering and domestic supplies     | 5,340            | 6,314            |
| Other*                             | 35,569           | 30,326           |
|                                    | <b>2,834,620</b> | <b>2,773,567</b> |

## Material accounting policies

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

\* The Department receives free information technology services from the Department of Customer Services, Open Data and Small and Family Business, for service access by Queensland Ambulance Service to the Government Wireless Network. The fair value of these services for 2025-26 is estimated to be \$7.8M (\$7.6M for 2024-25).

## Note 8. Health services

|                                        | 2026              | 2025              |
|----------------------------------------|-------------------|-------------------|
|                                        | \$'000            | \$'000            |
| Hospital and Health Services           | 22,662,062        | 20,930,506        |
| Mater Hospitals                        | 821,689           | 703,656           |
| Private health service providers       | 309,610           | 239,470           |
| Aeromedical services                   | 292,337           | 270,264           |
| Community health service providers     | 223,121           | 210,387           |
| Mental health service providers        | 177,763           | 161,880           |
| First Nations health service providers | 76,258            | 76,857            |
| National Blood Authority               | 72,329            | 68,980            |
| Other health service providers         | 13,202            | 24,351            |
|                                        | <b>24,648,371</b> | <b>22,686,351</b> |

Health Services funding is provided predominantly to HHSs for the purchasing of specific public health services required across the State by the Department in accordance with service agreements in place. The Australian Government pays its share of National Health funding directly to the Department, and this is then provided to the HHSs by the Department. The service agreements are reviewed periodically and updated for changes in activities and prices of services delivered by HHSs. The signed agreements are published on the Queensland Government website and are publicly available. The Department pays cash to HHSs on a fortnightly basis for State payments and monthly for Commonwealth payments and these are recognised as an expense.

## Note 9. Grants and subsidies

|                                          | 2026          | 2025          |
|------------------------------------------|---------------|---------------|
|                                          | \$'000        | \$'000        |
| Medical research programs                | 24,703        | 25,893        |
| Mental health and other support services | 47,230        | 31,527        |
|                                          | <b>71,933</b> | <b>57,420</b> |

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 10. Other expenses

|                                                                       | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------------------------------|----------------|----------------|
| Journals and subscriptions                                            | 15,019         | 14,249         |
| Impairment of non-current assets                                      | 10,825         | 75,256         |
| Donations                                                             | 9,881          | 4,828          |
| Legal costs                                                           | 7,882          | 8,728          |
| Interest - lease liabilities                                          | 7,645          | 3,146          |
| Insurance other                                                       | 5,466          | 4,442          |
| Insurance QGIF                                                        | 3,387          | 3,103          |
| Audit fees*                                                           | 1,937          | 1,838          |
| Special payments**                                                    | 368            | 656            |
| Net (decrease)/increase in allowance for loss of service potential*** | (10,104)       | (2,290)        |
| Other                                                                 | 11,383         | 8,031          |
|                                                                       | 63,689         | 121,987        |

## Material accounting policies

Property losses and liability claim settlement amounts payable to third parties above the \$10,000 insurance deductible and associated legal fees are insured through the Queensland Government Insurance Fund (QGIF). For medical indemnity claims, settlement amounts above the \$20,000 insurance deductible and associated legal fees, are also insured through QGIF. Premiums are calculated by QGIF on a risk basis.

\* Queensland Audit Office audit fees for 2025-26 include \$0.8M for financial statements audit (\$0.9M in 2024-25) and \$0.7M for the assurance engagement and other audits (\$0.7M in 2024-25).

\*\* In 2025-26, there were three special payments exceeding \$5,000 (three payments in 2024-25). This consisted of two ex gratia payments (\$0.337M) and one compensation payment (\$0.008M).

\*\*\* The decrease in the allowance for loss of service potential is mainly due to the donation and disposal of obsolete respirator inventory, partially offset by additional inventory impairment provisions.

## Note 11. Reconciliation of surplus/(deficit) to net cash from operating activities

|                                                        | 2026<br>\$'000   | 2025<br>\$'000   |
|--------------------------------------------------------|------------------|------------------|
| Surplus/(deficit) for the year                         | (220,941)        | (689,109)        |
| Adjustments for:                                       |                  |                  |
| Depreciation and amortisation                          | 246,412          | 166,046          |
| Impairment of non-current and other assets             | (7,592)          | (461)            |
| Net (gain)/loss on disposal of non-current assets      | (11,857)         | (1,853)          |
| Share of (gain)/loss - associates                      | (4,914)          | (8,181)          |
| Net impairment losses on financial and contract assets | 5,615            | 8,124            |
| Donated non-cash assets                                | (151,753)        | (147,280)        |
| Non-cash depreciation funding expense                  | 1,311,075        | 1,255,517        |
| Other non-cash items                                   | (37,385)         | 27,825           |
| Changes in assets and liabilities:                     |                  |                  |
| (Increase)/decrease in loans and receivables           | (297,990)        | 415,149          |
| (Increase)/decrease in inventories                     | 151,128          | 142,190          |
| (Increase)/decrease in prepayments                     | (12,740)         | 7,356            |
| (Increase)/decrease in other financial assets          | 43,200           | (43,187)         |
| Increase/(decrease) in payables                        | 48,098           | 278,433          |
| Increase/(decrease) in accrued employee benefits       | 269,540          | 128,359          |
| Increase/(decrease) in unearned revenue                | 1,352            | 2,857            |
| <b>Net cash from operating activities</b>              | <b>1,331,248</b> | <b>1,541,785</b> |

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 12. Cash and cash equivalents

|                       | 2026    | 2025      |
|-----------------------|---------|-----------|
|                       | \$'000  | \$'000    |
| Cash at bank          | 713,363 | 1,495,419 |
| 24-hour call deposits | 9,298   | 9,161     |
| Fixed rate deposit    | 20,000  | 20,000    |
|                       | 742,661 | 1,524,580 |

**Material accounting policies**

Cash and cash equivalents include cash on hand, deposits held at call with financial institutions and other short-term, highly liquid investments with original maturities of one year or less that are readily convertible to known amounts of cash, and which are subject to an insignificant risk of changes in value.

The Department's operational bank accounts are grouped within the whole-of-government set-off arrangement with the Commonwealth Bank of Australia. The Department does not earn interest on surplus funds and is not charged interest or fees for accessing its approved cash overdraft facility as it is part of the whole-of-government banking arrangements.

The 24-hour call deposit includes the Department's General Trust balance. This balance is currently invested with Queensland Treasury Corporation with approval from the Treasurer, which acknowledges the Department's obligations to maintain sound cash management and investment processes regarding General Trust Funds. For 2025-26 the annual effective interest rate on the 24-hour call deposit was 5.30 per cent per annum (4.64 per cent per annum in 2024-25).

The fixed rate deposit is held with Queensland Treasury Corporation. The Department has the ability and intention to continue to hold the deposit until maturity as the interest earned contributes towards the Queensland Government's objective of promoting high quality health research. During 2025-26 the weighted average interest rate on this deposit was 4.04 per cent per annum (4.48 per cent per annum in 2024-25).

Financial risk is managed in accordance with Queensland Government and departmental policies. The Department has considered the following types of risks in relation to financial instruments:

- Liquidity risk - this risk is minimal as the Department has an approved overdraft facility of \$420.0M under whole-of-government banking arrangements to manage any cash shortfalls.
- Market risk (interest rate risk) - the Department has interest rate exposure on its 24-hour call deposits and fixed rate deposits. Changes in interest rates have a minimal effect on the operating results of the Department.
- Credit risk - the credit risk relating to deposits is minimal as deposits received by the Department are held by the State through Queensland Treasury Corporation and the Commonwealth Bank of Australia. The Department's maximum exposure to credit risk on receivables is their total carrying amount (refer Note 14).

## Note 13. Restricted assets

|                      | 2026   | 2025   |
|----------------------|--------|--------|
|                      | \$'000 | \$'000 |
| General Trust        | 12,135 | 11,979 |
| Clinical drug trials | 907    | 888    |
|                      | 13,042 | 12,867 |

The Department's General Trust fund balance primarily relates to cash contributions received from Pathology Queensland and from external entities to provide for education, study, and research in clinical areas. Contributions are also received from benefactors in the form of gifts, donations and bequests and are demarcated for stipulated purposes.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 14. Loans and receivables

|                                                              | Current<br>2026<br>\$'000 | Non-<br>Current<br>2026<br>\$'000 | Total<br>2026<br>\$'000 | Current<br>2025<br>\$'000 | Non-<br>Current<br>2025<br>\$'000 | Total<br>2025<br>\$'000 |
|--------------------------------------------------------------|---------------------------|-----------------------------------|-------------------------|---------------------------|-----------------------------------|-------------------------|
| <b>TRADE AND OTHER RECEIVABLES</b>                           |                           |                                   |                         |                           |                                   |                         |
| Trade Receivables                                            | 213,669                   | -                                 | 213,669                 | 247,632                   | -                                 | 247,632                 |
| Less: Loss allowance for impairment of receivables           | (7,113)                   | -                                 | (7,113)                 | (9,010)                   | -                                 | (9,010)                 |
| Receivables from HHSs                                        | 1,501,962                 | -                                 | 1,501,962               | 1,322,029                 | -                                 | 1,322,029               |
| Appropriation Receivable                                     | 326,518                   | -                                 | 326,518                 | 253,853                   | -                                 | 253,853                 |
| Grants receivable                                            | 3,495                     | -                                 | 3,495                   | 3,169                     | -                                 | 3,169                   |
| Annual leave reimbursements                                  | 439,574                   | -                                 | 439,574                 | 408,084                   | -                                 | 408,084                 |
| Long service leave reimbursements                            | 82,980                    | -                                 | 82,980                  | 75,234                    | -                                 | 75,234                  |
| Right of use asset lease receivable                          | 1,432                     | 36,306                            | 37,738                  | 1,361                     | 37,738                            | 39,099                  |
| Other Receivables                                            | 269                       | -                                 | 269                     | 499                       | -                                 | 499                     |
|                                                              | 2,562,786                 | 36,306                            | 2,599,092               | 2,302,851                 | 37,738                            | 2,340,589               |
| <b>PAYROLL RECEIVABLES</b>                                   |                           |                                   |                         |                           |                                   |                         |
| Payroll Overpayments                                         | 30,040                    | 63,458                            | 93,498                  | 33,969                    | 51,127                            | 85,096                  |
| Less: loss allowance for impairment of overpayments          | (1,796)                   | (4,870)                           | (6,666)                 | (1,680)                   | (5,884)                           | (7,564)                 |
| Payroll Cash Advances                                        | 20                        | -                                 | 20                      | 25                        | -                                 | 25                      |
| Less: Loss allowance for impairment of payroll cash advances | (18)                      | -                                 | (18)                    | (14)                      | -                                 | (14)                    |
| Payroll Pay Date Loan                                        | 4,586                     | 27,298                            | 31,884                  | 4,401                     | 30,402                            | 34,803                  |
| Less: Pay date loan fair value adjustment                    | (870)                     | (2,714)                           | (3,584)                 | (940)                     | (3,439)                           | (4,379)                 |
| Less: Loss allowance for impairment of pay date loan         | -                         | (266)                             | (266)                   | -                         | (373)                             | (373)                   |
|                                                              | 31,962                    | 82,906                            | 114,868                 | 35,761                    | 71,833                            | 107,594                 |
| <b>GST</b>                                                   |                           |                                   |                         |                           |                                   |                         |
| GST input tax credits receivable                             | 56,656                    | -                                 | 56,656                  | 41,711                    | -                                 | 41,711                  |
| Less: GST payable                                            | (975)                     | -                                 | (975)                   | (1,413)                   | -                                 | (1,413)                 |
|                                                              | 55,681                    | -                                 | 55,681                  | 40,298                    | -                                 | 40,298                  |
|                                                              | 2,650,429                 | 119,212                           | 2,769,641               | 2,378,910                 | 109,571                           | 2,488,481               |

**Material accounting policies**

Trade and other receivables are recognised as amounts due at the time of the sale or service delivery i.e., the agreed purchase/contract price. Trade receivables are generally settled within 60 days. However, some debt may take longer to recover.

Payroll receivables include a payroll transitional pay date loan, salary overpayments and advances. No interest is charged on these balances. The pay date loan was to provide a transitional loan equal to two weeks' net pay and was measured at the inception date at fair value calculated as the present value of the expected future cash flows over the

estimated life of the loan, discounted using a risk-free effective interest rate of 3.05 per cent. The loan is considered to be low risk of non-repayment as it is legislatively recoverable from recipients upon cessation of their employment with the Department. The loan is expected to be fully recovered as individuals leave the Department and the majority of the balance remaining is expected to be recovered over the next seven years.

The non-current portion of payroll overpayments has not been discounted to present value as this could not be reliably estimated, due to the uncertainty of the timing of future cash receipts.

