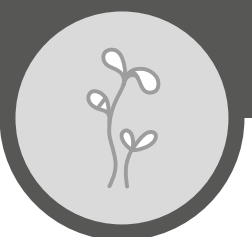
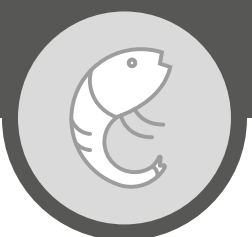
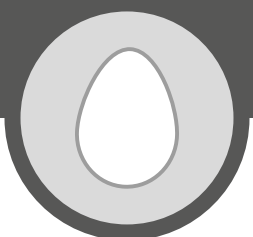


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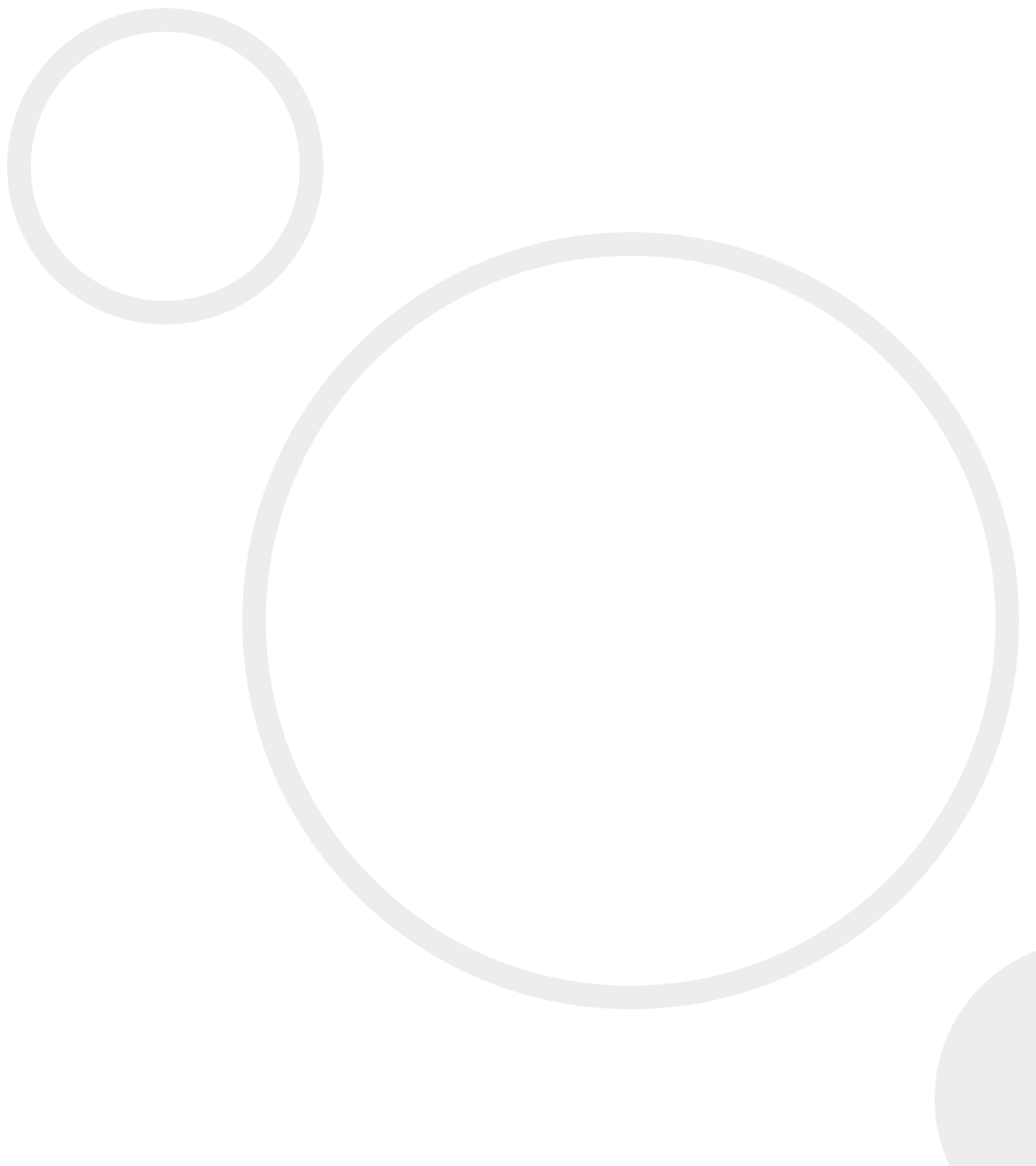


safe:food
queensland

Acknowledgement of Country

Safe Food Production Queensland thoughtfully acknowledges the Traditional Custodians of the Country throughout Queensland and their connections to land, sea and community.

We pay our respects to Elders past, present and emerging—for they hold the memories, traditions, culture and hopes of Aboriginal and Torres Strait Islander peoples across the state.



Letter of compliance

2 September 2024

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

Dear Minister,

I am pleased to submit for presentation to the Parliament the Annual Report for 2023–2024 and financial statements for Safe Food Production Queensland.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided on page 56 of this Annual Report.

Yours sincerely,



Debbie Best
Chair of the Board
Safe Food Production Queensland

Public availability

Welcome to the Safe Food Production Queensland (Safe Food) Annual Report for 2023–2024.

“

Safe Food is the statutory body responsible for regulating food safety in Queensland’s food production and processing sectors.

Safe Food operates in accordance with the *Food Production (Safety) Act 2000* and reports to the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities.

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

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

This report highlights Safe Food’s 2023–2024 achievements, performance and financial position.

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Interpreter service statement

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

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

Public availability and feedback

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

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

Email: info@safefood.qld.gov.au

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

Fax: (07) 3253 9810

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PO Box 221
GREENSLOPES QLD 4120

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Message from the Chair of the Board

As Chair of Safe Food Production Queensland for the last five years, I have been continually impressed and energised by the work of Safe Food.

The 2023–24 period proved to be no exception. During this time, Safe Food made many significant leaps in support of their vision to remain a trusted authority on food safety.

“

The agency’s work continued to demonstrate our commitment to both regulatory best practice for the agency and to promoting best practice food safety management for the many agrifood businesses we accredit.

The Board recognises that this work will not only strengthen the protection of public health, but through a new regulatory approach that builds on our successes and lessons to date, it also provides the evidence and support to inform policy development, contribute to economic growth, and support innovation for the benefit of all Queenslanders.

Recognising the important role that Safe Food plays in Queensland’s food system, as well as the interconnected roles and responsibilities of all other food supply chain participants—from producers to consumers—is critical for the agency to create a proactive, collaborative regulatory environment. Such an environment will enable Safe Food to better apply its resources in a risk proportionate manner that minimises both duplication and regulatory burden.

Moving to such an approach will, of course, bring challenges, but the benefits for Queensland’s agrifood sectors and the Queensland community will be substantial, as will the opportunities that are sure to arise to further strengthen Queensland’s food supply chain.

Safe Food is a small agency with a modest budget, but as the agency has shown over the last twenty years, we remain committed to continuous improvement. This is clearly demonstrated through the activities outlined in this report, which show that the size of the organisation does not limit its vision for the future or the positive and on-going impact it brings.

I look forward to continuing to work with the Board, the CEO and all the dedicated and professional staff at Safe Food over the coming year as we start to realise our future-focused vision for even better regulatory delivery. On behalf of the Board, it is my pleasure to present Safe Food’s 2023–24 Annual Report.



Debbie Best,
Chair
Safe Food Production Queensland

Message from the Chief Executive Officer

Over the last few decades there has been a growing global recognition that for regulation to be truly effective, with lasting positive impacts and benefits, regulators must move away from a reliance on the ‘traditional’ reactive approach to regulation and capitalise on advancements in digital technology to encourage proactive compliance.

This does not mean that inspections, food safety audits and product testing are not valuable regulatory tools. They are, and they will remain so for the foreseeable future. However, as supply chains become more complex, new and innovative products are developed and released to market and businesses diversify to meet consumer demands, it is critical that Safe Food also diversifies and innovates to support its own decision making and resource allocation.

Safe Food has always had a culture of innovation, continuous improvement and systems thinking. Since 2020 we have set our sights on transforming the whole agency to ensure we are well placed to fulfil our regulatory functions for the next twenty years.

Guided by our Strategic Plan and Board, Safe Food is now well advanced in progressing its business transformation program. Through improved digitisation, increased data analysis capabilities, a new regulatory delivery model and a new operating model, Safe Food will enable Queensland to further capitalise on the many opportunities to further reduce the regulatory burden on industry and deliver cost savings to both industry and government.

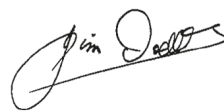
This significant program of work was progressed during the 2023–24 period, together with preparing for the implementation of three new national standards for the melon, berry and leafy vegetable industries. Both initiatives are being progressed within Safe Food’s existing budget and resources.

Into the future, our new regulatory delivery framework, which the Board has endorsed, will provide both the structure and adaptability required for the agency to deliver, measure and report on its regulatory activities, as businesses and industry sectors innovate in response to changing demands and environmental conditions.

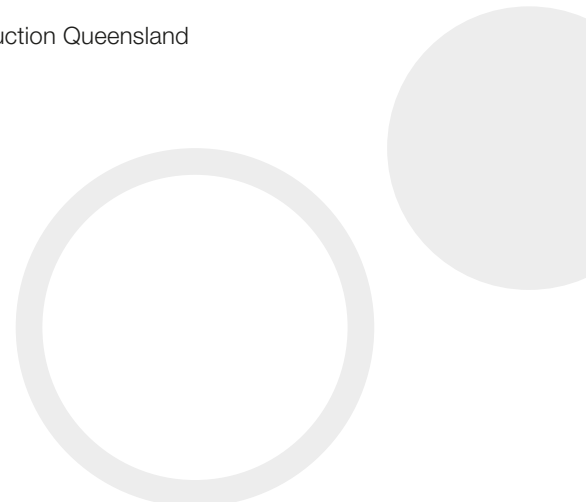
As this report will show, preparing for moving into a more modern regulatory direction has not distracted us from our core function of ensuring the safe production and processing of food. Our compliance data indicates that all regulated sectors – meat, dairy, seafood, eggs and seed sprouts – are achieving high levels of compliance. The limited need for Safe Food to enforce food safety requirements through tools such as compliance notices, penalty infringement notices and, if deemed necessary, the cancelling of accreditation, also reflects this.

