

B. Remuneration of audit executives

The Queensland Audit Office's (QAO's) audit leadership team is made up of the Auditor-General, the Assistant Auditors-General, and the engagement leaders.

Our Executive Management Group is comprised of the Auditor-General and Assistant Auditors-General. It is responsible for setting the strategic direction of QAO and has operational responsibility for QAO's system of quality management.

The remuneration for the Auditor-General is set by the Governor in Council, after consultation with the Cost of Living and Economics Committee of parliament. The remuneration and other conditions of service of QAO's staff are determined by the Auditor-General in accordance with the *Auditor-General Act 2009*.

Remuneration paid to our Executive Management Group is publicly disclosed in QAO's annual report.

Individual remuneration and other terms of employment are specified either in employment contracts and/or letters of appointment. Remuneration is made up of:

- short-term employee benefits – with monetary benefits being base salary, incentives, allowances, and leave entitlements; and non-monetary benefits being car parking, professional memberships, and applicable fringe benefits tax
- long-term employee benefits, including accrued long service leave
- post-employment benefits, including superannuation contributions.