**Receivables – contract assets**

Contract assets arise from contracts with customers and are transferred to receivables when the Department's right to payment becomes unconditional. This usually occurs when the invoice is issued to the customer. The closing balance of receivables arising from contracts with customers at 30 June 2026 is \$223.9M (\$221.3M in 2024-25).

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 14. Loans and receivables (continued)

**Loss allowance for impairment of trade and other receivables**

The loss allowance for trade receivables reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the Department's debtors. The Department's other receivables are mostly from Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables as they represent high credit rating and are therefore considered low risk for default.

Where the Department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written off by directly reducing the receivable against the loss allowance. This typically occurs after a robust review process and the Department has concluded that the debt is not recoverable. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss in the Statement of comprehensive income.

**Credit risk exposure of trade and other receivables**

The maximum credit risk at reporting date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the Department's receivables. The Department has not experienced any significant delays in receiving payments from other receivables to 30 June 2026, as the majority of the debt is with other government agencies.

The Department uses a provision matrix to measure the expected credit losses on trade receivables. The calculations reflect historical observed default rates calculated using impairments (credit losses) experienced on past sales transactions during the last five years preceding 30 June 2026. This data is consolidated, and a probability rate is calculated based on receivables moving into the next ageing bracket. Based on average rates for the five year period, an expected credit loss calculation matrix is prepared.

Historical default rates are adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. To reflect the expected future changes the following relevant economic factors were considered: Australian GDP Annual Growth Rate; Unemployment Rate; and Australian Government Net Debt to GDP percentage. Accordingly, the historical loss rates have been adjusted based on the expected change in Australia's economic forecast. The credit loss rate is reviewed twice a year.

The total adjusted credit loss rate has been applied to the aged trade receivables (excluding any government and other receivables) to derive the expected credit loss value as at 30 June 2026. Set out below is the Department's credit risk exposure with trade receivables broken down by ageing band.

*Loss allowance for impairment of Trade receivables*

|                    | Gross receivables | Loss rate | Expected credit losses | Gross receivables | Loss rate | Expected credit losses |
|--------------------|-------------------|-----------|------------------------|-------------------|-----------|------------------------|
|                    | 2026              | 2026      | 2026                   | 2025              | 2025      | 2025                   |
|                    | \$'000            | %         | \$'000                 | \$'000            | %         | \$'000                 |
| <b>Ageing</b>      |                   |           |                        |                   |           |                        |
| Not Due            | 2,105             | 5.18%     | (109)                  | 2,478             | 3.63%     | (90)                   |
| 0 to 30 days       | 1,461             | 3.35%     | (49)                   | 3,689             | 2.63%     | (97)                   |
| 31 to 60 days      | 1,334             | 5.32%     | (71)                   | 1,370             | 4.38%     | (60)                   |
| 61 to 90 days      | 703               | 8.53%     | (60)                   | 764               | 5.24%     | (40)                   |
| 91 to 120 days     | 975               | 8.31%     | (81)                   | 1,573             | 7.82%     | (123)                  |
| More than 120 days | 6,744             | 100.00%   | (6,743)                | 8,600             | 100.00%   | (8,600)                |
|                    | 13,322            |           | (7,113)                | 18,474            |           | (9,010)                |

**Loss allowance for impairment and credit risk exposure of payroll receivables**

Payroll overpayments that relate to current employees are not considered impaired as the debt is not a credit risk while the debtor remains employed by the Department. Former employees who have not entered into signed agreement plans are considered for impairment. The expected credit loss reflects the anticipated default from former employees without an agreed plan.

The loss allowance for payroll cash advances and the payroll pay date loan similarly reflect the value of terminated employees in relation to the total debt and historically observed data.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 14. Loans and receivables (continued)

*Movement in loss allowance for trade receivables and payroll receivables*

| 2026                                             | Trade receivables<br>\$'000 | Payroll over-payments<br>\$'000 | Payroll cash advances<br>\$'000 | Payroll pay day loan<br>\$'000 | Impaired<br>\$'000 |
|--------------------------------------------------|-----------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------|
| Loss allowance as at 1 July 2025                 | 9,010                       | 7,564                           | 14                              | 373                            | 16,961             |
| Increase/(decrease) in loss allowance recognised | 853                         | 2,897                           | 4                               | 112                            | 3,866              |
| Amounts realised during the year                 | (2,750)                     | (3,795)                         | -                               | (219)                          | (6,764)            |
| <b>Loss allowance as at 30 June 2026</b>         | <b>7,113</b>                | <b>6,666</b>                    | <b>18</b>                       | <b>266</b>                     | <b>14,063</b>      |

| 2025                                             | Trade receivables<br>\$'000 | Payroll over-payments<br>\$'000 | Payroll cash advances<br>\$'000 | Payroll pay day loan<br>\$'000 | Impaired<br>\$'000 |
|--------------------------------------------------|-----------------------------|---------------------------------|---------------------------------|--------------------------------|--------------------|
| Loss allowance as at 1 July 2024                 | 45,980                      | 7,069                           | 33                              | 464                            | 53,546             |
| Increase/(decrease) in loss allowance recognised | 378                         | 3,067                           | (19)                            | 98                             | 3,524              |
| Amounts realised during the year                 | (37,348)                    | (2,572)                         | -                               | (189)                          | (40,109)           |
| <b>Loss allowance as at 30 June 2025</b>         | <b>9,010</b>                | <b>7,564</b>                    | <b>14</b>                       | <b>373</b>                     | <b>16,961</b>      |

## Note 15. Inventories

|                                               | 2026<br>\$'000 | 2025<br>\$'000 |
|-----------------------------------------------|----------------|----------------|
| Medical supplies and drugs                    | 142,878        | 148,883        |
| Less: Allowance for loss of service potential | (17,304)       | (29,323)       |
|                                               | <b>125,574</b> | 119,560        |
| Non-medical, engineering and other            | 85,218         | 91,347         |
| Catering and domestic                         | 6,772          | 6,032          |
|                                               | <b>217,564</b> | 216,939        |

**Material accounting policies**

Inventories are measured at weighted average cost, adjusted for obsolescence, other than general vaccine stock which is measured at cost on a first in first out basis. Inventory is held at the lower of cost and net realisable value.

Inventories consist mainly of pharmacy and general medical supplies held for sale to HHSs.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 16. Property, plant and equipment

| 2026                                    | Land<br>\$'000 | Buildings<br>\$'000 | Plant and<br>equipment<br>\$'000 | Capital works<br>in progress<br>\$'000 | Total<br>\$'000  |
|-----------------------------------------|----------------|---------------------|----------------------------------|----------------------------------------|------------------|
| Gross                                   | 269,970        | 1,564,635           | 1,056,307                        | 2,683,756                              | 5,574,668        |
| Less: Accumulated depreciation          | -              | (901,138)           | (712,430)                        | -                                      | (1,613,568)      |
| <b>Carrying amount at end of period</b> | <b>269,970</b> | <b>663,497</b>      | <b>343,877</b>                   | <b>2,683,756</b>                       | <b>3,961,100</b> |

| <i>Categorisation of fair value hierarchy</i>      | <i>Level 2 &amp; 3</i> | <i>Level 3</i> |                |                  |                  |
|----------------------------------------------------|------------------------|----------------|----------------|------------------|------------------|
| <b>Movement</b>                                    |                        |                |                |                  |                  |
| Carrying amount at start of period                 | 257,180                | 644,472        | 303,868        | 1,758,419        | 2,963,939        |
| Additions                                          | 8,791                  | 1,627          | 42,339         | 1,790,913        | 1,843,670        |
| Donations made                                     | -                      | -              | (14)           | -                | (14)             |
| Disposals                                          | (694)                  | (1)            | (3,168)        | -                | (3,863)          |
| Revaluation increments/(decrements)                | 8,349                  | 3,119          | -              | -                | 11,468           |
| Transfers (to)/from HHSs                           | (7,540)                | (683,247)      | (17,178)       | -                | (707,965)        |
| Transfer (to)/from Economic Development Queensland | (5,372)                | -              | -              | -                | (5,372)          |
| Transfers between classes                          | 9,256                  | 736,627        | 109,897        | (855,780)        | -                |
| Impairment capital works in progress               | -                      | -              | -              | (9,796)          | (9,796)          |
| Depreciation expense                               | -                      | (39,100)       | (91,867)       | -                | (130,967)        |
| <b>Carrying amount at end of period</b>            | <b>269,970</b>         | <b>663,497</b> | <b>343,877</b> | <b>2,683,756</b> | <b>3,961,100</b> |

| 2025                                    | Land<br>\$'000 | Buildings<br>\$'000 | Plant and<br>equipment<br>\$'000 | Capital works<br>in progress<br>\$'000 | Total<br>\$'000  |
|-----------------------------------------|----------------|---------------------|----------------------------------|----------------------------------------|------------------|
| Gross                                   | 257,180        | 1,474,568           | 989,205                          | 1,758,419                              | 4,479,372        |
| Less: Accumulated depreciation          | -              | (830,096)           | (685,337)                        | -                                      | (1,515,433)      |
| <b>Carrying amount at end of period</b> | <b>257,180</b> | <b>644,472</b>      | <b>303,868</b>                   | <b>1,758,419</b>                       | <b>2,963,939</b> |

| <i>Categorisation of fair value hierarchy</i> | <i>Level 2 &amp; 3</i> | <i>Level 3</i> |                |                  |                  |
|-----------------------------------------------|------------------------|----------------|----------------|------------------|------------------|
| <b>Movement</b>                               |                        |                |                |                  |                  |
| Carrying amount at start of period            | 244,138                | 582,658        | 289,773        | 1,100,222        | 2,216,791        |
| Additions                                     | 5,607                  | 391            | 36,479         | 1,216,958        | 1,259,435        |
| Donations received                            | -                      | -              | 6              | -                | 6                |
| Donations made                                | -                      | -              | (10)           | -                | (10)             |
| Disposals                                     | -                      | (1)            | (4,129)        | -                | (4,130)          |
| Revaluation increments/(decrements)           | 8,953                  | 51,507         | -              | -                | 60,460           |
| Transfers (to)/from HHSs                      | (1,928)                | (357,794)      | (10,699)       | -                | (370,421)        |
| Transfers (to)/from intangibles               | -                      | -              | (625)          | 116              | (509)            |
| Transfer (to)/from the Department of Justice  | -                      | -              | (3,966)        | -                | (3,966)          |
| Transfers between classes                     | 410                    | 403,711        | 79,580         | (483,701)        | -                |
| Impairment capital works in progress          | -                      | -              | -              | (75,176)         | (75,176)         |
| Depreciation expense                          | -                      | (36,000)       | (82,541)       | -                | (118,541)        |
| <b>Carrying amount at end of period</b>       | <b>257,180</b>         | <b>644,472</b> | <b>303,868</b> | <b>1,758,419</b> | <b>2,963,939</b> |

**Material accounting policies**

Property, plant and equipment are initially recorded at cost plus any other costs directly incurred in bringing the asset to the condition ready for use. Items or components that form an integral part of an asset and are separately identifiable are recognised as a single asset. Significant projects undertaken on behalf of HHSs which are completed within the financial year are valued and transferred to the HHS at fair value. The cost of items acquired during the financial year has been determined by management to materially represent the fair value at the end of the reporting period.

Assets received for no consideration from another Queensland Government agency are recognised at fair value, being the net book value recorded by the transferor immediately prior to the transfer. Assets acquired at no cost,

or for nominal consideration, other than a transfer from another Queensland Government entity, are initially recognised at their fair value by the Department at the date of acquisition.

The Department recognises items of property, plant and equipment when they have a useful life of more than one year and have a cost or fair value equal to or greater than the following thresholds:

- \$10,000 for Buildings (including land improvement)
- \$1 for Land
- \$5,000 for Plant and equipment

# Notes to and forming part of the financial statements

For the year ended 30 June 2026

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

Depreciation (representing a consumption of an asset over time) is calculated on a straight-line basis (equal amount of depreciation charged each year). The residual (or scrap) value is assumed to be zero, with the exception of ambulances. Annual depreciation is based on the cost or the fair value of the asset and the Department's assessments of the remaining useful life of individual assets. Land is not depreciated as it has an unlimited useful life. Assets under construction (work in progress) are not depreciated until they are ready for use.

The Department's buildings have total useful lives ranging from 10 to 60 years, with exceptions up to 109 years; for plant and equipment the total useful life is between 2 and 26 years, with exceptions up to 52 years:

- 2 to 20 years for Computer equipment, and Office furniture & equipment, with exceptions up to 42 years
- 2 to 20 years for Medical equipment, with exceptions up to 50 years
- 3 to 26 years for Engineering equipment, with exceptions up to 52 years
- 3 to 17 years for Vehicles, with exceptions to 19 years

### Fair Value Measurement

Land and buildings are measured at fair value, which are reviewed each year to ensure they are materially correct. Land and buildings are comprehensively revalued once every five years, or whenever volatility is detected, with values adjusted for indexation in the interim years. Fair value measurement of a non-current asset is determined by taking into account its highest and best use, which is its current use as the asset is neither classified as held-for-sale under AASB 5 *Non-current Assets Held for Sale and Discontinued Operations*, nor is it highly probable that the asset will be used for an alternative purpose. All assets of the Department for which fair value is measured in line with the fair value hierarchy, take into account observable and unobservable data inputs.