“

Safe Food remains committed to its core purpose of ensuring food produced in Queensland is safe, and with a new framework founded on proactive and collaborative regulation, we will be able to fulfill that purpose more effectively with greater rigor.



Jim Dodds
CEO
Safe Food Production Queensland



Our Organisation

About us

Safe Food is the Queensland statutory body that focuses on food safety management systems and practices for primary production.

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

Safe Food's primary role, maintaining the safety and stability of Queensland's food supply chain, directly supports consumer confidence, public health and market access. Our priority is to ensure food safety management systems and practices meet food standards and community expectations. Our collaborative approach with industry and other regulatory partners is crucial to our success.

Safe Food's core business is the implementation of nationally agreed food standards through outcomes-focused food safety schemes. We independently verify that these standards are met. Our work not only protects public health, but it also informs policy development, contributes to economic growth and supports innovation for the benefit of all Queenslanders.

Our vision is to be a trusted authority for food safety.

We also work in partnership with industry to foster a proactive approach to food safety compliance and to ensure food sectors are prepared to respond to current and emerging challenges and risks.

Our approach is both science and risk based. We use a variety of tools and arrangements, detailed in this report, to monitor and maintain food safety compliance and risk mitigation and response.

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Our vision is to be a trusted authority for food safety.

Safe Food's purpose, as stated in our Strategic Plan 2020–25, remains to provide confidence that food produced in Queensland is safe, through innovative and effective regulation which supports industry growth. We achieve this purpose by aligning all activities to our core values.

We achieve this purpose by aligning all activities to our core values:

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

Strategic priorities

Safe Food’s strategic priorities direct all activities in support of the Queensland Government’s objectives for the community:

- **Good, secure jobs in our traditional and emerging industries (Good Jobs)** – Supporting jobs; backing small business; making it for Queensland; and investing in skills.
- **Deliver even better services right across Queensland (Better Services)** – Backing our frontline services; keeping Queenslanders safe; connecting Queensland; educating for the future.
- **Protect and enhance our Queensland lifestyle as we grow (Great Lifestyle)** – Protecting the environment; growing our regions; building Queensland; and honouring and embracing our rich and ancient cultural history.

This report is structured to highlight how our work aligns with these objectives and priorities.



Safe Food’s strategic priorities, as outlined in its Strategic Plan, are to:

- **Expand our positive influence and impact**
- **Lead the way in regulator innovation**
- **Transform our corporate capabilities and**
- **Strengthen our scientific contribution.**

Purpose and regulatory objectives

Safe Food’s purpose, as stated in the *Food Production (Safety) Act 2000*, is to monitor the production and processing of primary produce to ensure produce is fit for consumption and maintains its quality.

In fulfilling its functions and strategic priorities, Safe Food provides on-going confidence that food produced in Queensland is safe.

In June 2024, Safe Food’s Board of Directors approved two overarching regulatory objectives:

- 1. To verify that practices adopted by the regulated sectors meet food safety requirements (compliance focus).** This objective relates to Safe Food’s compliance activities, including implementing food safety schemes, granting accreditations, monitoring businesses and approving auditors.
- 2. To maintain a collaborative regulatory environment that fosters industry and regulatory best practice (system performance).** This objective takes Safe Food and regulated industries beyond a traditional regulatory approach to one that promotes best practice for both regulator and industry as a

means of achieving sustained compliance, including during times of crisis or change.

These objectives, which will strengthen our reporting and performance measurement in future years, have been designed to reflect current and future needs, such as:

- the objectives of the bi-national food regulation system (in the absence of a Queensland Government food strategy or food regulation agreement)
- the Queensland Government Regulator Performance Framework
- the increasing interrelatedness of supply chains and regulatory systems, and
- the need to balance social, economic, and environmental outcomes.

When these objectives are met, Safe Food expects the following outcomes:

- Practices within regulated sectors demonstrate on-going compliance with food safety requirements.
- Food safety schemes are administered in accordance with the Queensland Government Model Regulator Practices.

Regulatory environment

Safe Food has developed a new approach to how we regulate that will adopt a risk prioritisation model to ensure resources are allocated based on priority and to encourage sustained industry compliance.

This regulatory delivery model will not only harness digital innovations, but it will also recognise the importance of genuine collaboration and engagement with all food supply chain participants.

This modernised, adaptive regulatory delivery model will encourage the use of data sharing arrangements to provide greater insights into emerging trends and risks, supporting Safe Food to further contribute to industry advancements and prioritise our continuous improvement.

Through improved digitisation, integration of digital systems, and increased data analysis capabilities, Safe Food will enable Queensland to further capitalise on opportunities to:

- Modernise regulatory delivery by leveraging industry-driven data
- Further reduce the regulatory burden on industry
- Deliver cost savings to both industry and government
- Support the adoption of digital solutions and capacity across Queensland's small and medium-sized food agri-businesses and supply chains
- Retain existing and attract new food business investment for Queensland
- Ensure Queensland's approach to food safety regulation remains at the forefront of national best practice.

Regulatory delivery framework

This new approach to delivering regulation is detailed in our Regulatory delivery framework which has been endorsed by the Board. The framework has been developed to provide both the structure and adaptability required for the agency to deliver, measure, and report on its regulatory activities into the future, as businesses and industry sectors innovate in response to changing industry demands and environmental conditions.

Accreditation

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

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

While accreditation serves the core purpose of ensuring food safety, it also comes with a range of benefits to business, industry and the global food supply chain. Some benefits of accreditation beyond food safety include:

- Assurance for businesses that their product is safe to eat
- Confidence for consumers in the food they consume
- Market consistency
- Support for business growth, including export opportunities
- Support for businesses to respond to food safety incidents.

Industry certification recognition model

Safe Food is actively exploring the recognition of industry food safety certification schemes as a foundational component of accreditation within our new regulatory delivery model. Recognising existing programs will also alleviate the burden of onsite regulatory compliance audits for producers and processors who already operate under a Global Food Safety Initiative (GFSI) benchmarked program or scheme, thus reducing regulatory impost and saving costs to businesses with satisfactory compliance histories. This will in turn support our goal to incentivise compliance, which is discussed further in the operating environment section of this report.

Safe Food will verify the effectiveness of industry programs in meeting national food safety standards through a range of surveillance tools.

This recognition model emphasises the industry program's broader management system to prevent food safety issues. It also focuses on the program's capacity to effectively identify, contain, address and report to Safe Food when areas of food safety concern are identified. This systems approach to regulation will streamline regulatory processes and support food safety consistency.

Recognition will take place under a service level agreement, by which Safe Food aims to foster a collaborative and proactive regulatory environment that upholds the highest standards of food safety. This agreement will clearly define the roles and responsibilities of both the certification program owner and Safe Food, as well as the agreed-upon performance indicators that will be used to measure compliance and effectiveness.

Accreditation base

The table below shows a breakdown of Safe Food’s accreditation base for the 2023–24 reporting period:

Our accreditation base			
Accreditations	7,285	Export registrations	138
Accreditations by Scheme		Export registered by Scheme	
Dairy	330	Dairy	17
Egg	113	Egg	4
Horticulture (seed sprouts)	5	Horticulture (seed sprouts)	0
Meat	5,914	Meat	64
Seafood	923	Seafood	53
Other information			
New applications approved	999	Accredited under a Preferred Supplier Arrangement (PSA)	137

Industry engagement and communication

Active industry engagement is a key tool in helping us develop necessary resources and guidance documents to help businesses achieve and maintain compliance over time. The collaborative relationship Safe Food maintains with industry also fosters an avenue to share best practice knowledge, to provide greater understanding of requirements, and to promote greater food safety awareness across industry sectors.

Safe Food hosts regular industry engagement meetings for each of our regulated sectors to facilitate open, two-way communication. These meetings offer useful industry-specific information for our accreditation holders while offering them the opportunity to ask questions and better understand our regulatory system.

Safe Food also has a range of engagement and consultation mechanisms tailored for each food production sector which offer practical ways of addressing food safety requirements and ensuring that new and emerging risks are managed early. This in turn, limits regulatory impost by encouraging a culture of compliance, adds value to our accredited businesses, and supports consumer confidence.

Intervention and enforcement

Safe Food uses a range of regulatory and non-regulatory tools to verify compliance with regulatory requirements. These tools recognise the dynamic operating environment of the food industry and offer greater flexibility in how businesses can demonstrate their compliance.



Our range of both proactive and reactive intervention methods include compliance, monitoring, verification and surveillance tools ranging from hands-on audits and inspections to data sharing and reporting arrangements.

Safe Food’s Compliance Assessment System (CAS) and Central Information Management System (CIMS) are other, more proactive ways of monitoring compliance that reduce financial and regulator impost and provide a more complete indication of sustained compliance, or lack thereof, than traditional auditing.

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

Food safety incident response

During 2023–2024, Safe Food has played a crucial role in supporting government response efforts to incidents that had potential impacts on essential food supply chains.

Our agency continues to support our co-regulatory partners, local governments, Queensland Health, the Queensland Department of Agriculture and Fisheries (DAF), and the Commonwealth Department of Agriculture, Fisheries and Forestry (DAFF) during these events.

Our efforts were focused on assisting in foodborne illness investigations, adverse weather events, animal health alerts, biosecurity incursions and environmental contamination incidents.

Key aspects of our involvement included:

- Assessing potential disruptions to essential food supply chains.
- Informing relevant government agencies of emerging issues within our food supply chains.
- Disseminating critical information to primary producers and processors to help them prepare for these events and understand where to seek assistance if directly impacted.

