

# Recycled water management plan Audit reporting guideline

September 2010

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# 1. Introduction

The recycled water provisions of the *Water Supply (Safety and Reliability) Act 2008* (the Act) commenced on 1 July 2008 and are administered by the Department of Energy and Water Supply (the department). The chief executive of the department is the regulator under the Act.

The primary aim of the recycled water provisions is to protect public health and, for certain schemes known as critical recycled water schemes, to ensure continuity of operation of the scheme to meet the essential water supply needs of the community or industry.

The Act is available online at <[www.legislation.qld.gov.au](http://www.legislation.qld.gov.au)>.

## 1.1 Aim of this guideline

The Act requires a recycled water provider or scheme manager<sup>1</sup>, who holds an approved recycled water management plan (RWMP), to arrange for internal audits and regular audits about the approved RWMP within specified time periods. The audit report must be prepared in accordance with this guideline.

The Recycled Water Management Plan Audit Reporting Guideline (this guideline) has been prepared to provide:

- recycled water providers or scheme managers with information about preparing internal audit reports
- recycled water providers, scheme managers and auditors with information about preparing regular audit reports.

This guideline provides information about:

- internal audits:
  - what an internal audit is
  - who needs to undertake an internal audit
  - when an internal audit is required
  - what should be included in an internal audit report
- regular audits:
  - what a regular audit is
  - who needs to undertake a regular audit
  - when a regular audit is required
  - what should be included in a regular audit report
- rights and obligations of auditors
- obligations of recycled water providers and scheme managers for audits.

This guideline does not apply to spot audits of an approved RWMP and its conditions. Spot audits are arranged by the regulator when:

- the regulator is satisfied or reasonably believes the scheme manager or a recycled water provider or other declared entity for a recycled water scheme is not complying, or has not complied, with the RWMP for the scheme or the conditions of the plan

or

- the approved RWMP for the scheme is no longer adequate.

In this guideline, some of the regulator's requirements are mandatory as they are legislative requirements of the Act. Where the regulator's requirements are mandatory, this guideline will use the word 'must'. In these cases, the recycled water provider or scheme manager must supply the information required and in the manner prescribed. It is the responsibility of the recycled water provider or scheme manager to ensure mandatory legislative requirements of the Act are met.

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<sup>1</sup> It is the responsibility of the scheme manager to arrange for internal audits and regular audits of a multiple-entity recycled water scheme.

In other cases, the regulator's requirements are not mandatory. If the requirement is not mandatory the word 'should' is used in this guideline. Recycled water providers or scheme managers are able to follow the guideline suggestion if they choose, or alternatively, choose their own methods for achieving requirements.

If a recycled water provider or scheme manager chooses to use their own method for satisfying the regulator's requirement, the regulator will assess the alternative approach against the regulator's policy objectives and the overarching aims of the Act. The explanatory material in this guideline is indicative of the regulator's policy objectives and the aims of the Act.

## 1.2 Relationship to other guidelines

This guideline is part of a suite of regulatory guidelines prepared to assist recycled water providers and scheme managers in understanding the reporting requirements of the Act. In addition to this guideline, other regulatory guidelines include the:

- Recycled Water Management Plan and Validation Guideline
- Recycled Water Management Plan Exemption Guideline
- Water Quality Guideline for Recycled Water Schemes
- Annual Reporting Guideline for Recycled Water Schemes.

A non-regulatory Incident Reporting Guideline for Recycled Water Schemes has also been prepared to accompany the regulatory guidelines to assist recycled water providers and scheme managers to meet incident reporting requirements of the Act.

## 1.3 Relationship to other legislation and regulations

Recycled water schemes may operate under different legislation, which must be complied with, for example:

- the *Environmental Protection Act 1994*
- the *Plumbing and Drainage Act 2002*
- the *Public Health Act 2005* and Public Health Regulation 2005
- the *Workplace Health and Safety Act 1995*.

The requirements of the Act do not negate the requirements of other legislation unless where expressly stated or by implication. It is the responsibility of the recycled water provider or scheme manager to determine and ensure compliance with all relevant legislative requirements.

## 2. Audits and audit reporting

The Act requires recycled water providers or scheme managers with an approved RWMP to:

- arrange for internal audits at specified intervals in accordance with section 260 of the Act
- arrange for regular audits at specified intervals in accordance with section 261 of the Act
- give the regulator the internal and regular audit report within a specific timeframe.