Observable inputs, which are used in Level 2 ratings, are publicly available data relevant to the characteristics of the assets being valued, such as published sales data for land and residential dwellings. Unobservable inputs are data, assumptions, and judgements not available publicly, but relevant to the characteristics of the assets being valued and are used in Level 3 ratings. Significant unobservable inputs used by the Department include subjective adjustments made to observable data to take account of any specialised nature of the buildings (i.e., laboratories, stations and heritage listed), including historical and current construction contracts (and/or estimates of such costs), and assessments of technological and external obsolescence and physical deterioration as well as remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets.

Reflecting the specialised nature of health service buildings, fair value is determined using current replacement cost methodology. Current replacement cost represents the price that would be received for the asset, based on the estimated cost to construct a substitute asset of comparable utility, adjusted for obsolescence. This requires identification of

the full cost of a replacement asset, adjusted to take account of the age and obsolescence of the existing asset. The cost of a replacement asset is determined by reference to a current day equivalent asset, built to current standards and with current materials.

The Department's land and buildings are independently and professionally valued by Acumentis Pty Ltd (qualified valuers) and AECOM (qualified quantity surveyors) respectively. The Department also revalues significant, newly commissioned assets in the same manner to ensure that they are transferred to HHSs at fair value.

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is expensed to the extent it exceeds the balance, if any, of the revaluation surplus. On revaluation, accumulated depreciation is restated proportionately with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

### Impairment of non-current assets

All non-current assets held at cost are assessed for indicators of impairment on an annual basis. If an indicator of impairment exists, the Department determines the asset's recoverable amount (higher of value in use and fair value less costs of disposal). Any amounts by which the asset's carrying amount exceeds the recoverable amount is considered an impairment loss.

### Land

The fair value of land was based on publicly available data including recent sales of similar land in nearby localities. In determining the values, adjustments were made to the sales data to consider the land's size, street/road frontage and access and any significant factors such as land zoning and easements. Land zonings and easements indicate the permissible use and potential development of the land.

The revaluation program resulted in a \$7.4M increment (\$8.7M increment in 2024-25) to the carrying amount of land. For land not subject to comprehensive valuations, indices of between 2.6 to 4.9 per cent were applied, which were sourced from Acumentis Pty Ltd.

### Buildings

The Department recognises five heritage buildings held at value of \$4.2M (five buildings at value of \$4.2M in 2024-25).

An independent fully comprehensive revaluation of 192 buildings and site improvements was performed during 2025-26. In accordance with Queensland Health guidelines regarding Environmental Sustainability Design (ESD), the valuer has included consideration for these requirements in their comprehensive revaluations of all buildings and site improvements in 2025-26. This needs to be factored into the requirements of the particular asset.

For all remaining buildings and site improvements not subject to independent fully comprehensive revaluations during 2025-26, indices of between 5.1 (Rural/remote zones) to 8.2 (South-East Queensland, Metropolitan and Regional zones) per cent were instead applied, which were sourced from AECOM.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

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

Indices are based on inflation (rises in labour, plant, and material prices) across the industry and account for regional variances due to specific market conditions. The state of Queensland generally has seen above market price increases during the past year that were largely driven by higher demand for property due to buyer behaviours, net immigration from other states and construction cost increases from interruptions to supply chains. The total of building valuations for 2025-26 resulted in a net increment to the building portfolio of \$32.2M (\$32.0M increment in 2024-25).

## Note 17. Leases

## a) Lessee

This note provides information for leases where the Department is a lessee. For leases where the Department is a lessor (refer Note 17 (b)).

## (i) The statement of financial position shows the following amounts relating to leases:

## Right-of-use assets

| 2026                                    | Buildings<br>\$'000 | Equipment<br>\$'000 | Total<br>\$'000 |
|-----------------------------------------|---------------------|---------------------|-----------------|
| Gross                                   | 492,458             | 123                 | 492,581         |
| Less: Accumulated depreciation          | (13,419)            | (123)               | (13,542)        |
| <b>Carrying amount at end of period</b> | <b>479,039</b>      | <b>-</b>            | <b>479,039</b>  |

## Movement

|                                         |                |          |                |
|-----------------------------------------|----------------|----------|----------------|
| Carrying amount at start of period      | 22,193         | 19       | 22,212         |
| Additions                               | 457,894        | -        | 457,894        |
| Re-measurements                         | 3,471          | -        | 3,471          |
| Depreciation expense                    | (4,519)        | (19)     | (4,538)        |
| <b>Carrying amount at end of period</b> | <b>479,039</b> | <b>-</b> | <b>479,039</b> |

| 2025                                    | Buildings<br>\$'000 | Equipment<br>\$'000 | Total<br>\$'000 |
|-----------------------------------------|---------------------|---------------------|-----------------|
| Gross                                   | 31,093              | 123                 | 31,216          |
| Less: Accumulated depreciation          | (8,900)             | (104)               | (9,004)         |
| <b>Carrying amount at end of period</b> | <b>22,193</b>       | <b>19</b>           | <b>22,212</b>   |

## Movement

|                                         |               |           |               |
|-----------------------------------------|---------------|-----------|---------------|
| Carrying amount at start of period      | 19,657        | 59        | 19,716        |
| Additions                               | 1,759         | -         | 1,759         |
| Re-measurements                         | 4,331         | -         | 4,331         |
| Depreciation expense                    | (3,554)       | (40)      | (3,594)       |
| <b>Carrying amount at end of period</b> | <b>22,193</b> | <b>19</b> | <b>22,212</b> |

## Capital work in progress

The Department is responsible for managing major health infrastructure projects for the HHSs. During the construction phase these projects remain on the Department's Statement of financial position as a work in progress asset. Significant, newly commissioned assets are firstly transferred to the Department's building class, revalued to fair value, and then transferred to the respective HHS. Other commissioned assets are transferred from the Department's work in progress to the respective HHS which recognises assets in their relevant asset class.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 17. Leases (continued)

## Lease liabilities

|             | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------|----------------|----------------|
| Current     | 18,015         | 3,714          |
| Non-current | 455,983        | 58,388         |
|             | <b>473,998</b> | <b>62,102</b>  |

## Material accounting policies

## The Department as Lessee

For any new contracts entered into, the Department considers whether a contract is, or contains, a lease. A lease is defined as a contract, or part of a contract, which conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration. To apply this definition the Department assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Department;
- the Department has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract; and
- the Department has the right to direct the use of the identified asset throughout the period of use. The Department also assesses whether it has the right to direct how and for what purpose the asset is used throughout the period of use.

The majority of lease contracts are held with the Department of Housing and Public Works (DHPW) or non-specialised, commercial office accommodation through the Queensland Government Accommodation Office (QGAO) and residential accommodation through the Government Employee Housing (GEH) program.

Amendments to the framework agreements that govern QGAO and GEH result in the above arrangements being exempt from lease accounting under AASB 16 *Leases*. This is due to DHPW having substantive substitution rights over the non-specialised, commercial office accommodation, and residential premises assets used within these arrangements. These services continue to be expensed.

Motor vehicles provided under QFleet program are exempt from lease accounting under AASB 16. This is due to DHPW holding substantive substitution rights for vehicles provided under the scheme. Costs for these services continue to be expensed as supplies and services expenditure when incurred.

## Measurement and recognition of leases as a lessee

At lease commencement date, the Department recognises a right-of-use asset and a lease liability on the balance sheet. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability, any initial direct costs incurred by the Department, an estimate of any costs to dismantle and remove the asset at the end of the lease, and any lease payments made in advance of the lease commencement date (net of any incentives received).

The Department depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The Department also assesses the right-of-use asset for impairment when such indicators exist.

At the commencement date, the Department measures the lease liability at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the Department's incremental borrowing rate. Queensland Treasury have mandated that unless an implicit rate is stated in the lease, that agencies are to use incremental borrowing rates and further mandates that Queensland Treasury Corporation's Fixed Rate Loan rates are to be used as the incremental borrowing rate that correspond to the commencement date and term of the lease.

Lease payments included in the measurement of the lease liability are made up of fixed payments (including in substance fixed payments), variable payments based on an index or rate, amounts expected to be payable under a residual value guarantee and payments arising from options reasonably certain to be exercised.

Subsequent to initial measurement, the liability is reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or Statement of comprehensive income if the right-of-use asset is already reduced to zero.

The Department has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in the Statement of comprehensive income on a straight-line basis over the lease term.

The total cash outflow for lease principal payments in 2025-26 was \$4.2M (\$4.5M in 2024-25). Refer Note 10 for the lease liability interest expense.

## Translational Research Institute Pty Ltd

The Department holds an occupancy lease with Translational Research Institute Pty Ltd (TRI). The Department acts as a lessor by sub-leasing a portion of the leased property (Refer Note 17 (b)). Under AASB 16 the Department recognises transactions as both lessee and lessor.

Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants other than the security interests in the leased assets that are held by

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 17. Leases (continued)

the lessor. Leased assets may not be used as security for borrowing purposes.

**Mater Springfield**

The Department has entered into a Services Framework Agreement with Mater Misericordiae Ltd (Mater). The Department has contracted with Mater to have access to the extended Mater Private Hospital. The extension was agreed between the Department and Mater to further support public health care in the greater Ipswich region. Mater has

agreed to provide access to the Department for the delivery of public health services. A monthly facility access fee is to be paid to Mater by the Department. The first payment was made in May 2026 when the facility began operations.

The contract has been assessed as meeting the recognition requirements of AASB 16 Leases and has recognised a lease liability and right of use asset.

**b) Lessor**

The Department acts as a lessor by sub-leasing floor space in the TRI building to the University of Queensland. The sub-lease with the lessor is for the same term as that for the Department on the head lease. The sub-lease expires in 2043.

**(i) The Statement of financial position shows the following amounts relating to lessors:**

Lease receivable (refer Note 14)

|             | 2026<br>\$'000 | 2025<br>\$'000 |
|-------------|----------------|----------------|
| Current     | 1,432          | 1,361          |
| Non-current | 36,306         | 37,738         |
|             | <b>37,738</b>  | <b>39,099</b>  |

**(ii) Amounts recognised in the Statement of comprehensive income**

The statement of comprehensive income shows the following amounts relating to lessors:

|                                                                    | 2026<br>\$'000 | 2025<br>\$'000 |
|--------------------------------------------------------------------|----------------|----------------|
| Rentals received from operating leases (included in other revenue) | 7,678          | 7,227          |
| Interest received (included in interest revenue)                   | 1,978          | 2,045          |
|                                                                    | <b>9,656</b>   | <b>9,272</b>   |

The Department has assessed that the sub-lease is a finance lease after considering the indicators of a finance lease in AASB 16. Accordingly, as a sub-lessor the Department has applied the following accounting policy:

- derecognises a portion of the right-of-use asset relating to the head lease that it transfers to the sub-lessee, and recognises the net investment in the sublease as a receivable; and

- retains the total lease liability relating to the head lease in its statement of financial position, which represents the lease payments owed to the head lessor; and
- recognises during the term of the lease the finance income on the sublease.

The Department also assesses the receivable for impairment.

**c) Maturity analysis**

Minimum lease cash payments to be made on the lease liability and received on the sub-lease are as follows:

|                    | Lease liability payments to be made |                | Lease receivable payments to be received |                |
|--------------------|-------------------------------------|----------------|------------------------------------------|----------------|
|                    | 2026<br>\$'000                      | 2025<br>\$'000 | 2026<br>\$'000                           | 2025<br>\$'000 |
| In year 1          | 21,129                              | 6,798          | 3,339                                    | 3,339          |
| In year 2          | 20,602                              | 6,611          | 3,339                                    | 3,339          |
| In year 3          | 19,286                              | 6,215          | 3,339                                    | 3,339          |
| In year 4          | 18,984                              | 5,103          | 3,339                                    | 3,339          |
| In year 5          | 18,984                              | 4,892          | 3,339                                    | 3,339          |
| Later than 5 years | 404,797                             | 63,593         | 40,064                                   | 43,403         |
|                    | <b>503,782</b>                      | <b>93,212</b>  | <b>56,759</b>                            | <b>60,098</b>  |

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 17. Leases (continued)

**d) Disclosures about sensitivity to interest rate movements**

The Mater Springfield lease is subject to quarterly interest rate adjustments based on 90-day Australian Bank Bill Swap Bid Rate (BBSY), as administered by ASX Benchmarks Pty Ltd. BBSY is a commonly used floating benchmark rate in the Australian financial market.