These events highlighted the urgent need for Safe Food to become a more digitally enabled regulator and gain better signals and insights from the information we collect for food safety compliance. By improving the timeliness and quality of information shared with Safe Food, we aim to develop a more predictive and proactive regulatory model. This enhancement will strengthen our ability to assess the performance of food supply chain participants and effectively address the challenges posed by climate change.

Operating environment

Queensland’s food industry is both innovative and competitive, and it continues to rapidly evolve and adapt to meet diverse consumer demands and changing consumption patterns. Safe Food’s operating model must follow suit.

Commonwealth Scientific and Industrial Research Organisation (CSIRO)’s Our Future World Report (July 2022) highlights the megatrends expected over the coming decades that will impact on how we live:

- climate change
- geopolitical shifts
- the use of artificial intelligence and advanced autonomous systems
- the growing digital and data economy; the importance of diversity, equity and transparency
- the promotion of health
- the global push to reach net zero and beyond.

Safe Food recognises that to respond to these trends, and capitalise on their challenges as opportunities, all supply chain participants must work together to achieve our shared goal of providing safe, quality, and nutritious food to consumers in Queensland, Australia and overseas.

That is why we are redefining our operating model to assure it is grounded in innovation, collaboration, engagement and information sharing. This new model will help build the capacity of Queensland’s food industry by improving its overall effectiveness in providing quality food to consumers. It will also help both industry and government to navigate the constant change and challenges that we face now and into the future.

Future operating model

Safe Food’s future operating model aims to enhance the current regulatory framework for assessing risk by classifying primary production and processing businesses using business profiles and performance information related to food safety compliance to provide a reliable indicator of food safety maturity.

This model shifts from a one-size-fits-all approach to a more proactive, outcomes focused system that promotes best practice across all primary production and processing businesses, regardless of size. It considers factors beyond product characteristics and production activities traditionally used to assess risk and determine intervention methods, such as digital maturity and willingness to share information.

The new operating model adopts a deeper understanding of key food safety management variables, interventions, exposure indicators and behavioural triggers that influence best practice. The intent is to assign varied compliance pathways to address specific challenges of each industry sector and individual food businesses to effectively manage areas of food safety risk.

The risk assessment framework incorporates an intelligence-led and science-based approach to monitoring and verifying compliance. It also fosters a more risk-proportionate approach to food safety regulation which

will in turn allow Safe Food to more efficiently allocate resources.

The model is designed to incentivise compliance by ensuring accreditation holders who continually invest in food safety and maintain a high standard of compliance are rewarded with a reduced level of regulatory oversight. As the model integrates with industry, we expect to see a culture of self-assessment and sustained compliance develop over time, thus freeing up Safe Food resources to proactively manage higher impact food safety risks.

Project highlight

Business transformation program

Throughout 2023–24, Safe Food continued to advance its business transformation program to enable best practice regulation, leverage digital technology and transform its corporate capabilities.

The agency has continued to engage with universities, research organisations and other regulatory agencies to ensure the best options are considered as we define and design our future operating model. This will ensure that Safe Food's regulatory delivery framework supports all businesses - no matter the size of the business, its digital maturity, or the activities it undertakes – while enabling the advancement in innovative food safety compliance tools and pathways.

Work undertaken during the reporting period, as detailed later in this report included:

- Investigating and contributing to the development of industry digital applications that support data sharing and compliance.
- Collaborating with the wild game industry and Department of Environment, Science and Innovation (DESI) on the effectiveness and efficiency of using QR coded carcass in association with a mobile application.
- Continuing to work with the Queensland University of Technology (QUT) in exploring how existing and future datasets can be analysed, structured and reported.
- Piloting a user case for Queensland's RegTech Working Group, as part of Queensland's Digital Economy Strategy.
- Implementing a leadership change program to support its leaders in delivering and embedding this significant transformational program.

Safe Food has engaged a well-established consultancy and procurement firm to further articulate the current and future state of the agency's operating environment. This has provided the agency with actionable recommendations to effectively design and implement a regulatory delivery model and a target business model.

Activities and service areas

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

<p>Compliance & Verification</p> <ul style="list-style-type: none"> ● Compliance verification and enforcement ● Notifications and complaints ● Incident response and risk assessments ● Accreditation applications and management ● Data assessment ● Service level agreements 	<p>Policy & Engagement</p> <ul style="list-style-type: none"> ● Policy, strategy & legislation maintenance ● Interagency collaboration ● Communications, education and engagement ● Corporate and Governmental reporting ● National systems development ● Scientific analysis & evaluation
<p>Corporate Services</p> <ul style="list-style-type: none"> ● Financial management and oversight ● Human Resources administration ● Corporate governance administration ● Corporate administration 	<p>Information & Technology</p> <ul style="list-style-type: none"> ● Data, records and digital asset management ● Cybersecurity, privacy and information management ● Digital maintenance and management ● Software development and licensing management

Organisational structure and governance

Safe Food is directly accountable to an expertise-based Board, which reports to the Minister for Agricultural Industry Development and Fisheries and Minister for Rural Communities.

The Board provides strategic direction to the agency by overseeing the effectiveness of planning processes and governance practices, ensuring the integrity of reporting systems, and ensuring that Safe Food operates according to sound financial management principles and practices.

Board of Management

The Board maintains an overview of the administration and policies of Safe Food, but has no direct management responsibility, nor does it play a regulatory role.

The Board consists of a Chair and four other Directors appointed by the Governor in Council upon the recommendation of the Minister.

All Board Directors are independent, non-executive Directors, appointed on a part-time basis for up to three years. The Board includes a representative from

“
Recent Machinery of Government changes did not impact Safe Food’s structure or governance.

Queensland Health and DAF. Other Directors are appointed based on having each demonstrated substantial achievement in their chosen field.

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

In the 2023–24 period, 4 meetings and 1 planning session were held.

Board members

Debra-Lee Best, Chair

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

Debbie also serves as the Chair of the Library Board of Queensland, Chair of the Audit and Risk Committee for the Electoral Commission of Queensland and the Queensland Fire Department. Debbie is also a member of the Indigenous Advisory Group and the Audit and Risk Committee for the State Library.

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

John Piispanen, Director

John Piispanen was appointed to the Board in 2020. He is the Executive Director of the Health Protection and Regulation Branch of Queensland Health. John has worked for Queensland Health for over 39 years including as Director of the Metro North Public Health Unit for approximately 10 years and Director of Environmental Health in North Queensland for 16 years.

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

John is also an active member of the Australian Medical Assistance Team (AUSMAT) and has had the opportunity to undertake numerous international deployments including his contribution to the Ebola response in West Africa and COVID-19 response in Papua New Guinea.

Elizabeth Homer, Director

Elizabeth (Libby) Homer was appointed to the Board in 2016. Mrs. Homer has had extensive involvement in the Northern Australia Beef Research area while she and her husband ran properties in Central Queensland.

She is also a Director of Anglicare Central Queensland. Libby holds a Bachelor of Science in Microbiology and has a Graduate Diploma from the Australian Institute of Company Directors (ACID).

Lynne Sutherland, Director

Lynne Sutherland was appointed to the Board in 2019. She is a business owner and director of a wholesale plant nursery.

She is also chair of the Northern Rivers branch of the Nursery Growers Institute of NSW and ACT.

Ms. Sutherland has extensive executive leadership, board governance and directorship experience in large-scale financial services industries across Australia, New Zealand and Asia.

She holds a Bachelor of Horticulture Science and a Graduate Diploma in Management. She has also completed the AICD Company Directors Course and the Institut Européen d'Administration des Affaires (INSEAD) Advanced Management Program.

Bernadette Ditchfield, Director

Bernadette Ditchfield was appointed to the Board in April 2020. As Deputy-Director General of Agriculture in the Department of Agriculture and Fisheries, Bernadette is responsible for enabling agricultural industry growth through policy, research and initiatives that enhance the productivity, profitability and sustainability of Queensland's agribusinesses.

Bernadette has over 25 years' experience in the private and public sectors and has held several senior roles in the Queensland Government.

Board attendance and remuneration

Position	Name	Attendance	Approved annual, sessional or daily fee	Approved sub-committee fees, if applicable	Actual fees received
Chair (Board)	Debra Lee Best	3 meetings 1 sessions	\$650.00 (>4 hours) \$325.00 (<4 hours)	N/A	\$1,950.00
Director (Board)	Elizabeth Homer	3 meetings 1 sessions	\$500.00 (>4 hours) \$250.00 (<4 hours)	N/A	\$1,650.00
Chair (Audit & Risk Management Committee)	Elizabeth Homer	4 sessions 3 QAO advisory sessions	\$650.00 (>4 hours) \$325.00 (<4 hours)	N/A	\$3,250.00
Director (Board / Audit & Risk)	Lynne Sutherland	4 meetings 5 sessions	\$500.00 (>4 hours) \$250.00 (<4 hours)	N/A	\$7,000.00*
Director	Bernadette Ditchfield	3 meetings 0 sessions	N/A	N/A	N/A
Director	John Piispanen	3 meetings 0 sessions	N/A	N/A	N/A
Number of scheduled meetings/sessions		5 Board Attendances (5 Board meetings & 1 Planning Day) / 4 Audit and Risk Management sessions			
Total out of pocket expenses		\$1,189.00			
Directors are paid 17.5% superannuation on all fees received * Includes outstanding claims from June 2023					

Executive management and leadership

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

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

Risk management

Safe Food ensures that it fulfils its own legal and corporate obligations under the *Food Production (Safety) Act 2000* and other legislation and guidelines by way of corporate planning and performance management, both of which are approached with an aim of continuous improvement and sustained integrity.

Safe Food's internal audit charter mandates a third-party examination of internal systems including a review of our annual financial statements and outstanding issues (if any) from previous years. This internal audit also ensures recommendations from prior audit reports are implemented.

The internal audit plan is prepared in conjunction with the executive management group and approved by the Board annually. The internal audit function has due regard to Queensland Treasury's Audit Committee Guidelines.

