

B. Remuneration of audit executives

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. The Executive Management Group is responsible for setting the strategic direction of QAO and operational responsibility for QAO's system of quality control.

The remuneration for QAO's audit leadership team is set by the Queensland Public Service Commission, as provided for under the *Public Service Act 2008* and *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.