Recycled water providers or scheme managers may conduct additional audits at their discretion; however, the results of these audits are not required to be submitted to the regulator.

Recycled water providers who have been granted an exemption by the regulator from having an approved RWMP are not required to undertake audits or prepare audit reports.

### 2.1 Purpose of audits and audit reports

The purpose of both an internal audit and a regular audit is to assess the scheme's compliance with the approved RWMP and the conditions of the plan.

The purpose of an internal audit report or regular audit report is to provide information to the regulator about:

- results and findings of the audit
- where there is noncompliance with the approved RWMP to which it relates or conditions of the plan, the actions taken, or to be taken, in relation to the noncompliance.

The regulator will then review the audit report and take action when necessary.

While the purpose of the audits is to assess the scheme's compliance with the approved RWMP and the conditions of the plan, an auditor may make recommendations for amendments to the plan to address matters identified during the audit.

### 2.2 Arranging audit reports

The responsibility for arranging the preparation and submission of an audit report to the regulator lies with:

- the recycled water provider—for a single-entity recycled water scheme
- the scheme manager—for a multiple-entity recycled water scheme. However, other entities within the recycled water scheme, that is, recycled water providers and other declared entities, are required to provide the scheme manager with information reasonably required to comply with the scheme manager's obligations under the Act. Obligations on the scheme manager include arranging for an audit and preparing and submitting an audit report.

### 2.3 Conducting an audit

#### 2.3.1 Internal audits

Internal audits may be undertaken by a suitably qualified person within the recycled water scheme—for example, an employee of the scheme. Alternatively, the recycled water provider or scheme manager may arrange for a suitably qualified external auditor, who is not an employee of the scheme, to undertake the internal audit. However, using an external auditor to undertake an internal audit does not remove the obligation on the recycled water provider or scheme manager to arrange for regular audits as required by section 261 of the Act.

Section 260(5) of the Act requires an internal audit report to be prepared by a suitably qualified person. Under the Act the term suitably qualified, in relation to a person who prepares a report about an audit, means a person who:

- (a) has the experience or qualifications appropriate to conduct the audit to which the report relates
- or
- (b) if a regulation prescribes the experience or qualifications necessary for a person to conduct the audit to which the report relates—has the experience or qualifications prescribed under the regulation.

As there is no regulation currently in place, the recycled water provider or scheme manager is responsible for ensuring internal audits and preparation of internal audit reports are undertaken by a person or persons who have appropriate experience or qualifications. For example, it may be appropriate for the internal auditor to be one of the team members of the original risk assessment team, who:

- is familiar with the risks involved with the scheme
- is familiar with the requirements of the approved RWMP and the conditions of the plan
- has appropriate operational knowledge of both the scheme and its water quality criteria.

The person selected to undertake the audit should not be directly involved in the operational work or process which is the subject of the audit.

### 2.3.2 Regular audits

Section 261(5) of the Act requires a regular audit report be prepared by a suitably qualified person who is not an employee of the recycled water provider (for a single-entity recycled water scheme) or an employee of the scheme manager or a declared entity (for a multiple-entity recycled water scheme).

The auditor should not be in any kind of employee relationship with the scheme, except under contract as the independent third party auditor.

Accordingly, regular audits are audits undertaken by a third party, that is, a person external to the scheme to allow a transparent evaluation of a scheme's compliance with the approved RWMP and the conditions of the plan.

Section 261(5) of the Act requires a regular audit report to be prepared by a suitably qualified person. Under the Act, the term suitably qualified, in relation to a person who prepares a report about an audit, means a person who:

- (a) has the experience or qualifications appropriate to conduct the audit to which the report relates
- or
- (b) if a regulation prescribes the experience or qualifications necessary for a person to conduct the audit to which the report relates—has the experience or qualifications prescribed under the regulation.

As there is no regulation currently in place, the recycled water provider or scheme manager is responsible for ensuring regular audits and preparation of regular audit reports are undertaken by a person or persons who have appropriate experience or qualifications. Where possible, the recycled water provider or scheme manager should select an auditor with audit accreditation or previous audit experience such as:

- International Organisation for Standards (ISO) such as ISO 9000, ISO 14000 and ISO 22000
- Hazard and Operability (HAZOP)
- Hazard Analysis and Critical Control Point (HACCP)
- Registrar Accreditation Board Quality Society of Australasia (RABQSA)
- regulatory auditing.