Audit and risk committee

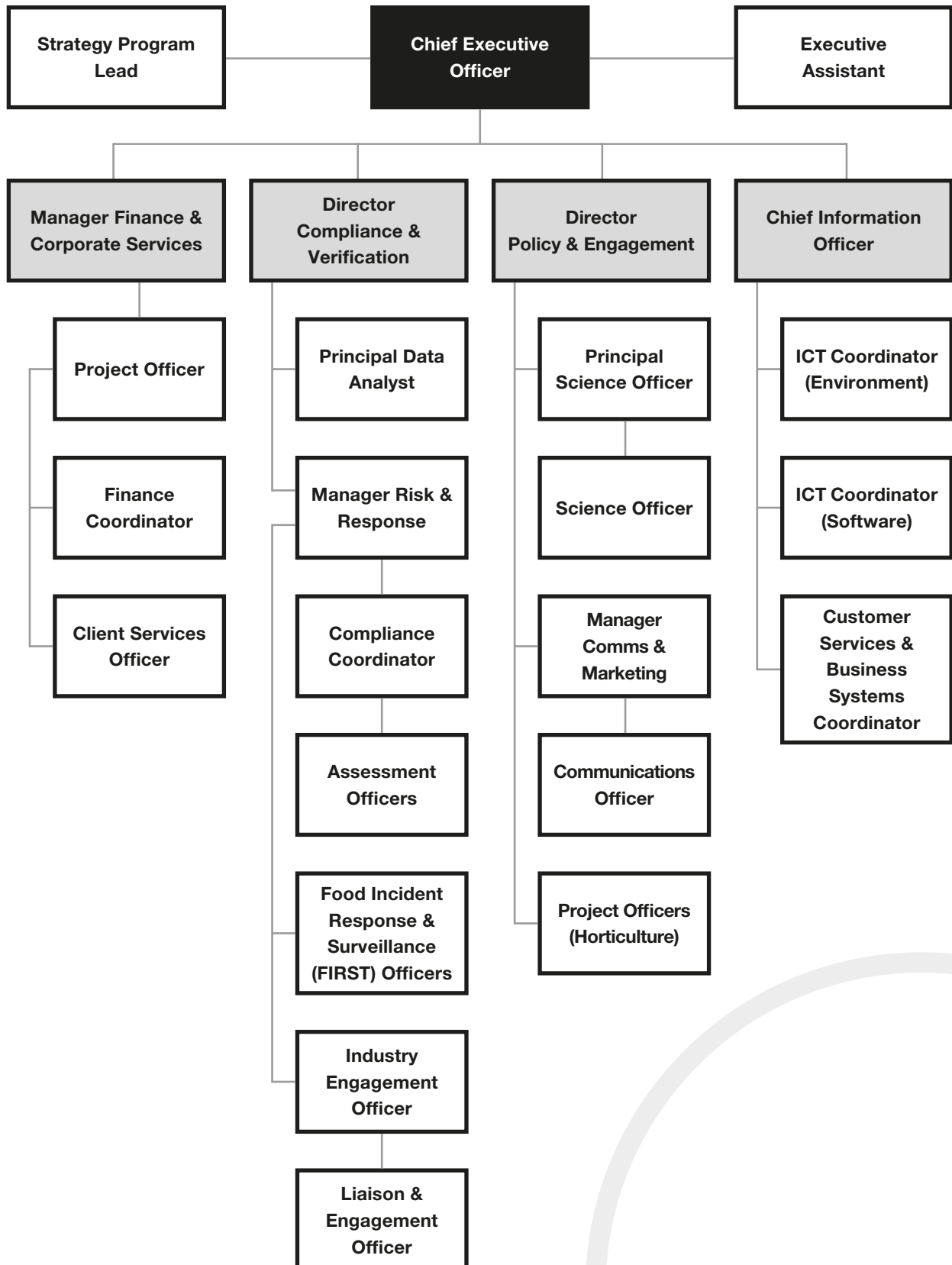
Safe Food's Audit and Risk Committee is a subcommittee to the Board, governed by its Charter which has been structured around the Audit Committee Guidelines published by the Queensland Audit Office.

The role of the Committee is to assist the Board regarding business risk management, compliance and monitoring and the legal, financial and regulatory requirements thereof.

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

Committee activities are assessed and independently reported to the Board annually. The Charter was reviewed in the 2022–23 period and remains current.

Organisational structure



Workforce strategy

During 2023–24, Safe Food developed a Workforce Strategy Statement to articulate our people vision, attributes and elements that will guide delivery on our 2024–2026 strategic priority to transform our corporate capabilities.

This Statement informs the three key focus areas that will underpin our annual workforce plans over the next two years:

- Strengthen our Employee Value Proposition to attract, build and retain our workforce.
- Embrace data, technology, and flexible and responsive workforce models.
- Strengthen integrity and purposeful leadership.

This statement is in the process of being finalised, together with an annual workforce plan for 2025.

Workforce data

Target Group Data		
Gender	Headcount	% of total workforce
Female	20	57%
Male	15	43%
Non-binary	0	0
Diversity Groups	Headcount	% of total workforce
Aboriginal and Torres Strait Islander Peoples	0	0
People with disability	0	0
Culturally and linguistically diverse people – Born overseas	13	37%
Culturally and linguistically diverse people – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	5	14%
	Headcount	% of total workforce
Women in Leadership	1	3%

Workforce health and wellbeing

The health and wellbeing of our staff is our top priority. We have policies and procedures in place to minimise and control risks to our employees.

Our Workplace Health and Safety Plan was independently reviewed to ensure compliance with legislative requirements and government directives. We encourage staff input for continuous improvement and have a working group in place to address health and safety concerns.

We also have trained safety personnel, arrange regular training and provide support for staff working remotely.

Safe Food did not process any early retirements, redundancies or retrenchments in the 2023–24 reporting period.

Accountability and reporting

Accountability mechanisms

Plan	Objective	Outcome	Document
Strategic Plan	Prioritises the strategic direction over the long term	Summary of performance against agreed targets and priorities	Annual Report
Business Plan	Identifies specific corporate priorities for the year	Provides information to the Board and leadership group against targets	Quarterly reports
Operational Plans	Supports the delivery of corporate priorities	Provides information to the Board and leadership group against targets	Quarterly Reports
Project Plans	Supports the delivery of Safe Food led projects	Provides leadership with information on the status of projects	Bi-monthly meeting minutes
Professional Development Plans	Supports staff in contributing to strategic priorities	Provides feedback to staff	Annual reviews

Ethics and conduct

Safe Food requires that all employees maintain high standards of ethical behaviour in the execution of their duties, in alignment with the Queensland Government's public service values. Executive Management provides direction and guidance to staff in shaping an ethical workplace and helping staff to make better decisions while striving to achieve our objectives.

The principles set out in the *Public Sector Ethics Act 1994* and the *Human Rights Act 2019*, together with the requirements of the *Public Sector Act 2022*, form the basis of our Code of Conduct and our integrity framework. Safe Food's Code of Conduct requires staff to:

- act with integrity and impartiality, ensuring high standards of workplace behaviour and personal conduct
- promote the public good through excellence in customer service, community engagement and working with other agencies
- commit to the system of government through conscientious service to Safe Food and
- act with accountability and transparency to support high standards of administration, and
- act in a way that is compatible with human rights obligations when delivering services and interacting with the community.

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

Safe Food received no human rights complaints during the 2023–24 reporting period.

Information and privacy

Safe Food's Open Data strategy ensures open and transparent access to information about our services and activities while protecting the privacy of clients and staff.

Most information is publicly available on our website. Consultancies and overseas travel are published through the Queensland Government Open Data website (www.qld.gov.au/data) where applicable. An internal open data policy team performs an audit to ensure datasets have been published correctly.

Interested parties are also able to make an application under the *Right to Information Act 2009*.

Safe Food received no privacy or Right to Information applications in the 2023–24 reporting period.

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

Record keeping

Safe Food prioritises record keeping information systems in alignment with the *Food Production (Safety) Act 2000* and continues to develop strategies and practices to support the implementation of the Queensland Government Records Governance Policy. All records are maintained under the agency's Retention and Disposal Schedule, as approved by Queensland State Archives, and/or under the General Retention Disposal Schedule. All disposals, including transfers, are appropriately recorded in our records management system.

In the 2023–2024 period, Safe Food did not transfer any records to other agencies. Safe Food maintains a mix of digital and paper-based records to support operational, governance and strategic outcomes. We have implemented a records management plan designed to support and advance our record keeping maturity and Safe Food's initiatives towards the Queensland Government's Digital 1st strategy.

Safe Food ceased creation of paper-based files in the 2019–2020 period and is transitioning legacy paper files to digital. To date over 85% of Safe Food's high value legacy records have been digitised.

Cybersecurity

The agency recognises the importance of strong cybersecurity controls.

In the 2023–2024 period, the agency reviewed its cybersecurity systems to ensure compliance with the Queensland Government Enterprise Architecture (QGEA) information standard 18:2018 (information security policy) including implementation of an information security management system based on ISO:27001.

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

Our Performance

Safe Food’s activities respond to the current and future challenges across the local, national and international food systems.

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The agency recognises food safety as a critical component of public health, environmental health, supply chains and ultimately, the Queensland lifestyle.

We therefore consider our role significant in supporting the Queensland Government’s commitments and objectives, particularly in developing a regulatory system focused on outcomes, risk prioritisation, collaboration and innovation.

Facilitating safety across Queensland’s food supply chain is a fundamental part of ensuring healthier communities, secure employment and skills and industry development.

This section outlines key project deliverables and impacts as they align to Safe Food’s strategic priorities and the Queensland Government objectives for the community.

Compliance data

The number of audits conducted in the 2023–24 financial year was lower than the prior year, in particular audits for wild game harvesters and meat transport vehicles under the Meat Food Safety Scheme. The reduced number of audits is due to many compliance audits for 2024 being scheduled for the first quarter of 2024–25. These audits will contribute to the figures for financial year 2024–25.