The following interest rate sensitivity analysis is based on a report similar to that provided to management. It illustrates the impact on net income if the BBSY rate were to change by +/- 0.25% from the year end rates applied to the department's lease liability with Mater. Holding all other variables constant, this movement would result in an increase/(decrease) in the department's operating result and equity of \$1,028,584.

| Floating rate lease liability              | Impact on operating result<br>\$'000 | Impact on equity<br>\$'000 |
|--------------------------------------------|--------------------------------------|----------------------------|
| Interest rates increase by 25 basis points | (1,029)                              | (1,029)                    |
| Interest rates decrease by 25 basis points | 1,029                                | 1,029                      |

## Note 18. Intangibles

|                                                     | Software purchased |              | Software generated |                | Software work in progress |               |                | Total          |
|-----------------------------------------------------|--------------------|--------------|--------------------|----------------|---------------------------|---------------|----------------|----------------|
|                                                     | 2026               | 2025         | 2026               | 2025           | 2026                      | 2025          | 2026           | 2025           |
|                                                     | \$'000             | \$'000       | \$'000             | \$'000         | \$'000                    | \$'000        | \$'000         | \$'000         |
| Gross                                               | 98,526             | 123,561      | 533,473            | 655,115        | 45,691                    | 48,733        | 677,690        | 827,409        |
| Less: Accumulated amortisation                      | (94,557)           | (118,714)    | (417,678)          | (446,405)      | -                         | -             | (512,235)      | (565,119)      |
| <b>Carrying amount at end of period</b>             | <b>3,969</b>       | <b>4,847</b> | <b>115,795</b>     | <b>208,710</b> | <b>45,691</b>             | <b>48,733</b> | <b>165,455</b> | <b>262,290</b> |
| <i>Represented by movements in carrying amount:</i> |                    |              |                    |                |                           |               |                |                |
| <b>Carrying value at 1 July</b>                     | <b>4,847</b>       | <b>6,797</b> | <b>208,710</b>     | <b>230,546</b> | <b>48,733</b>             | <b>43,782</b> | <b>262,290</b> | <b>281,125</b> |
| Additions                                           | -                  | 558          | -                  | 27             | 15,100                    | 24,061        | 15,100         | 24,646         |
| Disposals                                           | -                  | -            | -                  | (14)           | -                         | -             | -              | (14)           |
| Transfers (to)/from property, plant & equipment     | -                  | 625          | -                  | -              | -                         | (116)         | -              | 509            |
| Transfers between classes                           | 2,748              | -            | 14,367             | 18,927         | (17,115)                  | (18,927)      | -              | -              |
| Write-off of software work in progress              | -                  | -            | -                  | -              | (1,027)                   | (67)          | (1,027)        | (67)           |
| Amortisation expense                                | (3,626)            | (3,133)      | (107,282)          | (40,776)       | -                         | -             | (110,908)      | (43,909)       |
| <b>Carrying amount at end of period</b>             | <b>3,969</b>       | <b>4,847</b> | <b>115,795</b>     | <b>208,710</b> | <b>45,691</b>             | <b>48,733</b> | <b>165,455</b> | <b>262,290</b> |

**Material accounting policies**

Intangible assets are only recognised if their cost is equal to or greater than \$100,000. Intangible assets are recorded at cost, which is, purchase price plus costs directly attributable to the acquisition, less accumulated amortisation, and impairment losses. Internally generated software includes all direct costs associated with the development of that software. All other costs are expensed as incurred. Intangible assets are amortised on a straight-line basis over their estimated useful life with a residual value of zero. The estimated useful life and amortisation method are reviewed periodically, with the effect of any changes in estimate being accounted for on a prospective basis.

The total useful life for the Department's software ranges from 2 to 17 years, with exceptions up to 29 years. The Department controls registered intellectual property, in the form of patents, designs and trademarks, and other unregistered intellectual property, in the form of copyright. At the reporting dates these intellectual property assets do not meet the recognition criteria as their values cannot be measured reliably.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 19. Payables

|                                       | 2026<br>\$'000   | 2025<br>\$'000   |
|---------------------------------------|------------------|------------------|
| Appropriations payable                | 826,910          | 757,440          |
| Trade payables                        | 636,331          | 589,202          |
| PAYG withholdings                     | 163,290          | 187,856          |
| HHS payables                          | 198,824          | 229,147          |
| Other payables                        | 4,649            | 5,197            |
| Contract liability - Commonwealth     | 36               | -                |
| Non-contract liability - Commonwealth | 1,567            | -                |
|                                       | <b>1,831,607</b> | <b>1,768,842</b> |

**Material accounting policies**

Payables are recognised for amounts to be paid in the future for goods and services received. Trade payables are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. The amounts are unsecured and normally settled within 60 days.

## Note 20. Accrued employee benefits

|                                     | 2026<br>\$'000   | 2025<br>\$'000   |
|-------------------------------------|------------------|------------------|
| Salaries and wages accrued          | 971,965          | 783,533          |
| Annual leave levy payable           | 519,833          | 457,331          |
| Long service leave levy payable     | 115,914          | 107,517          |
| Other employee entitlements payable | 134,556          | 124,347          |
|                                     | <b>1,742,268</b> | <b>1,472,728</b> |

**Material accounting policies**

Wages and salaries due but unpaid at reporting date are recognised at current salary rates and are expected to be fully settled within 12 months of reporting date. These liabilities are recognised at undiscounted values. Provisions for annual leave, long service leave and superannuation are reported on a whole-of-government basis pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

## Note 21. Asset revaluation surplus

|                                                    | Land<br>2026<br>\$'000 | Land<br>2025<br>\$'000 | Buildings<br>2026<br>\$'000 | Buildings<br>2025<br>\$'000 | Total<br>2026<br>\$'000 | Total<br>2025<br>\$'000 |
|----------------------------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|-------------------------|-------------------------|
| Carrying amount at start of period                 | 128,239                | 119,286                | 326,030                     | 291,876                     | 454,269                 | 411,162                 |
| Asset revaluation increment/(decrement)            | 8,349                  | 8,953                  | 3,119                       | 51,507                      | 11,468                  | 60,460                  |
| Asset revaluation transferred to retained surplus* | (509)                  | -                      | 31,846                      | (17,353)                    | 31,337                  | (17,353)                |
| <b>Carrying amount at end of period</b>            | <b>136,079</b>         | <b>128,239</b>         | <b>360,995</b>              | <b>326,030</b>              | <b>497,074</b>          | <b>454,269</b>          |

\* Represents transfers via Equity for revaluation increments/(decrements) on land & building assets recorded by the Department of Health in its capacity as the asset management administrator.

## Note 22. Interests in associates

**Associates**

The Department has two associated entities - Translational Research Institute Pty Ltd (TRI) and Translational Research Institute Trust (TRI Trust). The Department does not control either entity but does have significant influence over the financial and operating policy decisions. The Department uses the equity method to account for its interest in associates.

Translational Research Institute Pty Ltd (the Company) is the trustee of the TRI Trust and does not trade.

The objectives of the TRI Trust are to maintain the Translational Research Institute Facility (TRI Facility), and to operate and manage the TRI Facility to promote medical study, research, and education.

TRI has a 31 December year end. TRI's financial statements for the 12 months 1 July 2025 to 30 June 2026, endorsed by the TRI Board, are used to apply the equity method. There have been no changes to accounting policies or any changes to any agreements with TRI since 31 December 2025. The information disclosed below reflects the amounts presented in the financial statements of TRI and not the Department's share of those amounts. Where necessary, they have been amended to reflect adjustments made by the Department, including fair value adjustments and modifications for differences in accounting policy.

**Joint Operations**

The Department, through Queensland Ambulance Service (QAS), has a joint operation agreement with the Queensland Fire Department (QFD), entitled "Co-location of Kedron Park Facility". The agreement provides for the co-location, management, and operation of the Emergency Services Complex, located at Kedron, Queensland. In accordance with the agreement, the Department has a 39.6% share of net assets jointly owned with QFD.

The Department is a partner to the Australian e-Health Research Centre (AEHRC) joint operation. The current agreement runs to 30 June 2027. The Department has no rights to the net assets or liabilities of the AEHRC, except a return of cash contributions in limited circumstances. The Department makes a cash contribution of \$1.5M per annum.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 22. Interests in associates (continued)

| Entity                                                        | Ownership Interest                                       |                |
|---------------------------------------------------------------|----------------------------------------------------------|----------------|
| <b>Translational Research Institute Pty Ltd (the Company)</b> |                                                          |                |
| Incorporated in Australia on 12 June 2009                     | 25 shares of \$1 per share (25% shareholding)            |                |
| <b>Translational Research Institute Trust (TRI Trust)</b>     |                                                          |                |
| Incorporated in Australia on 16 June 2009                     | 25 units with equal voting rights (25% of voting rights) |                |
|                                                               | 2026<br>\$'000                                           | 2025<br>\$'000 |
| <b>SUMMARISED STATEMENT OF COMPREHENSIVE INCOME</b>           |                                                          |                |
| Revenue                                                       | 74,272                                                   | 80,724         |
| Expenses                                                      | (54,618)                                                 | (48,000)       |
| SURPLUS/(DEFICIT)                                             | 19,654                                                   | 32,724         |
| Other comprehensive income                                    | -                                                        | -              |
| <b>TOTAL COMPREHENSIVE INCOME</b>                             | <b>19,654</b>                                            | <b>32,724</b>  |
| <b>THE DEPARTMENT'S SHARE OF TOTAL COMPREHENSIVE INCOME</b>   | <b>4,914</b>                                             | <b>8,181</b>   |

The summarised financial information of the TRI Trust is set out below:

|                                                   |                |                |
|---------------------------------------------------|----------------|----------------|
|                                                   | 2026<br>\$'000 | 2025<br>\$'000 |
| <b>SUMMARISED STATEMENT OF FINANCIAL POSITION</b> |                |                |
| Current assets                                    | 40,253         | 42,742         |
| Non-current assets                                | 336,848        | 313,605        |
| <b>TOTAL ASSETS</b>                               | <b>377,101</b> | <b>356,347</b> |
| Current liabilities                               | 16,755         | 16,949         |
| Non-current liabilities                           | 18,742         | 17,448         |
| <b>TOTAL LIABILITIES</b>                          | <b>35,497</b>  | <b>34,397</b>  |
| <b>NET ASSETS</b>                                 | <b>341,604</b> | <b>321,950</b> |
| <b>THE DEPARTMENT'S SHARE OF NET ASSETS</b>       | <b>85,402</b>  | <b>80,488</b>  |

## Note 23. Contingencies

*Guarantees*

As at 30 June 2026 the Department held guarantees of \$318.1M (\$187.1M in 2024-25) from third parties which are related to capital projects. These amounts have not been recognised as assets in the financial statements.

*Litigation in progress*

At 30 June 2026, the Department had 12 litigation cases, managed by QGIF, before the courts. As civil litigation is underwritten by the QGIF, the Department's liability in this area is limited up to \$20,000 per insurance event, where a settlement is awarded. There are also eight litigation cases, not managed by QGIF, before the courts, including one class action. These claims remain under active consideration and assessment.

The Department's legal advisers and management believe it would be misleading to estimate any amount payable (if any) in respect of litigation before the courts at this time.

Queensland's *Human Rights Act 2019* (the Act) protects 23 human rights. Under section 97 of the Act, public entities are required to include the number of human rights complaints received. For the year ended 30 June 2026, Queensland Health received nine human rights complaints, of which there was one related case remaining open.

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

## Note 24. Commitments for expenditure

|                                                                         | Capital<br>2026<br>\$'000 | Capital<br>2025<br>\$'000 | Leases<br>2026<br>\$'000 | Leases<br>2025<br>\$'000 |
|-------------------------------------------------------------------------|---------------------------|---------------------------|--------------------------|--------------------------|
| Committed at reporting date but not recognised as liabilities, payable: |                           |                           |                          |                          |
| within 1 year                                                           | 1,116,914                 | 1,479,827                 | 50,115                   | 56,623                   |
| 1 year to 5 years                                                       | 1,432,254                 | 1,258,487                 | 63,425                   | 111,467                  |
| more than 5 years                                                       | -                         | -                         | 867                      | 4,821                    |
|                                                                         | 2,549,168                 | 2,738,314                 | 114,407                  | 172,911                  |

Significant leases are entered into by the Department as a way of acquiring access to office accommodation and warehouse facilities. Lease terms, for these leases, extend over a period of 1 to 7 years. The Department has no options to purchase any of the leased spaces at the conclusion of the lease. Some leases do provide the option for a right of renewal at which time the lease terms are renegotiated. Lease payments are generally fixed but do contain annual inflation escalation clauses upon which future year rentals are determined, with rates ranging between 2 to 4 per cent. As described in Note 17, not all leases entered into are required to be recognised under AASB 16, and these have been disclosed as lease commitments in the table above.