The auditor should also be familiar with the treatment technologies, operational procedures and public health risks associated with the scheme they are auditing.

### 2.3.3 Auditor obligations

While conducting an audit, if the auditor forms a reasonable belief that:

- the recycled water provider, scheme manager or other declared entity has not complied with, or is not complying with the approved RWMP or a condition of the plan; and
- the noncompliance is likely to have an imminent and serious adverse effect on public health;

the auditor must immediately give details of the facts and circumstances that gave rise to the belief to the regulator in accordance with section 263 of the Act.

If the auditor gives the regulator the details orally, the auditor must, as soon as practicable after giving the details orally, give the regulator notice of the details in writing. This obligation applies regardless of whether the audit is an internal or regular audit. The auditor is not prohibited from informing the recycled water provider of any noncompliance subsequent to notifying the regulator.

The regulator expects auditors, while conducting an audit, to comply with the following auditing principles (taken from AS/NZS ISO 19011:2003):

- ethical conduct
- fair presentation
- due professional care
- independence
- evidence-based approach.

In performing the audit, the auditor should have regard to relevant Australian Standards for assurance sampling, compliance and risk management.

### **2.3.4 Declaration by auditor**

Section 264 of the Act requires that the audit report must be accompanied by a statutory declaration (refer to Appendix A of this guideline) by the auditor. The auditor's declaration must:

- (a) state the auditor's qualifications and experience relevant to the audit; and
- (b) state that the auditor has not knowingly included any false, misleading or incomplete information or documents to the regulator; and
- (c) state that the auditor has not knowingly failed to reveal any relevant information or document to the regulator; and
- (d) certify that:
  - (i) the report addresses the matters relevant to the audit to which it relates and is factually correct; and
  - (ii) the opinions expressed in it are honestly and reasonably held.

## **2.4 Auditing intervals**

The interval at which internal audits must be conducted will be stated in the notice of the decision or the information notice for the decision approving the RWMP.

Section 206(3) of the Act states the intervals at which internal audits of the approved RWMP must be conducted must not be less than:

- if any part of the approved RWMP is for a critical recycled water scheme—one year
- for all other approved RWMPs—two years.

For regular audits, section 206(4) of the Act states that the intervals at which regular audits of the approved plan must be conducted will be decided by the regulator. These will be set by the regulator on a case-by-case basis.

## **2.5 Reporting audit findings**

As the purpose of both an internal audit and a regular audit is to assess compliance with the approved RWMP and the conditions of the plan, the scope of the audit should include, but not be limited to, the following auditable elements:

- statements and figures in the RWMP
- procedures and procedural requirements of the RWMP:
  - incident and emergency response
  - maintenance and calibration
  - communication protocols
- quality assurance and quality control standards
- operational and verification monitoring
- corrective and preventative actions
- recommendations of previous audits
- ongoing requirements for revalidation of the scheme
- annual reporting.

When undertaking the audit, the auditor must assess compliance with the current version of the approved RWMP. They must take into account all amendments, if any, made since the last audit. The auditor must be aware that data may have been collected under a previous version of the approved RWMP and was relevant at that time.

In the audit report, the auditor should address as a minimum:

- the degree of compliance with:
  - the provisions of the approved RWMP
  - conditions in the notice of the decision or information notice for the decision
  - all procedures referenced in the approved RWMP
- planned corrective and/or preventative actions in relation to recommendations made in previous audits have been undertaken or implemented by the scheme
- corrective and preventative actions have been taken in relation to incidents
- verification of the performance data provided in the annual report
- the audit methodology—should be based on a documented audit methodology such as AS/NZS90011:2003, or any guidelines for auditing of quality and/or environmental management systems. Any methodologies used, should be fully described in the audit report.

In assessing the consequences of noncompliance, or the data being defective, the auditor should consider the impact on public health. The auditor should address:

- breadth—the presence of an auditable element; and
- depth—for example, the percentage of time the auditable element maintained compliance. This must detail the recommendations of the audit, including the actions taken or planned to be taken in relation to any noncompliance with the approved RWMP and the conditions of the plan.

## 2.6 Recycled water scheme obligations

Section 265 of the Act requires the recycled water provider or scheme manager, and any declared entity for a recycled water scheme, to give the auditor, and any person employed or authorised by the auditor to participate in conducting the audit:

- free and uninterrupted access to infrastructure forming part of the scheme
- any records relating to the infrastructure or water quality data for the scheme.