The table below shows the total number of compliance and verification activities undertaken throughout the 2023–24 period:

Activity	Quantity
Audits	3469
Assessments	2138
CARs issued	189
Data sharing arrangements	256

The table below shows the total number of compliance and enforcement activities undertaken throughout the 2023–24 period:

Activity	Quantity
Food recalls	2
Compliance notices	3
Penalty infringement notices	2
Complaints/notifications	386

The following table shows notifications and complaints responded to by Safe Food throughout the 2023–24 period:

Notifications by Food Safety Scheme	Quantity
Dairy	24
Eggs	11
Horticulture	0
Meat	94
Seafood	6
Environmental alerts	18
Total	153

Majority of complaints and notifications related to activities under the meat scheme, likely because it has the largest number of accreditation holders, also because of the commonality of consumer-facing meat retail businesses, unlike the egg and dairy industries.

The following table shows notifications and complaints by alert type:

Notifications by alert type	Quantity	Complaints by alert type	Quantity
Chemical	11	Chemical	1
Hygiene	0	Hygiene	71
Micro detection	81	Micro detection	1
Other	21	Other	9
Physical	17	Physical	14
Quality	11	Quality	22
Reported illness	0	Reported illness	12
Traceability/labelling	12	Traceability/labelling	9
Unaccredited activity	0	Unaccredited activity	94
Total	153	Total	233

The greatest number of notifications relate to microbiological detections, which is due to the proactive testing that the industry undertakes. This testing allows

businesses to understand the food safety status of their products and environment and take early interventions before consumption by the public.

Influence and impact

Safe Food's contribution to the Australia New Zealand Food Regulatory System (the bi-national system) continued during the reporting period.

Our activities, mainly through the Implementation Subcommittee for Food Regulation (ISFR), focused on supporting the following aims of the bi-national system:

- Protecting the health and safety of consumers by reducing food-related risks
- Supporting public health objectives by responding to specific public health issues
- Supporting a strong, sustainable food industry that offers a diverse, affordable food supply that also benefits the Australian and New Zealand economies.

Safe Food contributed to the following key priorities of the bi-national system:

- Reducing foodborne illness, particularly related to *Campylobacter* and *Salmonella* – by co-chairing the ISFR Data Analytics Working Group and actively contributing to working groups relating to the implementation of three new national horticulture standards and a review of the national egg standard, and
- Maintaining a strong, robust, and agile Food Regulation System – through the provision of advice to Queensland Health and DAF regarding the modernisation of the bi-national system.

Innovation

Safe Food acknowledges the ever-changing nature of the food industry, locally and globally, and aims to adapt and evolve to reflect current and emerging industry needs and trends.

Project highlight

Implementation of Queensland’s horticulture food safety scheme

In late 2022, three new horticulture standards (4.2.7, 4.2.8 and 4.2.9) were gazetted and incorporated into the Australia New Zealand Food Standards Code. These standards apply to melons, berries and leafy vegetables and are set to take effect in February 2025.

The new national standards are outcomes focussed and aim to reduce food safety risks along the supply chain by strengthening food safety management on-farm and during initial processing.

Safe Food’s intention is to create a proactive, collaborative regulatory environment that maintains the Queensland horticulture industry’s reputation and demonstrates high levels of public health protection while innovating our regulatory delivery method to incentivise compliance and reduce regulatory impost.

During 2023–24 Safe Food sought input from key horticulture stakeholders to co-design a regulatory delivery framework that would facilitate best practice for both regulator and industry. The co-design process prioritised information sharing with all stakeholders, specifically relating to the risks, opportunities and challenges across the food supply chain now and into the future.

The co-design process was progressed through a steering committee which consists of representatives from regional growers’ groups, Queensland and national peak bodies, the Global Food Safety Initiative, DAF, and the Office of Best Practice Regulation. Like the Food Standards Australia New Zealand (FSANZ) standard development process, the steering committee is supported by two groups – the Horticulture Industry Technical Advisory Group and the Cross-Agency Reference Group.

This is an ambitious approach, necessary to ensure the standards are implemented in a way that recognises and builds on existing industry systems, while providing the flexibility to adapt in response to intelligence, as well as current and emerging risks.

The process was challenging but rewarding as we worked together with industry and both public and private sector stakeholders to share perspectives, knowledge and advice.

The process was also informed by Safe Food visits to farms and producers to better understand different production systems, food safety management controls and the diversity of current opportunities and challenges facing the sector.

At a national level, Safe Food continued to work with other regulators and industry to develop guidance material and resources, which aim to raise awareness of risks and risk management, and to promote consistency across jurisdictions. This is being led by the ISFR Horticulture Implementation Working Group (HIWG), with input from relevant industry sectors.

Risk categorisation and compliance pathways

Safe Food continues to trial and improve a novel risk categorisation framework to support the Safe Food operating model, aligning risk prioritisation with compliance, regulatory activities and external datasets. Safe Food completed an internal proof of concept project during 2023–24, with the findings being used to inform and support the agency's future direction.

RegTech demonstration project

During the reporting period, Safe Food was approached by the Queensland Government Customer and Digital Group (QGCDG) to participate in a project to help deliver one of the six priorities of *Our Thriving Digital Future: Queensland's Digital Economy Strategy*. This priority aims to enable industries and businesses to excel, where they will have access and support to adopt digital technologies that will help them to adapt, grow, compete and innovate.

The project forms one of the deliverables of the 'business simplicity' element — to continue making it easier for small-to-medium enterprises to do business with the government.

The project's aim is to investigate and develop a platform/application using RegTech, where small-to-medium enterprises in Queensland will be able to plug in and access a range of information and services related to the regulatory and compliance of operating their businesses.

The primary focus of this project is to deliver a minimal viable product solution for Safe Food to:

- Better support productivity growth and enhance regulatory outcomes.
- Streamline the food safety accreditation process for small and medium businesses.
- Implement digital tools, processes and service components that can be leveraged for whole of government use.

The solution will provide new digital accreditation application capabilities to support the onboarding of horticulture primary producers and processors with new national standards coming into effect in February 2025.

QUT data analysis

Safe Food has partnered with QUT to source recommendations on data ingress, storage, analysis and visualisation. This will help guide the decision-making process when procuring a product under Safe Food's business transformation program.

QUT contracted a third-party data science provider to enhance the recommendations with world best practice solutions.

This partnership holds significant value, as the acquisition of the right tools is crucial to ensure the transition into a digital first organisation is successful and sustainable into the future.

A small trial using data science concepts was also completed to assist bringing together a range of data sources to provide a more nuanced overview of a business's risk.

Corporate capabilities

Safe Food is committed to continuous improvement not just in our activities but in our workforce our collective capability.

As our business transformation program evolves, we seek with it opportunities to transform our corporate capability and improve our overall effectiveness and efficiencies.

Internal upskilling program

Safe Food is in the research and development phase of an internal upskilling program that will form part of our workforce strategy. The program will encourage employees to seek opportunities to build on existing skills and/or learn new technical skills to support them in their role and ensure the agency is keeping up to date with innovations and developments across all streams.

Under the program a range of learning platforms will be considered to leverage best value and highest impact

opportunities for employee to engage in self-guided professional development.

Applied science strategy

Undertaking food safety research is one of Safe Food’s key regulatory functions. We are developing and implementing an applied science strategy that supports the agency’s growing knowledge base and collaboration activities. While we can commission our own food safety research, engaging with key industry and university organisations and collaborating with universities, research bodies,

government agencies and private enterprises. extends the agency’s research capacity.

This strategy is strengthening our ongoing relationships with industry and external stakeholders while promoting more rigorous information sharing and alignment in research to ensure activities address industry specific challenges and provide informative outcomes. It also plays a critical role in ensuring our work supports and aligns with the industries we regulate.

Scientific contribution

The application of scientific principles is central to Safe Food’s role providing confidence in Queensland’s food production systems and is critical to achieve Safe Food’s vision of being a trusted authority of food safety.

Wild game traceability

Safe Food continues to participate in a joint project with a game meat processor and DESI.

The project is trialling a new traceability system for the wild game industry using QR coded macropod management carcass tags in conjunction with a mobile application to capture data.

The project aims to assess the effectiveness and efficiency of using QR coded carcass tags and a mobile app to trace field harvested kangaroos and collect critical information at defined steps along the supply chain to monitor and verify compliance with legislative requirements for food safety and quota management purposes.

Safe Food collaborated with the business to establish the required data collected during the field harvesting, storage and processing stages of the supply chain. The opportunity once data is obtained is to use this to verify compliance to the standards and legislation. Ongoing consultation was conducted to discuss potential data-sharing agreements as there needs to be slight changes in approved management statements and food safety programs due to ceasing use of an additional carcass tag.

A prototype of the mobile app was rolled out to a small number of industry participants in early 2024 to determine if it was fit for purpose prior to a larger release.

Safe Food plans to utilise this data to analyse and provide a visualisation to allow each accreditation holder to benchmark their performance with the rest of industry as well as respond to system generated alerts.

Trace2Place partnership

The Australian Government’s \$68.4 million investment into Australia’s agricultural traceability systems included funding for the National Agriculture Traceability Regulatory Technology Research and Insights Grant, which is in effect from April 2023 to June 2025.

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The Trace2Place (T2P) program was developed using RegTech to support agricultural traceability of food safety compliance in the red meat industry.

T2P program will provide opportunities to make further improvements to agricultural traceability and contribute to the development of innovative and practicable proposals to increase the use of RegTech along agricultural supply chains. Research and insights will demonstrate how to leverage RegTech to enhance agricultural traceability reforms, and support growth of the agricultural sector by streamlining the regulatory compliance associated with red meat. The objectives of the program are to:

- Utilise RegTech traceability applications to provide standardisable solutions for streamlining compliance across multiple agricultural sectors and commodities and along supply chains.
- Facilitate uptake of fit-for-purpose, cost-effective and interoperable digital traceability systems, to assist in increasing regulatory efficiency and reducing the administrative and compliance burdens along the supply chain and across different products and commodity classes.