## Note 25. Administered transactions and balances

## Material accounting policies

The Department administers, but does not control, certain resources on behalf of the Queensland Government. In doing so it has responsibility and is accountable for administering related transactions and items but does not have the discretion to deploy the resources for the achievement of the Department's objectives.

Amounts appropriated to the Department for transfer to other entities are reported as administered appropriation items.

Administered transactions and balances are comprised primarily of the movement of funds to the Queensland Office of the Health Ombudsman, the Queensland Mental Health Commission and Health and Wellbeing Queensland.

|                                 | 2026<br>\$'000 | Original<br>Budget<br>2026<br>\$'000 | 2025<br>\$'000 | Ref | Actual vs<br>budget<br>variance<br>\$'000 |
|---------------------------------|----------------|--------------------------------------|----------------|-----|-------------------------------------------|
| <b>Administered revenues</b>    |                |                                      |                |     |                                           |
| Administered item appropriation | 84,517         | 62,995                               | 92,712         | i.  | 21,522                                    |
| Taxes, fees and fines           | 2,279          | 4                                    | 2,153          |     | 2,275                                     |
| Total administered revenues     | 86,796         | 62,999                               | 94,865         |     | 23,797                                    |
| <b>Administered expenses</b>    |                |                                      |                |     |                                           |
| Grants                          | 84,517         | 62,999                               | 92,712         | i.  | 21,518                                    |
| Other expenses                  | 2,279          | -                                    | 2,153          |     | 2,279                                     |
| Total administered expenses     | 86,796         | 62,999                               | 94,865         |     | 23,797                                    |
| <b>Administered assets</b>      |                |                                      |                |     |                                           |
| <b>Current</b>                  |                |                                      |                |     |                                           |
| Cash                            | 39             | 153                                  | 308            |     | (114)                                     |
| Total administered assets       | 39             | 153                                  | 308            |     | (114)                                     |
| <b>Administered liabilities</b> |                |                                      |                |     |                                           |
| <b>Current</b>                  |                |                                      |                |     |                                           |
| Payables                        | 39             | 153                                  | 308            |     | (114)                                     |
| Total administered liabilities  | 39             | 153                                  | 308            |     | (114)                                     |

## Notes to and forming part of the financial statements

For the year ended 30 June 2026

Note 25. Administered transactions and balances (continued)

**Actual vs budget comparison**

i. The variance (\$21.5M) for Administered appropriation and Grants relates to Office of the Health Ombudsman, arising from additional non-recurrent funding required to support operational expenditure in the 2025–26 financial year.

Note 26. Reconciliation of payments from Consolidated Fund to Administered revenue

|                                                   | 2026          | 2025   |
|---------------------------------------------------|---------------|--------|
|                                                   | \$'000        | \$'000 |
| Budgeted appropriation                            | 62,995        | 88,887 |
| Transfers (to)/from other headings                | 21,522        | 3,825  |
| <b>Administered revenue recognised in Note 25</b> | <b>84,517</b> | 92,712 |

Note 27. Activities and other events

There were no other material events after the reporting date of 30 June 2026 that have a bearing on the Department's operations, the results of those operations or these financial statements.

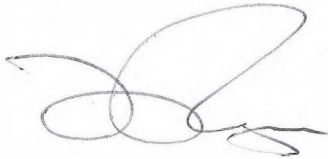
## Management Certificate

For the year ended 30 June 2026

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

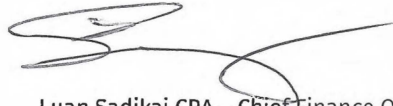
- a) the prescribed requirements for establishing and keeping the accounts have been complied with, in all material respects and;
- b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Health (the Department) for the financial period ended 30 June 2026 and of the financial position of the Department at the end of that year; and

The Director-General, as the Accountable Officer of the Department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Dr David Rosengren – Director-General  
Department of Health

Date 24/8/2026



Luan Sadikaj CPA – Chief Finance Officer  
Department of Health

Date 24/8/2026

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Health

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Department of Health.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2026, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- 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.
- c) In my opinion, the financial report:
  - i. gives a true and fair view of the department's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
  - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

#### Basis for opinion

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

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

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

## **Responsibilities of the Accountable Officer for the financial report**

The Accountable Officer 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 such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the department'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 department 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. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

[www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

[www.qao.qld.gov.au/audit-program/audit-standards](http://www.qao.qld.gov.au/audit-program/audit-standards)

These descriptions form part of my auditor's report.



Rachel Vagg  
Auditor-General

25 August 2026  
Queensland Audit Office  
Brisbane

## Appendix 1 - Public Health Statement 2025-26

The Public Health Report is published in accordance with Section 454 of the *Public Health Act 2005*, which requires annual reporting on public health issues for Queensland.

### 1. Immunisation

Immunisation remains a cornerstone of public health, protecting people from serious vaccine-preventable diseases while helping to reduce pressure on the healthcare system. For example:

- The free maternal and infant respiratory syncytial virus (RSV) immunisation program has resulted in an estimated 1,681 fewer hospitalisations among infants under six months old since it commenced in April 2024
- Queensland's new nasal spray influenza (flu) immunisation program for children aged 2–17 years contributed to 22,400 more children and young people (including nearly 3,300 more First Nations children and young people) being immunised against influenza compared with the same period in 2025.
- Queensland introduced new legislation expanding the scope of practice for trained immunisers to vaccinate without restrictions on vaccine type, patient age, or clinic location.

### 2. Supporting the best start to life

Queensland Health is committed to ensuring young Queenslanders have the best start to life. This includes:

- The *Healthy Kindy Kids* Program: This is a \$37.5 million commitment which will deliver free vision, hearing, and speech and language screening to children in government-approved kindergartens. Following a successful pilot in Townsville in late 2025, the program will be implemented more widely in 2026–27 including in the Gold Coast, Brisbane North (through Children's Health Queensland), and further rollout in Townsville.
- The *Pēpi-Pod®* Program: This program includes safer sleep education and a portable safe sleep space which aims to reduce Sudden Unexpected Death in Infancy (SUDI). Following procurement, resource development and statewide consultation in 2025-26 the program will be rolled out statewide from August 2026.

### 3. One Health

Queensland Health is a national leader in responding to health challenges using One Health principles. The approach involves responding to zoonotic diseases by collaborating across human, animal, plant and environmental sectors. Following the execution of an intergovernmental One Health agreement across four key Queensland Government agencies, the Population Health Division is further developing One Health capability and coordination mechanisms within Queensland Health and with our partners to effectively respond to threats such as Highly Pathogenic Avian Influenza (HPAI), Hendra virus and mosquito borne illnesses.

### 4. Smoking / Vaping

Queensland has strengthened its response to illicit tobacco and vapes through legislation, enforcement, public education and free quit support services. In 2025–26, approximately

300 non-compliant retail outlets were subject to closure orders, more than 62 million illicit cigarettes were seized, and about \$130 million in fines were issued. Queensland Quitline also recorded a 60% increase in calls between December 2025 and April 2026 compared with the same period a year earlier. Over time, sustained reductions in smoking are expected to deliver substantial health benefits for Queenslanders.

## Appendix 2 - Public Health (Department of Health) Regulator performance report 2025-26

Queensland Government regulators whose regulatory activities impact businesses, particularly small businesses, are required to publicly report annually on their regulatory performance against five regulator model practices (RMPs)<sup>1</sup>. All regulator performance reports are published on the Queensland Productivity Commission's website<sup>2</sup>.

The Queensland Government Regulator Performance Framework (the framework), available on the Queensland Productivity Commission website, is part of the Queensland Government's commitment to maintain community and environmental safeguards through effective and efficient regulatory practice, without unnecessary compliance burden.

The framework sets out the following five regulator model practices:

1. Ensure regulatory activity is proportionate to risk and minimises unnecessary burden
2. Consult and engage meaningfully with stakeholders
3. Provide appropriate information and support to assist compliance
4. Commit to continuous improvement
5. Be transparent and accountable in actions.

This report outlines the department's performance during 2025-26 in administering public health portfolio legislation (Table 1), against the five regulator model practices.

### Introduction

In 2025-26, the department's Population Health Division had primary responsibility for administering the public health (portfolio) legislation listed in Table 1. The main purpose of this legislation is to protect and promote public health by safeguarding the Queensland community from potential harm or illness caused by dangerous pathogens, hazardous substances or harmful practices.

The Population Health Division administers this suite of public health legislation, either solely or in collaboration with other areas of the department, including Clinical Support Queensland (in relation to the *Transplantation and Anatomy Act 1979*), Office of the Chief Medical Officer (in relation to the *Medicines and Poisons Act 2019*), and in partnership with Hospital and Health Service (HHS) Public Health Units (PHUs) and local governments.

Our regulator activities are conducted in close cooperation with other Queensland and national government regulators, including the Department of Primary Industries, Safe Food Production Queensland, Resources Safety and Health Queensland, Workplace Health and Safety Queensland, Office of the Health Ombudsman, Therapeutic Goods Administration, the Australian Health Practitioner Regulation Agency (Ahpra) and law enforcement agencies.

Regulated entities comprise individuals, organisations and businesses operating across a broad spectrum of the Queensland community.

Key regulator activities include providing education and guidance, granting approvals and licences, registering equipment and premises, receiving and managing notifications and complaints, conducting investigations, compliance monitoring and enforcement.

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<sup>1</sup> For further information about the Regulator Performance Framework, see [Queensland-Government-Regulator-Performance-Framework.pdf](#)

<sup>2</sup> Copies of previous Regulator Performance Reports are available at [Regulator performance framework - Queensland Productivity Commission](#)

## Regulator model practices (RMP)

### RMP 1: Ensure regulatory activity is proportionate to risk and minimises unnecessary burden

#### Supporting principles

- A proportionate approach is applied to compliance activities, engagement, and regulatory enforcement actions.
- Regulators do not unnecessarily impose on regulated entities.
- Regulatory approaches are updated and informed by intelligence so that effort is focused on risk.

#### Overview

The department administers health portfolio legislation in accordance with the department's *Legislative Compliance Management Framework* (LCMF), which promotes risk-based, intelligence driven and proportionate approaches for administering, monitoring, and enforcing compliance with legislation. The LCMF promotes clarity and consistency of regulatory approaches and aligns with the five regulator model practices in the Queensland Government Regulator Performance Framework. The LCMF includes a standard for monitoring and enforcing compliance with portfolio legislation.

#### Licensing and approvals

A focus for public health program areas is identifying opportunities to streamline regulatory processes (such as the granting of licences, certificates and approvals) and to not impose unnecessary costs on individuals, businesses and government agencies, including through reform of public health legislation.

A wide range of licences and approvals are granted under public health legislation. Table 2 indicates the number of licences and approvals granted during the 2025-26 financial year.

**Table 2: Licences and approvals granted by Queensland Health under public health legislation 2025-26**

| Act                                         | Number        | %             |
|---------------------------------------------|---------------|---------------|
| Assisted Reproductive Technology Act        | 4             | 0.01          |
| Food Act                                    | 116           | 0.30          |
| Medicines and Poisons Act (medicines)       | 12,286        | 31.43         |
| Medicines and Poisons Act (pest management) | 2,975         | 7.61          |
| Medicines and Poisons Act (poisons)         | 718           | 1.84          |
| Private Health Facilities Act               | 32            | 0.08          |
| Radiation Safety Act                        | 17,814        | 45.57         |
| Tobacco and Other Smoking Products Act      | 5,144         | 13.16         |
| <b>Total</b>                                | <b>39,089</b> | <b>100.00</b> |

Sources: MAPLE (Management Applications, Permits, Licensing related events), QScript, HARC (Healthcare Authorisation and Regulatory Compliance) and program area corporate records. Acts where no licences or approvals were granted are not shown.

#### Compliance monitoring and enforcement activities

Each year public health program areas, in consultation with HHS PHUs, develop risk-based, intelligence-driven compliance plans for each Act in the suite of public health portfolio legislation. These plans include proactive compliance monitoring (e.g. surveys, audits and inspections) and education activities, as well as enforcement strategies that support harm minimisation without unnecessarily placing a compliance burden on industry or

regulated entities. Additionally, public health authorised officers respond to complaints of possible breaches of the legislation, notifications and recalls.

As shown in Table 3, during the 2025-26 financial year, Queensland Health authorised officers responded to over 6,107 complaints about potential breaches of the legislation and undertook a range of inspections/audits and investigations to assess compliance, totalling 4,573 compliance assessment actions. We also received a total of 10,010 notifications under the legislation and responded to 139 recalls (Table 3). Most notifications were under the *Public Health Act 2005* (n = 7,135) of which 99% related to environmental hazards and water quality. All recalls were under the *Food Act 2006* (N=139), primarily relating to consumer level food recalls.

**Table 3: Public health legislation key compliance monitoring activities by Queensland Health 2025-26**

| Complaints | Inspection/audits | Investigations | Notifications | Recalls | Total  |
|------------|-------------------|----------------|---------------|---------|--------|
| 6,107      | 3,226             | 1,347          | 10,010        | 139     | 20,829 |

Sources: MAPLE and program area corporate records.

The regulatory action taken in response to complaints or findings of non-compliance is guided by a risk-based, escalating decision tool (i.e. enforcement matrix) to ensure consistent and proportionate enforcement action. A mix of tools are used, ranging from education, advice or warnings to more serious enforcement actions such as seizures, orders, prescribed infringement notices or prosecutions which may result in a significant fine or penalty.

The chosen regulatory action depends on the relative severity, likelihood of harm and any history of non-compliance. The more serious the actual or potential harm or consequence is, and the greater the likelihood of the non-compliance being repeated by the offender, the greater the intervention and enforcement action. Table 4 shows the range of enforcement actions undertaken by authorised officers during 2025-26. Seizures are shown separately in Table 5 to display the quantities of seized items.

**Table 4: Public health legislation enforcement actions by Queensland Health 2025-26**

| Act                                                | Written advice or warnings | Notices or Orders <sup>3</sup> | Prescribed Infringement Notices <sup>4</sup> | Legislative administrative actions <sup>5</sup> | Legal proceedings <sup>6</sup> | Total        | % <sup>7</sup> |
|----------------------------------------------------|----------------------------|--------------------------------|----------------------------------------------|-------------------------------------------------|--------------------------------|--------------|----------------|
| <i>Food Act 2006</i>                               | 37                         | 15                             | 13                                           | 0                                               | 0                              | 65           | 1              |
| <i>Medicines and Poisons Act 2019</i>              | 223                        | 77                             | 0                                            | 25                                              | 2                              | 327          | 5              |
| <i>Private Health Facilities Act 1999</i>          | 0                          | 39                             | 0                                            | 0                                               | 0                              | 39           | 1              |
| <i>Public Health Act 2005</i>                      | 37                         | 6                              | 0                                            | 0                                               | 0                              | 43           | 1              |
| <i>Radiation Safety Act 1999</i>                   | 65                         | 69                             | 0                                            | 0                                               | 0                              | 134          | 2              |
| <i>Tobacco and Other Smoking Products Act 1998</i> | 155                        | 871                            | 4,232                                        | 719                                             | 38                             | 6,015        | 91             |
| <b>Grand Total</b>                                 | <b>517</b>                 | <b>1,077</b>                   | <b>4,245</b>                                 | <b>744</b>                                      | <b>40</b>                      | <b>6,623</b> | <b>100</b>     |
| %                                                  | 8                          | 16                             | 64                                           | 11                                              | 1                              | 100          |                |

Sources: MAPLE and program area corporate records. Acts where no enforcement action was taken are not shown.

<sup>3</sup> Notices and orders: Include Improvement notices, Compliance notices, Remedial notices, Prohibition notices, Directions notices, Public Health orders and Enforcement orders or similar notices/orders issued. Excludes notices or orders issued to control contagious conditions/diseases (i.e. excludes emergency, behavioural or detention orders).

<sup>4</sup> Prescribed Infringement Notice (PIN) is a ticket or fine.

<sup>5</sup> Legislative administrative actions: Include changing a condition, suspension, cancellation or refusal of a licence, endorsement or authority (Act instrument); a show cause notice; an interim or short-term closure order; and/or a landlord lease termination notice during the reporting period.

<sup>6</sup> Legal proceedings: Include prosecutions and other court proceedings (e.g. court proceeding for contested PIN; Injunction order, Civil penalty or long-term closure order, and other Court orders) started during the reporting period.

<sup>7</sup> Due to rounding, percentages may not add up to 100%.

**Table 5: Public health legislation seizures by Queensland Health 2025-26**

| Act                                                | Item/s Seized                                        | Quantity of seized item/s |              |            |
|----------------------------------------------------|------------------------------------------------------|---------------------------|--------------|------------|
|                                                    |                                                      | Units                     | kg           | Litres     |
| <i>Food Act 2006</i>                               | Seizures relating to non-compliant food products     | 5                         |              |            |
|                                                    | <b>Sub-totals</b>                                    | <b>5</b>                  |              |            |
| <i>Radiation Safety Act 1999</i>                   | Banned radiation sources (solariums)                 | 3                         |              |            |
|                                                    | Laser apparatus                                      | 1                         |              |            |
|                                                    | Plain diagnostic X-ray apparatus                     | 1                         |              |            |
|                                                    | <b>Sub-totals</b>                                    | <b>5</b>                  |              |            |
| <i>Tobacco and Other Smoking Products Act 1998</i> | Bongs, ice pipes and hookahs                         | 42,781                    |              |            |
|                                                    | Illicit cigarettes and cigars                        | 65,206,668                |              |            |
|                                                    | Illicit loose tobacco                                |                           | 8,868        |            |
|                                                    | Legal cigarettes and cigars (compromised goods)      | 166,512                   |              |            |
|                                                    | Legal loose tobacco (compromised goods)              |                           | 79           |            |
|                                                    | Nicotine pouches                                     | 1,093,137                 |              |            |
|                                                    | Nitrous Oxide bulbs/cannisters (compromised goods)   | 27,725                    |              |            |
|                                                    | Other (e.g. blunt wraps)                             | 35,149                    |              |            |
|                                                    | Vaping devices (includes accessories and components) | 556,284                   |              |            |
|                                                    | Vaping liquids                                       |                           |              | 127        |
|                                                    | <b>Sub-totals</b>                                    | <b>67,128,256</b>         | <b>8,947</b> | <b>127</b> |
| <b>Grand Totals</b>                                |                                                      | <b>67,128,266</b>         | <b>8,947</b> | <b>127</b> |

Sources: MAPLE and program area corporate records. Acts where no seizures were made are not shown.

### Examples

Further examples that demonstrate alignment of regulatory activities with this regulator model practice (RMP 1) are included below.

#### ***Assisted Reproductive Technology Act 2024***

- Developed regulatory approach and strategies for guiding compliance and enforcement action under the Act to align with the Regulator Performance Framework.
- Developed and distributed a range of guidance materials for regulated entities to enable their compliance with the regulatory scheme.
- Used the Assisted Reproductive Technology Solution to receive and manage licence applications, compliance event notifications and notification updates from regulated entities.
- Provided written outcomes of compliance assessments to regulated entities, including feedback where no formal action is taken, using a proportionate risk-based and educative approach.

#### ***Food Act 2006***

- Undertook substantial work in relation to amendments and remake of the Food Regulation to ensure it aligns with contemporary food safety requirements and to appropriately control significant public health risks associated with contaminated food and foodborne illness. This included expanding schedule 2 list of contaminants and amending section 14 definition of 'prescribed food' to mean all food for sale, if intended as ready to eat food, including raw meat.
- Published the prescribed contaminant guideline for the expansion of prescribed contaminants under the Food Regulation and updated the related notification form.
- Updated the food business risk classification guideline to assist local government inspection and licensing of food businesses according to risk. A factsheet for food businesses was also published.

- Added novel mushrooms to the national ‘emerging issues register’ in consultation with key national food regulatory agencies.

#### ***Medicines and Poisons Act 2019 – Medicines***

- Published information relating to as-of-right authorisations for certain health practitioners who have completed a recognised training course to deal with Schedule 4 immunisation medicines and Schedule 2 paracetamol without the need for a prescription, standing order or extended practice authority.
- Updated consumer facing fact sheets to provide current information for accuracy and transparency.

#### ***Medicines and Poisons Act 2019 – Poisons***

- Assessed and granted substance authorities to persons and entities to authorise dealings with poisons and pesticides.
- Issued evidentiary aid certificates to support enforcement activities including obtaining warrants for seizure of regulated poisons and legal proceedings.
- Responded to significant poisoning incidents which required multi-jurisdictional and cross-agency coordination and response, including methanol in hand sanitiser and copper in cake decorating dust.

#### ***Private Health Facilities Act 1999***

- Completed review of compliance inspection frequency and requirements to reflect a revised risk assessment approach for licensing of private health facilities.
- Further developed the Healthcare Authorisation Regulatory Compliance (HARC) tool to underpin the collection of information from private health facilities to target and support proactive compliance monitoring.

#### ***Public Health Act 2005***

- Worked with other government agencies to address recommendations from the Swanbank Public Health Inquiry into odour issues at the Swanbank and New Chum industrial areas. A key action is to undertake a bioaerosol monitoring program around these industrial areas to assess and manage potential health risks.
- Provided health risk advice on results from air quality monitoring undertaken by the Department of Tourism, Science and Innovation (DETSI).

#### ***Public Health (Infection Control for Personal Appearance Services) Act 2003***

- Assessed emerging personal appearance services and complex infection control issues to provide risk-based advice to local governments, supporting proportionate regulatory responses and avoiding unnecessary regulatory intervention.

#### ***Radiation Safety Act 1999***

- Amended the Radiation Safety Regulation to expand the classes of persons who are ‘prescribed licensees’ for use licences. This amendment enabled certain dental practitioners, medical specialists and medical radiation practitioners to commence work in Queensland without delay and removed an unnecessary regulatory barrier to cross-border practice.

#### ***Tobacco and Other Smoking Products Act 1998***

- Completed a statewide compliance activity (Operation Major) to use the new short-term closure powers in the Tobacco and Other Smoking Products Act, with strong collaboration between all PHUs, Prevention Strategy Branch and Queensland Police Service.
- Used intelligence holdings and collaborated with agency partners to inform the strategic enforcement approach for the illicit tobacco market to ensure finite resources can be used to maximum impact and effect.

- Used proportional compliance measures to ensure that tobacco retailers return to compliance, including education and warnings.
- Introduced controlled purchase powers which will inform intelligence and target efforts toward risk.

#### ***Transplantation and Anatomy Act 1979***

- Made improvements to the online compliance reporting system to provide a streamlined approach for monitoring compliance with the Transplantation and Anatomy Act.
- Updated the online compliance survey to include questions on ante-mortem interventions following the introduction of a new legal framework for these interventions under the Act.
- Amended Queensland Health's criteria to advertise for human tissue under the Act to align with requirements under the Assisted Reproductive Technology Act.

#### ***Water Fluoridation Act 2008***

- Co-ordinated audits of all 22 Seqwater water fluoridation plants, (across 5 PHU areas) to take place within one 8-week window with correspondence issued by the Water Unit summarising audit outcomes, opportunities for improvements and non-compliances.

### **RMP 2: Consult and engage meaningfully with stakeholders**

#### **Supporting principles**

- Formal and informal consultation mechanisms are in place to allow for stakeholder input.
- Engagement is undertaken in ways that help regulators develop a genuine understanding of the regulated operating environment.
- Cooperative and collaborative relationships are established with stakeholders, including other regulators, to promote trust and improve the efficiency and effectiveness of the regulatory framework.

#### **Overview**

In undertaking regulator functions, the department recognises the importance of consulting and engaging meaningfully with a broad range of stakeholders to achieve desired regulatory outcomes and community health benefits.

Public health program areas routinely consult with stakeholders to maintain good communication channels and trusted working relationships. Communication strategies are aimed at informing stakeholders about proposed changes to legislation and policy and seeking feedback before and after implementation of changes. Relationships are maintained with key stakeholders to ensure potential risks or improvement opportunities are identified as early as possible.

Open and active engagement and communication occurs internally across Queensland Health, and externally with co-regulators, industry stakeholders, statutory agencies, regulated entities and the public. This is achieved through a range of formal and informal consultation mechanisms (for example webinars, seminars, face-to-face and online meetings, educational presentations, correspondence, and seeking feedback during inspection or consultation processes). Also, through regular or ad hoc information and feedback forums, including participation and engagement in formal working groups and ministerially appointed advisory groups and committees.

#### **Examples**

Examples that demonstrate alignment of regulatory activities with this regulator model practice (RMP 2) are included below.

### ***Assisted Reproductive Technology Act 2024***

- Consulted with a broad range of stakeholders regarding amendments to the Assisted Reproductive Technology (ART) Act and development of the Assisted Reproductive Technology Regulation.
- Developed an understanding of the operating environment of ART providers and the specific issues of donor-conceived persons, users of ART and donors by visiting each ART clinic in Queensland.
- Engaged with national reform activities for the ART sector being led by Victoria and the Australian Government.
- Developed a case conferencing model to provide individualised support to ART providers on how the Act applies to users of ART who are currently undergoing treatment or commenced treatment before the Act.
- Trained ART providers on the use of the Assisted Reproductive Technology Solution to support immediate uptake of the technology solution to apply for licences and make compliance event notifications.
- Completed over 200 individual stakeholder engagement activities to support implementation of the ART Act and early compliance with the new regulatory scheme. This included working with regulated entities, HHSs, community advocates, persons with lived experience, and other stakeholders.
- Established the first inter-jurisdictional national regulatory forum for ART regulators.