The T2P program includes a partnership with a large export registered red meat abattoir with the aim to document all critical tracking events across the food supply chain. This documentation will include essential data associated with food safety compliance to either regulatory or commercial certification agreements. arrangements.

Toxigenic vibrio baselines and optimisations for Tropical Rock Oyster industry

Safe Food continued to contribute to the Steering Committee for the Fisheries Research and Development Corporation (FRDC) project 2020-043. Toxigenic Vibrio baselines and optimum storage, transport, and shelf-life conditions, to inform cold supply chains in the north Australian Tropical Rock Oyster industry. The Committee's work was recently completed and is currently being reviewed by FRDC referees.

The project examined a range of food safety risks for a developing industry with a focus on the risk of Vibrio in Black lip oysters in North Australia. The project report, available on the FRDC website, highlighted both the potential risks and appropriate risk mitigation steps and has important implications for the industry as it shows that a tropical oyster species can be held at low temperatures and still retain product quality.

The project also provided insights into seasonal variations, which could be used to manage harvesting risks.

Poultry meat survey

Safe Food has completed its microbiological verification survey of primary processing facilities for poultry meat in Queensland.

The preliminary results have been correlated with the previous survey results and data provided by poultry processors through Safe Food's CIMS and have been shared with the poultry meat industry.

As well as facilitating the consideration of long-term trends regarding both poultry meat and industry performance, the survey also provides a reliable source of information to verify food safety compliance.

Our Financials

Safe Food Production Queensland

Management Certificate

For the year ended 30 June 2024

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

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

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up so as to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of Safe Food Production Queensland for the financial year ended 30 June 2024 and of the financial position as at the end of that year.

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



D Best
Chair
29 August 2024



R Jacobson
CEO (Acting)
29 August 2024



Safe Food Production Queensland Statement Of Comprehensive Income For the year ended 30 June 2024

	s	2024	2023
INCOME FROM CONTINUING OPERATIONS		\$	\$
User charges and fees	B1-1	4,834,338	4,974,247
Grants and contributions	B1-2	1,900,000	1,900,000
Interest	B1-3	502,724	320,952
Other revenue	B1-4	9,201	27,849
<i>Total income from continuing operations</i>		7,246,263	7,223,049
EXPENSES FROM CONTINUING OPERATIONS			
Employee expenses	B2-1	4,865,258	4,238,374
Supplies and services	B2-2	1,578,508	1,549,569
Finance/ Borrowing Costs	B2-3	54,723	66,433
Depreciation and amortisation	B2-4	593,319	585,165
Other expenses	B2-5	35,576	34,783
<i>Total expenses from continuing operations</i>		7,127,384	6,474,324
OPERATING RESULT FOR THE YEAR		118,879	748,725
TOTAL COMPREHENSIVE INCOME		118,879	748,725

The accompanying notes form part of these financial statements

Safe Food Production Queensland Statement Of Financial Position For the year ended 30 June 2024

	Note	2024	2023
CURRENT ASSETS		\$	\$
Cash and cash equivalents	C1	10,650,657	10,521,914
Receivables	C2	272,563	358,942
Other Assets - Prepayments	C3	164,502	196,205
Total Current Assets		11,087,722	11,077,062
NON-CURRENT ASSETS			
Property, plant and equipment	C4	416,475	306,727
Right-to-use assets	C5-1	1,114,987	1,472,101
Other Assets - Prepayments	C3	7,614	17,756
Total Non-Current Assets		1,539,075	1,796,584
TOTAL ASSETS		12,626,797	12,873,645
CURRENT LIABILITIES			
Payables	C6	235,223	404,719
Accrued employee benefits	C7	321,801	289,118
Provisions	C8	685,085	472,996
Lease liabilities	C5	635,334	564,269
Total Current Liabilities		1,877,444	1,731,101
NON-CURRENT LIABILITES			
Lease liabilities	C5	816,894	1,328,964
Total Non-Current Liabilities		816,894	1,328,964
TOTAL LIABILITIES		2,694,338	3,060,065
NET ASSETS		9,932,459	9,813,580
EQUITY			
Accumulated Surplus		9,932,459	9,813,580
TOTAL EQUITY		9,932,459	9,813,580

The accompanying notes form part of these financial statements



Safe Food Production Queensland Statement Of Changes in Equity For the year ended 30 June 2024

	2024	2023
	\$	\$
Balance as at 1 July	9,813,580	9,064,854
Total comprehensive income for the year	118,879	748,725
BALANCE AS AS 30 JUNE	9,932,459	9,813,580

The accompanying notes form part of these financial statements

Safe Food Production Queensland Statement Of Cash Flows For the year ended 30 June 2024

	Note	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$
Inflows			
User charges and fees		4,846,623	5,009,129
Government contributions		1,900,000	1,900,000
Interest		575,249	212,444
GST input tax credits from ATO		295,962	200,079
GST collected from customers		103,385	133,418
Other		9,201	27,849
Total Inflows		7,730,420	7,482,919
Outflows			
Employee expenses		(4,832,574)	(4,251,771)
Supplies and services		(1,635,454)	(1,375,589)
Finance/Borrowing costs		(49,890)	(62,075)
GST paid to suppliers		(235,851)	(221,386)
GST remitted to the ATO		(177,872)	(111,526)
Other		(90,335)	(92,346)
Total Outflows		(7,021,977)	(6,114,693)
Net cash provided by operating activities	CF-1	708,443	1,368,226
CASH FLOWS FROM FINANCING ACTIVITIES	CF-2		
Outflows			
Lease payments (net of finance costs)		(579,700)	(555,390)
Net cash used in financing activities		(579,700)	(555,390)
Net increase in cash and cash equivalents held		128,743	812,836
Cash and cash equivalents – opening balance		10,521,914	9,709,078
Cash and cash equivalents – closing balance	C1	10,650,657	10,521,914

The accompanying notes form part of these financial statements



Safe Food Production Queensland Statement Of Cash Flows For the year ended 30 June 2024

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

	Note	2024	2023
		\$	\$
Operating Surplus		118,879	748,725
<i>Non-Cash items included in operating result:</i>			
Depreciation and amortisation expense-owned assets		97,509	89,003
Depreciation and amortisation expense- leased assets		495,810	496,162
Increase/(decrease) in Provision-Lease Restoration		4,833	4,361
<i>Change in assets and liabilities</i>			
(Increase) / decrease in receivables		86,380	(73,331)
(Increase) / decrease in other assets		41,845	29,971
Increase / (decrease) in payables		(169,496)	83,435
Increase/(decrease) in accrued employee benefits		32,683	(10,101)
Increase / (decrease) in other liabilities		0	0
Net cash from operating activities		708,443	1,368,225

CF-2 Changes in liabilities arising from financing activities

	Note	2024	2023
		\$	\$
Lease Liabilities	C5		
Opening balance		1,893,233	2,343,249
<i>Non-cash changes</i>			
New Leases Acquired		138,695	105,375
Finance charges (repayment allocation)		49,890	62,072
<i>Cash flows</i>			
Cash repayments		(629,591)	(617,463)
Closing balance		1,452,228	1,893,233

The accompanying notes form part of these financial statements

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

SECTION 1
ABOUT THE AGENCY AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

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

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

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

Safe Food has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2023.

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

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

A1-3 PRESENTATION

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2022-2023 financial statements.

Current / non current classification

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

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

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENT FOR ISSUE

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



Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

A1-5 BASIS OF MEASUREMENT

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

Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation, or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

A2 OBJECTIVES OF THE AGENCY

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

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 USER CHARGES AND FEES

	2024	2023
	\$	\$
Accreditation fees	3,633,590	3,509,033
Application fees	182,477	132,195
Audit fees	990,256	1,311,932
Fee for service income	28,015	21,088
Total	<u>4,834,338</u>	<u>4,974,247</u>

Accounting Policy - User charges and fees

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

Accreditations are considered short term licences, and the individual transaction fees are of low value. Revenue for licences are recognised when performance obligations are satisfied, in line with the revenue recognition model detailed in AASB 15 *Revenue from Contracts with Customers*. The performance obligation is the grant of an accreditation and, as such the revenue is recognised upon receipt.

B1-2 GRANTS AND CONTRIBUTIONS

	2024	2023
	\$	\$
Department of Agriculture and Fisheries (DAF)	<u>1,900,000</u>	<u>1,900,000</u>

Accounting Policy - Grants and contributions

Grants and contributions arise from transactions that are non-reciprocal in nature.

Where an agreement is enforceable and contains sufficiently specific performance obligations, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred as unearned revenue (contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant or donation is accounted for under AASB 1058 Income of Not-for-Profit Entities, whereby revenue is recognised upon receipt of the grant funding.

B1-3 INTEREST REVENUE

	2024	2023
	\$	\$
Interest earned on bank account	<u>502,724</u>	<u>320,952</u>

Accounting Policy - Interest revenue

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

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

B1-4 OTHER REVENUE

	2024	2023
	\$	\$
Other revenue	9,201	27,849

Accounting Policy - Other revenue

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

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2024	2023
	\$	\$
Employee Benefits		
Wages and salaries	3,657,461	3,158,896
Annual leave levy/expense	372,504	315,549
Long service leave levy/expense	104,622	90,019
Employer superannuation contributions	509,543	437,963
Other	206,754	220,529
Employee Related Expenses		
Recruitment Costs	1,948	3,842
Workers' compensation	12,426	11,576
Total	4,865,258	4,238,374

Accounting Policy - Wages and Salaries

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

Accounting Policy - Annual Leave

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

Accounting Policy - Sick Leave

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

Accounting Policy - Long Service Leave

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

Safe Food Production Queensland
Notes to the Financial Statements
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Accounting Policy - Superannuation

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

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

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

Accounting Policy - Workers' Compensation Premium

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

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

B2-2 SUPPLIES AND SERVICES

	2024	2023
	\$	\$
Administration expenses	126,881	151,675
Advertising and conference costs	18,094	15,095
Communication costs	37,012	46,640
Computer costs	311,188	338,951
Contracting & professional services	722,301	732,213
Legal costs	35,772	0
Motor vehicle costs	65,606	35,911
Property, plant and equipment costs	145,264	120,788
Travel costs	61,410	50,493
Lease expenses	54,759	57,563
Other	223	240
Total	<u>1,578,508</u>	<u>1,549,569</u>

Accounting Policy - Lease expenses

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

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

B2-3 FINANCE / BORROWING COSTS

		2024	2023
		\$	\$
Interest on lease liabilities		49,890	62,072
Finance costs - provisions	Note C8	4,833	4,361
Total		54,723	66,433

Accounting Policy - Finance/borrowing costs

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

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

No borrowing costs are capitalised into qualifying assets.

B2-4 DEPRECIATION AND AMORTISATION

		2024	2023
		\$	\$
Depreciation - plant and equipment	Note C4-1	97,509	89,003
Depreciation – right-of-use assets	Note C5-1	495,810	496,162
Total		593,319	585,165

B2-5 OTHER EXPENSES

		2024	2023
		\$	\$
Impairment of trade receivables	Note C2-1	3,208	2,483
<i>Auditors' remuneration</i>			
Queensland Audit Office - external audit services*		24,868	18,800
SPS Audit (QLD) Pty Ltd - internal audit services		7,500	13,500
Total		35,576	34,783

*Total audit fee quoted by Queensland Audit Office relating to the 2023-2024 financial statements is \$26,050 GST inclusive (2022-2023: \$20,240).

Safe Food Production Queensland
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SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2024	2023
	\$	\$
Cash on hand	0	27
Cash at bank	10,650,647	409,540
Deposits at call	10	10,112,347
Total	<u>10,650,657</u>	<u>10,521,914</u>

Accounting Policy - Cash and Cash Equivalents

For the purpose of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques received but not banked at 30 June 2024 as well as deposits at call with financial institutions.

C2 RECEIVABLES

	2024	2023
	\$	\$
Trade debtors	215,745	222,343
Less: Allowance for impairment loss	Note C2-1 <u>(5,090)</u>	<u>(3,117)</u>
	<u>210,655</u>	<u>219,227</u>
LSL Claims Receivable	18,495	21,946
Other debtors	<u>43,413</u>	<u>117,770</u>
	61,907	139,716
Total	<u>272,563</u>	<u>358,942</u>

Accounting Policy - Receivables

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

The collectability of receivables is assessed periodically with provision being made for impairment. Bad debts are written off in the period in which they are recognised. All known bad debts were written off as at 30 June 2024.

C2-1 IMPAIRMENT OF RECEIVABLES

Accounting Policy - Impairment of Receivables

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

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

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

Safe Food Production Queensland
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Disclosure - Credit Risk Exposure of Receivables

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

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

The calculations reflect historically observed default rates calculated using credit losses experienced on past sales transactions since 1 January 2009, calculated by calendar year to reflect the agency's audit cycle. The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For Safe Food, change in the business activity (for example, ceased trading) is determined to be the most relevant forward-looking indicator for receivables. Actual credit losses since 1 January 2009 have been correlated and based on those results, the historical default rates are adjusted based on expected changes to that indicator.

	2024			2023		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
Aging	\$	%	\$	\$	%	\$
Current	167,599	0.40%	(670)	176,394	0.42%	(741)
1 to 30 days overdue	32,003	1.22%	(390)	41,576	1.24%	(516)
31 to 60 days overdue	8,993	4.03%	(362)	12,226	4.03%	(493)
61 to 90 days overdue	1,124	10.01%	(113)	91	9.94%	(9)
> 90 days overdue	4,176	19.13%	(799)	0	18.91%	0
Unapplied Credit Amounts	(905)	0.00%	0	(9,302)	0.00%	0
Known impairment (in process)	2,755	100.00%	(2,755)	1,358	100.00%	(1,358)
Total	215,745		(5,090)	222,343		(3,117)

Disclosure - Movement in the allowance for impairment loss

	2024	2023
	\$	\$
Loss allowance at start of year	(3,117)	(1,517)
(Increase) decrease in allowance recognised in the operating result	(3,208) Note B2-5	(2,483)
Amounts written-off during the year	1,235	883
Loss allowance as at end of year	(5,090)	(3,117)

Gross receivables for the 2023-2024 financial year reflect the agency's return to its preferred audit schedule. Our audit teams have been able to complete a large percentage of scheduled audits prior to 30 June. Debt management remains an agency focus for the remainder of the calendar year.

Safe Food Production Queensland
Notes to the Financial Statements
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C3 OTHER ASSETS

	2024	2023
	\$	\$
Prepayments - current	164,502	196,205
Prepayments - non current	7,614	17,756
Total	<u>172,116</u>	<u>213,961</u>

Accounting Policy - Prepayments

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

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	2024	2023
	\$	\$
Plant and equipment - at cost	915,662	708,405
Less: Accumulated depreciation	(499,188)	(401,678)
Carrying amount at end of year	<u>416,475</u>	<u>306,727</u>
<i>Represented by movements in carrying amount</i>		
Carrying amount at start of year	306,727	334,052
Additions	207,257	61,678
Depreciation	Note B2-4 (97,509)	(89,003)
Carrying amount at end of year	<u>416,474</u>	<u>306,727</u>

C4-2 RECOGNITION AND ACQUISITION

Accounting Policy - Recognition

Basis of capitalisation and recognition thresholds

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

Plant and Equipment \$5,000

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

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

Accounting Policy - Cost of Acquisition

Property, plant and equipment acquisitions are initially recognised at cost determined as the value of consideration exchanged for the asset, plus associated costs directly attributable to the acquisition and getting the asset installed and ready for use.

Safe Food Production Queensland
Notes to the Financial Statements
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C4-3 MEASUREMENT USING HISTORICAL COST

Accounting Policy - Measurement Using Historical Cost

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

C4-4 DEPRECIATION EXPENSE

Accounting Policy - Depreciation Expense

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

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

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

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

Depreciation Rates

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

Class	Rate %
<i>Plant and Equipment</i>	
Computer Hardware	33.3
Motor Vehicles	20.0
Other Plant and Equipment	20.0 - 33.0
Leasehold Improvements	9.76 - 28.3

C4-5 IMPAIRMENT

Accounting Policy - Impairment

Indicators of impairment and determining recoverable amount

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the Agency determines the asset's recoverable amount under AASB 136 *Impairment of Assets*.

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

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

Safe Food Production Queensland
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Recognising impairment losses

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

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

Reversal of impairment losses

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

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

C5 LEASES

C5-1 LEASES AS LESSEE

Right-of-use assets	2024			2023		
	Property	Motor Vehicles	Total ROU Assets	Property	Motor Vehicles	Total ROU Assets
	\$	\$		\$	\$	
Carrying amount at the start of the financial year	1,379,143	92,958	1,472,101	1,718,586	144,302	1,862,888
Additions	0	138,695	138,695	69,889	35,486	105,375
Depreciation Note B2-4	(424,263)	(71,546)	(495,810)	(409,332)	(86,830)	(496,162)
Carrying amount at the end of the financial year	954,880	160,107	1,114,987	1,379,143	92,958	1,472,101
Lease liabilities	2024			2023		
	Property	Motor Vehicles	Total Lease Liability	Property	Motor Vehicles	Total Lease Liability
	\$	\$		\$	\$	
Current	548,390	86,944	635,334	513,255	51,014	564,269
Non-current	738,212	78,682	816,894	1,286,602	42,362	1,328,964
Carrying amount at the end of the financial year	1,286,602	165,626	1,452,228	1,799,857	93,377	1,893,233



Safe Food Production Queensland
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Accounting Policy - Leases as lessee

Right-of-use assets

Right-of-use assets are initially recognised at cost comprising the following:

- the amount of the initial measurement of the lease liability
- lease payments made at or before the commencement date, less any lease incentives received
- initial direct costs incurred, and
- the initial estimate of restoration costs

Right-of-use assets are subsequently depreciated over the lease term and are subject to impairment testing on an annual basis.

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

The agency has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases of low value assets. The lease payments are recognised as expense on a straight-line basis over the lease term. An asset is considered low value where it is expected to cost less than \$10,000 when new.

Lease liabilities

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

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payments that depend on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable by the agency under residual value guarantees
- the exercise price of a purchase option that the agency is reasonably certain to exercise
- payments for termination penalties, if the lease term reflects the early termination

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

Subsequent to initial recognition, the lease liabilities are increased by the interest charge and reduced by the amount of lease payments. Lease liabilities are also remeasured in certain situations such as a change in variable lease payments that depend on an index or rate (e.g. a market rent review), or a change in the lease term.

Safe Food Production Queensland
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Disclosures - Leases as lessee

(i) Details of leasing arrangements as lessee

Property	The agency leases office space under a commercial lease with an initial expiry date of 30 September 2026. Lease payments are subject to a minimum increase of 3.5% each year or the ABS CPI rate as of 31 March, whichever is the greater.
Motor Vehicles	The agency leases motor vehicles for terms ranging from 24 to 60 months under commercial lease arrangements. Vehicle leases cover all insurance and registration renewals for the term of the agreement.
Plant and Equipment	The agency routinely enters into leases for plant and equipment including office equipment and IT equipment. These leases are categorised as procurement of services rather than as leases as the suppliers have substantive substitution rights over the assets. The Photocopier Lease has a variable component that depends on the volume of usage. The usage-based payments are recognised as lease expenses in Note B2-2 when incurred. They are not expected to vary materially from year to year.