### ***Food Act 2006***

- Collaborated with other food regulation authorities in Australia and New Zealand to ensure compliance and enforcement with food standards are implemented and enforced consistently. This work is primarily achieved through the Implementation Subcommittee for Food Regulation (ISFR). ISFR established the Surveillance Evidence and Analysis Working Group (SEAWG) group. This group assists with the identification, planning, conducting and reporting on key coordinated surveillance and monitoring activities to address priorities for the food regulation system.
- Consulted and engaged with key national regulatory agencies via quarterly SEAWG teleconferences.
- Undertook extensive stakeholder consultation, including engagement with industry representatives, government agencies and professional organisations, to ensure the remake of the Food Regulation reflects current drafting practices and meets the needs of stakeholders.

### ***Medicines and Poisons Act 2019 – Medicines***

- Continued engagement with a wide range of stakeholders to maintain effective communication channels and trusted relationships with relevant groups to ensure any non-compliance and risks are detected and dealt with appropriately.
- Continued to coordinate quarterly meetings with the Office of the Health Ombudsman and the Australian Health Practitioner Regulation Agency to develop a joint understanding of agency functions in relation to medicines and to assist each agency to achieve their functions through information sharing, collaborating on responses to risks and joint monitoring of outcomes achieved.
- Responded to stakeholder queries via phone and email in a timely manner.

### ***Medicines and Poisons Act 2019 – Poisons***

- Engaged with relevant stakeholders such as the Australian Environmental Pest Managers Association (AEPMA), Local Government Association of Queensland (LGAQ), DETSI, Therapeutic Goods Administration (TGA) and PHUs to support the effective and efficient administration of the Medicines and Poisons Act.
- Targeted engagement with key stakeholders such as universities and drinking water service providers who hold a current substance authority to ensure substance authorities are fit for purpose.
- Presented at the National Alcohol and Policy Officers Group meetings regarding the availability and accessibility of nitrous oxide.
- Presented at the Biosecurity Advisory Committee meeting regarding poisons used for invasive (pest) animal control.

- Provided feedback to EnHealth on the Draft Environmental Health Risk Assessment Guideline and Australian Exposure Factor Guide (2026).
- Participated as a member of the TGA Advisory Committee on Chemicals Scheduling to provide advice on regulation and public health risk management and scheduling of poisons based on their risk.

#### ***Private Health Facilities Act 1999***

- Consulted with stakeholders about changes to Private Health Facilities Act and associated upcoming changes to Private Health Facilities Regulation to address risks associated with cosmetic surgery.
- Collaborated with other private hospital regulation authorities in Australia to ensure compliance and enforcement with requirements are implemented and enforced consistently.
- Continued regular stakeholder meetings with key private hospital provider groups to maintain good communication and trusted relationships.

#### ***Public Health Act 2005***

- Implemented communication strategies to advise key stakeholders and prescribed medical practitioners of the closure of the Queensland Notifiable Dust Lung Disease Register (closed on 23 September 2025) and the requirement to notify all diagnoses of prescribed occupational respiratory diseases to the National Occupational Respiratory Disease Registry.
- Facilitated face to face sessions for drinking water treatment plant operators at Aboriginal and Torres Strait Island local governments to provide input to the review of the Safe and Healthy Drinking Water Program and development of a new five-year delivery plan.
- Participated as a member of the Swanbank Interdepartmental Steering Committee which oversees the implementation of all eight recommendations from the 2025 Public Health Inquiry.
- Partnered with Griffith University to design and implement the bioaerosol monitoring program as recommended by the Swanbank Public Health Inquiry to ensure a collaborative and evidence-based approach.
- Consulted with key stakeholders on proposed amendments to the Public Health Regulation to prescribe hepatitis C as a pathology request notifiable condition for RNA tests.

#### ***Public Health (Infection Control for Personal Appearance Services) Act 2003***

- Consulted with key stakeholders including local governments and industry representative bodies on the draft update to the infection control guidelines for personal appearance services.
- Participated in local government forums to understand operational issues and barriers to meeting regulatory responsibilities for monitoring and enforcing the Act.

#### ***Radiation Safety Act 1999***

- Consulted and engaged with stakeholders on the regulatory change which expanded the classes of persons who are 'prescribed use licensees' to ensure that there is a clear understanding of the intent in the operational context, and to determine if there are any undue consequences.
- Continued collaborating with other radiation regulatory authorities in Australia to promote consistent regulatory requirements. This is achieved via participation in the national Radiation Health Committee established under the *Australian Radiation Protection and Nuclear Safety Act 1998* and its associated working groups.

#### ***Tobacco and Other Smoking Products Act 1998***

- Participated in national working groups relating to tobacco and vape policy, strategy and enforcement, including the Illicit Tobacco and E-Cigarette Commissioner (ITEC) working group.
- Established a partnership with the new Australian Border Force led National Disruption Group which is designed to bring together regulatory and policy partners to jointly disrupt the supply of illicit products.
- Ensured that stakeholder input was received and considered as part of legislative reforms.

- Responded to public queries or complaints in relation to tobacco compliance and engaged with non-governmental agencies to inform policy.
- Held regular stakeholder meetings with partners such as the State Penalty Enforcement Registry (SPER), Queensland Police, NSW Health, Therapeutic Goods Administration, Australian Criminal Intelligence Commission and Australian Border Force.

### ***Transplantation and Anatomy Act 1979***

- Amended the Transplantation and Anatomy Act to establish a consent framework for ante-mortem interventions in cases of circulatory death to enhance opportunities for organ donation.
- Engaged with departmental and health service colleagues to discuss key priority areas for reform to harmonise human tissue legislation across the country, address any potential gaps, improve operation of the Act and to inform the department's input into the Australian Law Reform Commission Review of Human Tissue Laws.

## **RMP 3: Provide appropriate information and support to assist compliance**

### **Supporting principles**

- Clear and timely guidance and support is accessible to stakeholders and tailored to meet the needs of the target audience.
- Advice is consistent, and where appropriate, decisions are communicated in a manner that clearly articulates what is required to achieve compliance.
- Where appropriate, regulatory approaches are tailored to ensure compliance activities do not disproportionately burden stakeholders (for example small business) or require specialist advice.

### **Overview**

Public health program areas within the department are actively committed to supporting stakeholders and regulated entities to understand and achieve compliance, with public health legislation, through the provision of useful, accurate, and timely information.

Public health program areas recognise the value of compliance tools at the lower level of regulator intervention, including education campaigns, engagement and advice, and guidance material. Online information, on both the department and other Queensland Government websites, and dissemination of tailored and targeted information assists with enabling compliance.

Other information and support tools, provided in response to identified or potential non-compliance with public health legislation, include issuing warning letters, compliance notices and other advice as necessary to clarify expectations, change behaviour and achieve compliance.

### **Examples**

Examples that demonstrate alignment of regulatory activities with this regulator model practice (RMP 3) are included below.

### ***Assisted Reproductive Technology Act 2024***

- Released the Assisted Reproductive Technology (ART) section of Queensland Health's website to provide information on specific issues arising during implementation of the Act and to aid understanding.
- Developed Provider Guidance Manuals on key topics including Applying for a Queensland Health licence; making a chief executive approval application and reporting a serious adverse or other reportable event (compliance event notification).

- Developed internal guidance and other materials to support sound administrative decision-making for chief executive applications to ensure risk-based assessment of event notifications and consistent assessment of licence applications.

#### ***Food Act 2006***

- Provided training to support food businesses across Queensland including provision of free food handler training to improve food safety practices.
- Developed guidance material on food safety matters including Food safety programs for vulnerable people; Control of *Listeria Monocytogenes* in food service for vulnerable populations; Food testing and notification requirements for prescribed contaminants; and Food business risk classification and inspection frequency for local governments.
- Updated requirements for food safety supervisors to ensure compliance and enhance food safety standards.
- Distributed newsletters to partner Queensland food regulators to share updates, guidance and best practice.

#### ***Medicines and Poisons Act 2019 – Medicines***

- Explored options for delivering regular, proactive messaging to stakeholders to ensure they are provided appropriate information to support their compliance with regulatory requirements related to the use of QScript (the 'monitored medicines database' referred to in the Medicines and Poisons Act and subordinate regulations).
- Published and disseminated an online newsletter to QScript users and key stakeholder groups.
- Continued to provide consistent advice whilst engaging with cosmetic industry professionals regarding Queensland Health's position on the cosmetic injectables industry compliance models.
- Continued to maintain and develop a suite of guidance information to ensure that information given to stakeholders is accurate, clear and reliable and provides the best opportunity to achieve compliance with the Act.

#### ***Medicines and Poisons Act 2019 – Poisons***

- Monitored regulatory methods, practices and standards and worked with other regulatory agencies in Queensland and from other jurisdictions to provide the best regulatory outcomes for the community.

#### ***Private Health Facilities Act 1999***

- Responded to phone and email enquiries from intended and existing private health facilities to help navigate license application and compliance requirements under the Private Health Facilities Act, including the provision of timely advice and guidance on building requirements and interpretation of Clinical Services Capability Framework requirements.

#### ***Public Health Act 2005***

- Held monthly teleconferences with Queensland Health infection control practitioners to promote transparency and consistency of regulatory practice under the Public Health Act for communicable disease management.
- Provided training, education and resources to promote and facilitate consistency of practice under the Public Health Act for communicable disease management for tuberculosis and rheumatic heart disease.
- Provided information to key stakeholders and prescribed medical practitioners about the closure of the Queensland Notifiable Dust Lung Disease Register (closed on 23 September 2025) and the requirement to notify all diagnoses of prescribed occupational respiratory diseases to the National Occupational Respiratory Disease Registry.
- Supported regulated drinking water service providers to respond to drinking water incidents and events by helping with technical/scientific advice and public health messaging.

- Reviewed and maintained information for local governments relating to asbestos on Queensland Health's dedicated local government secure site.
- Provided public health advice to local governments responding to incidents relating to asbestos in the community.
- Provided public health advice to PHUs conducting environmental evaluations in response to lead exposure.
- Contributed to the Swanbank newsletters on the DETSI website by providing health advice on air quality monitoring results from DETSI and updates on the bioaerosol monitoring program as required by the Swanbank Public Health Inquiry.

#### ***Public Health (Infection Control for Personal Appearance Services) Act 2003***

- Distributed an e-newsletter for local government environmental health officers on current and emerging personal appearance services matters, including information on new services and promoting new or updated resources.
- Updated online resources for use by local government regulators and personal appearance service businesses to clarify regulatory requirements and support compliance.

#### ***Radiation Safety Act 1999***

- Provided information to all relevant stakeholders on the commencement of the regulatory change to expand the classes of persons who are 'prescribed licensees' for use licences.
- Ongoing engagement with industry to promote compliance and best practice.

#### ***Tobacco and Other Smoking Products Act 1998***

- Provided accurate, contemporary information and resources on the Queensland Health website and through responses to public queries and complaints to support businesses, organisations and the community to comply with the legislative requirements.
- Funded Smart Services Queensland (13QGOV) to provide information about the smoking laws and facilitated the provision of free signage for use within the community.
- Supported licensed retailers, liquor licensed venues, and community organisations to comply with the laws through education and advice.
- Updated training modules and developed guidelines, forms and notice templates for the implementation of new legislation to ensure consistency across the State.
- Coordinated the statewide Tobacco Leads Working Group attended by all PHUs to enable members to raise issues and to provide timely and consistent advice.
- Shared information with enforcement partners under the disclosure provisions of the Act to inform investigations conducted by other agencies.

#### ***Transplantation and Anatomy Act 1979***

- Provided a range of advice to health service and external stakeholders regarding the application of the Transplantation and Anatomy Act in relation to:
  - changing from a borrowing school of anatomy to an accepting school of anatomy;
  - considerations about interstate and international supply of tissue with respect to the legislation;
  - requirements relating to authorisation as a School of Anatomy; and
  - consent authorised by a designated officer as per the requirements under the Act.

## RMP 4: Commit to continuous improvement

### Supporting principles

- Regular review of the approach to regulatory activities, collaboration with stakeholders and other regulators, to ensure it is appropriately risk based, leverages technological innovation and remains the best approach to achieving policy outcomes.
- Where possible, reform of regulatory activities is prioritised on the basis of impact on stakeholders and the community.
- Staff have the necessary training and support to effectively, efficiently and consistently perform their duties.

### Overview

The department has a strong commitment to continuous improvement of regulatory activities, approaches, and practices. This commitment consists of ensuring all staff appointed under public health legislation, have the necessary training and support to effectively and consistently perform their administrative, technical, scientific and regulatory duties.