(ii) Amounts recognised in profit or loss

	2024	2023
	\$	\$
Interest expense on lease liabilities	49,890	62,075
Breakdown of 'Lease-related expenses' included in Note B2-2		
- Expenses relating to equipment services (lease expenses)	54,759	57,563
- Expenses relating to short-term leases (vehicle)	30,217	455
Total cash outflow for leases	134,867	120,092

C6 PAYABLES

	2024	2023
	\$	\$
GST receivable	(13,581)	0
GST payable	0	14,371
Net GST receivable (payable)	(13,581)	14,371
Trade creditors	244,158	385,702
Other creditors	4,646	4,646
	248,804	390,348
Total	235,223	404,719

Accounting Policy - Payables

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

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Notes to the Financial Statements
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C7 ACCRUED EMPLOYEE BENEFITS

	2024	2023
	\$	\$
Current accrued employee benefits	321,801	289,118
Total	321,801	289,118

Accounting Policy - Accrued Employee Benefits

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

C8 PROVISIONS

	2024	2023
	\$	\$
Restoration costs		
Current	685,085	472,996
Total	685,085	472,996

	2024	2023
	\$	\$
Movement		
Balance as at 1 July	472,996	406,957
Additional provision made	4,833	4,361
Additional Make Good Asset	207,257	61,678
Carrying amount at end of year	685,085	472,996

Accounting Policy - Provisions

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

Key Estimates and Judgements: For the 2022-2023 financial year, Make Good Provision was increased in line with CPI rates, acknowledging the increase in labour and material costs within the construction industry. For the 2023-2024 financial year, a full revaluation of expected Make Good was undertaken pending the lease expiry in September 2026.

This Provision will be reviewed annually to insure the Make Good Provision reflects current economic and industry trends.

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

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SECTION 4

NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FINANCIAL RISK DISCLOSURES

D1-1 FINANCIAL INSTRUMENT CATEGORIES

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

Category		2024	2023
Financial Assets at amortised cost		\$	\$
Cash and cash equivalents	Note C1	10,650,657	10,521,914
Receivables	Note C2	272,563	358,942
Total		10,923,220	10,880,856
Financial Liabilities at amortised cost		\$	\$
Payables	Note C6	235,223	404,719
Lease liabilities	Note C5-1	1,452,228	1,893,233
Total		1,687,452	2,297,952

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

D1-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS

(a) Risk exposure

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

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

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

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

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

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

D1-3 CREDIT RISK DISCLOSURES

Credit risk management practices

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

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

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

Credit risk exposure

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

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D1-4 LIQUIDITY RISK

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

	2024 - Contractual maturity			2023 - Contractual maturity		
	< 1 year \$	1 - 5 years \$	> 5 years \$	< 1 year \$	1 - 5 years \$	> 5 years \$
Financial liabilities						
Payables	235,223	0	0	404,719	0	0
Lease liabilities	670,868	833,983	0	612,025	1,375,382	0
Total	906,091	833,983	0	1,016,744	1,375,382	0

D2 CONTINGENCIES

A bank guarantee (security deposit) was provided in 2016 for Head Lease arrangement from the Commonwealth Bank. The amount guaranteed is \$231,000 (equivalent to 6 months rent). There are no known contingent assets or liabilities for 2023-2024 (2022-2023: Nil).

D3 COMMITMENTS

Lease commitments

At 30 June 2024, Safe Food had the following operating lease commitments attributed to short term and low value leases. These amounts are inclusive of GST and are due for payment as follows:

	2024 \$	2023 \$
Not later than 1 year	1,553	4,660
Later than 1 year but not later than 5 years	0	1,553
Total	1,553	6,213

D4 EVENTS AFTER THE BALANCE DATE

There have been no known material post balance date events.

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

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

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

SECTION 5
OTHER INFORMATION

E1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Details of Key Management Personnel

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of Safe Food during 2022-2023 and 2023-2024.

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

Remuneration Policies

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

Remuneration expenses for key management personnel comprise the following components:

Short term employee expenses which include:

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

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

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

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

Key executive management do not receive performance payments.

Remuneration Expenses

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

1 July 2023 - 30 June 2024	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
Position	Monetary Expenses	Non-Monetary Benefits				
	\$	\$	\$	\$	\$	\$
Board Director, Chair	1,950	24	0	215	0	2,188
Board Director, external	4,900	781	0	539	0	6,220
Board Director, external	7,000	408	0	770	0	8,178
Board Director, DAF Representative						0
Board Director, Qld Health Representative						0
Chief Executive Officer	247,045	0	6,334	32,705	0	286,084
Director, Verification & Compliance	168,950	8,671	4,381	22,013	0	204,015
Director, Policy & Engagement	153,730	12,502	3,951	20,497	0	190,681

1 July 2022 - 30 June 2023	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
Position	Monetary Expenses	Non-Monetary Benefits				
	\$	\$	\$	\$	\$	\$
Board Director, Chair	3,250	0	0	341	0	3,591
Board Director, external	7,050	840	0	740	0	8,631
Board Director, external	2,000	116	0	210	0	2,326
Board Director, DAF Representative						0
Board Director, Qld Health Representative						0
Chief Executive Officer	257,084	0	6,670	32,573	0	296,327
Director, Verification & Compliance	155,440	4,572	4,037	19,186	0	183,235
Director, Policy & Engagement	142,274	6,256	3,695	18,640	0	170,865

Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

E2 RELATED PARTY TRANSACTIONS

Transactions with other Queensland-controlled entities

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

Corporate Administration Agency provided payroll services to Safe Food totalling \$50,643 for 2023-2024 (\$58,143 for 2022-2023). Payroll tax totalling \$181,657 was paid to the Office of State Revenue (2022-2023: \$155,711). These amounts are expensed in Supplies and Services and Employee Expenses (Note B2).

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

Accounting Standards Applied for the First Time

Safe Food did not change any of its accounting policies during 2023-2024. Australian Accounting Standard changes applicable for the first time have had minimal effect on the agency's financial statements.

Accounting Standards Adopted Early

No Australian Accounting Standards have been adopted early for 2023-2024.

E4 TAXATION

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

E5 CLIMATE RISK DISCLOSURE

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

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

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of the agency, has published a wide range of information and resources on climate related risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au/climate>

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. The QSR is available via Queensland Treasury's website at

<https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>



Safe Food Production Queensland
Notes to the Financial Statements
For the year ended 30 June 2024

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 agency.

The agency continues to monitor the emergence of material climate-related risks that may impact the financial statements of the agency, including those arising under the Queensland Government Climate Action Plan 2020-2030 and other Government publications or directives.



INDEPENDENT AUDITOR'S REPORT

To the Board of Safe Food Production Queensland

Report on the audit of the financial report

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

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

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

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

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

I have nothing to report in this regard.

Responsibilities of the entity for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Statement

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

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

Prescribed requirements scope

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



Lisa Fraser
as delegate of the Auditor-General

30 August 2024

Queensland Audit Office
Brisbane

Compliance Checklist

	Target Group Data	Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Page 3
Accessibility	Table of contents Glossary	ARRs – section 9.1	Page 5 Page 30
	Public availability	ARRs – section 9.2	Page 4
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	Page 4
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 4
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	Page 4
General information	Introductory Information	ARRs – section 10	Page 8
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 9
	Agency objectives and performance indicators	ARRs – section 11.2	Page 9
	Agency service areas and service standards	ARRs – section 11.3	Page 13
Financial performance	Summary of financial performance	ARRs – section 12.1	
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 17
	Executive management	ARRs – section 13.2	Page 15
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Page 16
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 19
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 19
	Queensland public service values	ARRs – section 13.6	Page 19

	Target Group Data	Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 16
	Audit committee	ARRs – section 14.2	Page 16
	Internal audit	ARRs – section 14.3	Page 16
	External scrutiny	ARRs – section 14.4	(auditors report)
	Information systems and recordkeeping	ARRs – section 14.5	Page 19–20
	Information Security attestation	ARRs – section 14.6	Page 20
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Page 18
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	Page 18
Open Data	Statement advising publication of information	ARRs – section 16	Page 19
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 26
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 64

Glossary

Accreditation

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

Application

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

Assessment

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

Audit

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

Baseline

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

Compliance

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

Data sharing arrangement

Arrangements with a business to provide regular and timely indicators of production system performance. Indicators are drawn from food safety baselines and may include industry agreed upon targets.

Food Production (Safety) Act 2000

The *Food Production (Safety) Act 2000* is the legislation under which Safe Food operates. The Act aims to ensure that the production of primary produce is carried out in a way that: Makes primary produce fit for human or animal consumption and maintains food quality. Provides for food

safety measures for the production of primary produce consistent with other State laws relating to food safety.

Food safety program

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

FSANZ

Acronym: Food Standards Australia New Zealand, sometimes referred to as "the bi-national system."

Global food safety initiative (GFSI)

Recognition of industry food safety management programs that fulfill specific food safety and set a benchmark for food safety requirements. The GFSI was created to harmonise food safety standards and reduce audit duplication and does not carry out any accreditation or certification activities.

Implementation Subcommittee for Food Regulation (ISFR)

ISFR is a subcommittee of the Food Regulation Standing Committee established to ensure the implementation and enforcement of food standards is consistent across Australia and New Zealand.

Inspection

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

Management statement

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

Monitoring

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

Penalty infringement notice (PIN)

Tickets issued for an alleged food safety infringement or misconduct, accompanied by a fine. PINs can be issued by Safe Food to both accredited and unaccredited businesses.

Preferred supplier arrangement (PSA)

A formal agreement between primary producers and a single processor when the named producer supplies all their produce to one processor. The processor oversees the grower's practices according to their management statement, and the grower is accredited at no additional cost.

Processor

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

Producer

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

RegTech

RegTech refers to the use of technology to better achieve regulatory objectives by improving the effectiveness and efficiency of regulation.

Risk

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

Service level agreement

An agreement between Safe Food and another party that aims to support Safe Food to meet best regulatory practice principles such as alternative methods of compliance, recognition of other systems or shared data arrangements.

Supply chain

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

Surveillance

Surveillance activities test and prove the effectiveness of food safety controls and scan the food supply chain for new, unmanaged food safety risks.

Survey

Planned sampling activities regarding food production systems and supply chains. Surveys may include the use of food sampling, environmental sampling and questionnaires.

Verification

Evaluation and monitoring to determine compliance of a food safety program with the Food Standards Code or appropriate regulation.



Safe Food Production Queensland

Annual Report 2023–2024

www.safefood.qld.gov.au