The department also strives to continually improve regulatory activities through technological innovations (including contemporary ICT solutions), supporting research, and engaging with and learning from regulatory communities of practice.

Public health program areas implement continuous reflection and review processes, including benchmarking against best practice standards and regulatory approaches, to reduce the regulatory burden and maximise public health outcomes for the community.

### Examples

Examples that demonstrate alignment of regulatory activities with this regulator model practice (RMP 4) are included below.

#### ***Training and support for authorised persons***

- Commenced modernisation of pre-appointment training for public health authorised officers, including transitioning of training modules to an on-line platform.
- Facilitated the development and delivery of contextualised Certificate IV in Government Investigations (Cert IV) training for authorised officers, including refresher training for experienced officers.

#### ***Supporting regulatory activities***

- Implemented system improvements to the public health licensing and regulatory compliance system (known as MAPLE).
- Continued planning for a full (MAPLE) system upgrade to a cloud solution with improved capability including an online notification module and process for managing online penalty infringement notices.
- Continued the statewide roll-out of body-worn cameras, digital photo app and a digital evidence management system for public health authorised officers to support compliance monitoring and enforcement activities in approved settings, notably premises that supply smoking/vaping products. Also commenced planning to expand the use of this technology in other appropriate settings.
- Continued to maintain and enhance the electronic data management system for appointments of authorised officers under public health legislation, enabling efficient processing, tracking and reporting on the number and type of appointments. As shown in Table 6, there were 722 appointments under public health legislation as of 30 June 2026.

**Table 6: Number and type of appointments as at 30 June 2026**

| Type of appointment                                                                                                         | Number of appointments | %*         |
|-----------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| Contact tracing officers                                                                                                    | 408                    | 57         |
| Vector control inspectors                                                                                                   | 14                     | 2          |
| Authorised persons/inspectors including authorised officers with multiple appointments, emergency officers (general), other | 252                    | 35         |
| Medical officers, including emergency officers (medical)                                                                    | 48                     | 7          |
| <b>Total</b>                                                                                                                | <b>722</b>             | <b>100</b> |

Source: MAPLE and program area corporate records

\* Due to rounding, percentages may not add up to 100%.

#### ***Assisted Reproductive Technology Act 2024***

- Commenced the regulatory scheme under the Assisted Reproductive Technology Act on 1 March 2026.
- Recorded compliance notifications and assessment outcomes to inform regulatory approaches, ensure a consistent and proportionate response and to inform future proactive compliance activities so that they are targeted at areas of particular concern or risk.

#### ***Food Act 2006***

- Continued to provide support for local government and food businesses in administration of the Food Act through participation in local and regional environmental health working groups, timely response to requests for advice, and maintenance of guidance documents on the Local Government secure site.
- Established a partnership with Queensland University of Technology to develop a suite of innovative digital solutions to reduce administrative burden, improve accessibility of regulatory information and support consistent implementation of food safety requirements across Queensland.

#### ***Medicines and Poisons Act 2019 – Medicines***

- Continued review of the mandatory requirements for particular persons to report particular losses or thefts of medicines to the chief executive, Queensland Health. The aim of the review is to assess the effectiveness of the current policy to ensure it is appropriately risk based and achieving the desired outcomes.
- Progressed amendments to the Medicines and Poisons (Medicines) Regulation to support innovative models of care and improve patient outcomes across Queensland. Significant amendments included:
  - authorising specialist general practitioners to prescribe psychostimulants for an adult with attention deficit hyperactivity disorder (ADHD) up to the maximum daily dose limit without a prescribing approval
  - authorising paediatricians to prescribe psychostimulants for young adults aged 18 to 24 years with ADHD up to the maximum daily dose limit without a prescribing approval
  - enabling registered nurses and pharmacists who have completed recognised immunisation training to provide immunisation services in community settings without a requirement for a general approval.

#### ***Medicines and Poisons Act 2019 – Poisons***

- Considered feedback from key stakeholders to prioritise issues to be addressed in future legislative amendment proposals under the Act.
- Ongoing monitoring of regulatory methods, practices and standards and liaison with other regulatory agencies to drive the best regulatory outcomes for the community.
- Conducted a workshop with Public Health Units on the current compliance approach to poisons and pest management to inform compliance activities.
- Facilitated a workshop as part of consultation on a cross-agency agreed protocol for regulated poisons used for invasive animal control.

### ***Private Health Facilities Act 1999***

- Ongoing refinement of the Healthcare Authorisation Regulatory Compliance (HARC) tool to improve licence application and compliance monitoring systems.
- Reviewed inspection prioritisation criteria and processes for licensing of private health facilities.

### ***Public Health Act 2005***

- Provided online training for 30 additional authorised officers to strengthen their knowledge of water risk management and Legionella control in commercial buildings including hospital and health care facilities.
- Co-ordinated amendments to the Public Health Act and regulation to enable the transition from the Queensland Notifiable Dust Lung Disease Register to the National Occupational Respiratory Disease Registry (effective 23 September 2025). This reduces duplication of notification requirements for prescribed occupational respiratory diseases.
- Completed internal scoping work to identify potential gaps in the Public Health Act.
- Identified and consulted on potential system and process changes to facilitate streamlined reporting of rheumatic heart disease notifications by Queensland Health clinicians.

### ***Public Health (Infection Control for Personal Appearance Services) Act 2003***

- Completed targeted review into the application of the Public Health (Infection Control for Personal Appearance Services) Act and the interaction with the infection control requirements prescribed within Chapter 4 of the Public Health Act.
- Postponed the remake of the Public Health (Infection Control for Personal Appearance Services Regulation) to enable priority amendments to the Act to occur.

### ***Radiation Safety Act 1999***

- Provided ongoing training and support to HHS PHU inspectors, as requested, to strengthen their knowledge on the radiation safety legislation.

### ***Tobacco and Other Smoking Products Act 1998***

- Conducted ongoing review of the Tobacco and Other Smoking Product Act and subordinate legislation to maintain currency, respond to new and emerging issues and reduce regulatory burden on government and businesses.
- Developed and implemented new processes and tools to undertake enforcement actions including for the short-term closure and relevant lessor process.
- Provided a dedicated centralised legal support position to inform licensing decisions, provide legal advice and undertake legal representation for court matters.
- Partnered with Australian Border Force to further develop business links between illicit traders.
- Sourced training opportunities provided by partner agencies to provide contemporary compliance techniques for use in the field.
- Engaged with PHUs and Department of Health Workplace Health and Safety teams to review training and risk controls relating to tobacco compliance.

### ***Transplantation and Anatomy Act 1979***

- Participated in the Australian Law Reform Commission review of human tissue laws, to modernise and harmonise legislation across jurisdictions and best support modern evidence-based clinical practice.
- Amended the Act to establish a consent framework for ante-mortem interventions in cases of circulatory death to enhance opportunities for organ donation.
- Worked with application IT developers to refine the online compliance reporting system, to streamline the biennial compliance monitoring and reporting for the Transplantation and Anatomy legislation.
- Engaged with key external stakeholders regarding improvements to the online compliance system, to inform usability aspects of the system.

## RMP 5: Be transparent and accountable in actions

### Supporting principles

- Where appropriate, regulatory frameworks and timeframes for making regulatory decisions are published to provide certainty to stakeholders.
- Decisions are provided in a timely manner, clearly articulating expectations and the underlying reasons for decisions.
- Indicators of regulator performance are publicly available.

### Overview

The department promotes the principles of transparent and accountable regulatory practice. Divisional procedures require regulatory compliance and enforcement decisions, along with the reasons and the evidence relied upon in reaching decisions, to be clearly documented.

Regulatory processes, standards and timeframes for making regulatory decisions (such as granting licences and approvals) are provided in transparent and accessible formats (for example in written advice, published on the web). For instance, all applications for authorities or licences that are refused are given a detailed explanation of the reasons for the decision and the applicant is given an avenue to appeal the decision. For all authorities or licences that are granted with conditions, justification is provided for imposing the conditions. A show cause process is also implemented where relevant to ensure natural justice is afforded to applicants. This transparent and accountable approach provides clarity and certainty to stakeholders and regulated entities.

The department strives to ensure decisions in administering regulation are objective, made in an unbiased manner and that any conflicts of interest are appropriately managed in the respective decision-making process.

The department also maintains public health regulatory documents, including enforcement guidelines and Act-specific compliance plans, which outline regulatory strategy and regulatory performance targets, in a central location on the intranet (the Public Health Operational and Regulatory Toolbox) and on a local government secure site portal. These resources are readily available for the department and HHS staff, PHU authorised officers, other regulatory staff and our local government regulatory partners, to promote consistent, best practice decision making and regulatory practice.

In addition, a range of regulatory documents are also published across Queensland Health and Queensland Government websites. Public health program areas continue to increase the amount of information that is publicly available online about regulatory approaches and activities and report publicly on regulatory performance through this annual regulatory performance report and other relevant public platforms.

### Examples

Examples that demonstrate alignment of regulatory activities with this regulator model practice (RMP 5) are included below.

#### ***Assisted Reproductive Technology Act 2024***

- Published ART Unit compliance enforcement framework on Queensland Health website and sent the direct link to over 120 stakeholders. This ensures ART providers and broader stakeholder cohorts are aware of the regulatory approach and principles that underpin the regulatory scheme.
- Provided written outcomes of compliance assessments, chief executive approvals and other regulatory actions to regulated entities using a proportionate risk-based and educative approach.

### ***Food Act 2006***

- Continued to publish the Monitoring and enforcement of the *Food Act 2006* guideline. The guideline outlines the division of responsibilities between local government and Queensland Health under the Act. The guideline also examines various examples/issues relating to the safety of food encountered by the public and discusses the suite of enforcement tools available under the Act.
- Published the annual report for local government activities under the Act. This contributes to the development and overall administration of the Act and informs the status of food safety in Queensland.
- Continued to review and update food safety guidance on 'The Food Pantry', Queensland's one-stop portal for food safety for Queensland regulators, food businesses and consumers.

### ***Medicines and Poisons Act 2019 – Medicines***

- Provided advice to practitioners and peak bodies of the changes to psychostimulant prescribing authorities via a letter from the Chief Medical Officer.
- Developed a clinician-facing webpage and consumer-facing webpage to communicate the changes to psychostimulant prescribing authorities for clinicians and the public.
- Provided detailed explanation of decisions to refuse to grant applications for substance authorities and provided applicants with clear articulation of their right to seek an internal review of the decision.
- Provided detailed explanations of internal review decisions and provided information about their right to pursue an external review of the decision.

### ***Medicines and Poisons Act 2019 – Poisons***

- Implemented internal monitoring of substance authorities to track progress of applications to ensure decisions are made and communicated to applicants in a timely manner.

### ***Private Health Facilities Act 1999***

- Reviewed and updated the Private Health Regulation Unit website to reflect practices and digitisation.
- Developed an in-person inaugural Stakeholder Day with Private Health Regulation Unit providing education sessions in addition to ongoing education and support to facilities.

### ***Public Health Act 2005***

- Reviewed governance arrangements and factors influencing decisions relating to the issue of drinking water advisories.
- Published the sixth and final annual report for the Queensland Notifiable Dust Lung Disease Register. Also updated the Queensland register website to advise of the Queensland register closure and transition of notification requirements to the National Occupational Respiratory Disease Registry.

### ***Public Health (Infection Control for Personal Appearance Services) Act 2003***

- Published the *Public Health (Infection Control for Personal Appearance Services) Act 2003* report on local government activities 2024-25. The report provides local government with a statewide summary of the administration and enforcement of the Act and informs regulatory priorities relating to the personal appearance services legislative framework in Queensland.

### ***Radiation Safety Act 1999***

- Clearly documented all regulatory compliance decisions made under the Radiation Safety Act, along with the reasons for the decisions and the evidence relied upon in reaching the decisions.

### ***Tobacco and Other Smoking Products Act 1998***

- Provided enforcement and compliance data to the Australian Government to inform the national dataset on illicit tobacco and vaping good enforcement.

- Provided fortnightly information on compliance activities by region as well as targeted information about Operation Major.
- Developed activity reporting by PHUs to support performance and performance measurement of funding agreements.
- Recorded decisions relating to the granting, suspension or cancellation of smoking product supplier licences and provided applicants with reasons for any proposal or decision to refuse, cancel or suspend a licence.
- Developed documentation relating to the termination of leases through the relevant lessor provision of the Tobacco and Other Smoking Products Act.
- Published regulatory frameworks and timeframes for making regulatory decisions, where appropriate.

#### ***Transplantation and Anatomy Act 1979***

- Provided advice to an external stakeholder in relation to a permit application for the purchase of cadaveric tissue, to support the surgical training needs of health professionals.
- Developed content for Assisted Reproductive Technology providers for Queensland Health's website to outline the department's considerations of advertising for human tissue in Queensland.