Section 576 of the Act requires the recycled water provider or scheme manager to keep a copy of a regular audit report, available for inspection and purchase by the public, during office hours on business days, at the office of the recycled water provider or scheme manager. The recycled water provider or scheme manager may also keep a copy of regular audit reports for inspection, and purchase, at other places the recycled water provider or scheme manager considers appropriate.

## 2.7 Submission of an audit report

The Act requires the internal audit reports and regular audit reports to be given to the regulator within 30 business days after the report is completed. Internal and regular audit reports must be submitted as a hard copy with an accompanying electronic version. Audit reports should be sent to:

Queensland Water Supply Regulator  
Department of Energy and Water Supply  
PO Box 15456  
City East Qld 4002

It is recommended the recycled water provider or scheme manager use registered post to send the audit reports to the regulator so they are able to provide evidence of a timely submission of the audit reports.

## Glossary

Note: The recycled water provider or scheme manager should refer to the *Water Supply (Safety and Reliability) Act 2008* (the Act) for the meaning of the terms. However, terms referred to in this guideline are provided below for your convenience. Terms with \* are taken from Schedule 3 of the Act.

Term	Meaning
Annual Reporting Guideline for Recycled Water Schemes	The guideline issued by the regulator under section 571(1)(l) of the Act.
Approved recycled water management plan	A recycled water management plan approved by the regulator and not suspended or cancelled, under Chapter 3 of the Act.*
Condition	Condition— (a) of an approved recycled water management plan, means— (i) any regulator conditions for the plan or (ii) a condition mentioned in section 208(2), (3), (5) or (6) of the Act that applies to the plan and (b) of an exemption, means— (i) any regulator conditions for the exemption or (ii) the condition mentioned in section 256(1) of the Act.*
Critical recycled water scheme	A recycled water scheme declared to be a critical recycled water scheme under Chapter 3 of the Act.*
Declared entity	For a multiple-entity recycled water scheme, means each recycled water provider and other entity, other than the scheme manager for the scheme, declared to be part of the scheme under Chapter 3, part 8 of the Act.*
Exemption	Means an exemption granted from having an approved RWMP for the scheme under Chapter 3, part 5 of the Act.
Incident	For schemes operating under an approved RWMP or granted exemption, an incident occurs when the alerting entity becomes aware— (a) that the quality of recycled water produced or supplied under the recycled water scheme for the entity does not comply with the regulated water quality criteria for the recycled water scheme under section 270 of the Act or (b) that a prescribed incident has happened in relation to the scheme. These incidents are required to be reported to the regulator by the responsible entity under section 270 or 271 of the Act.
Internal audit	An audit conducted under section 260 of the Act.

Term	Meaning
Multiple-entity recycled water scheme	<p>A scheme involving the production and supply of recycled water by more than one recycled water provider, or at least one recycled water provider and another entity, and is made up of—</p> <p>(a) each recycled water provider and other entity declared to be part of the scheme under a declaration for the scheme made under Chapter 3, part 8 of the Act</p> <p>and</p> <p>(b) the infrastructure for the production and supply of the water stated to be part of the scheme under the declaration.*</p>
Recycled water	<p>Any of the following that are intended to be reused—</p> <p>(a) sewage or effluent sourced from a service provider’s sewerage</p> <p>(b) wastewater, other than water mentioned in paragraph (a).*</p>
Recycled water management plan	<p>A recycled water management plan is—</p> <p>(a) for a single-entity recycled water scheme—a plan about the production and supply of recycled water under the scheme by the recycled water provider for the scheme</p> <p>or</p> <p>(b) for a multiple-entity recycled water scheme—a plan about the production and supply of recycled water under the scheme consisting of a scheme manager plan and a scheme provider plan for each declared entity for the scheme*.</p>
Recycled Water Management Plan and Validation Guideline	The guideline issued by the regulator under section 571(1)(h) and (i) of the Act.
Recycled Water Management Plan Audit Reporting Guideline	The guideline issued by the regulator under section 571(1)(k) of the Act.
Recycled Water Management Plan Exemption Guideline	The guideline issued by the regulator under section 571(1)(j) of the Act.
Recycled water provider	<p>An entity that—</p> <p>(a) owns infrastructure for the production and supply of recycled water</p> <p>or</p> <p>(b) another entity, prescribed under a regulation, that owns infrastructure for the supply of recycled water.*</p>
Recycled water scheme	A single-entity or a multiple-entity recycled water scheme.*
Regular audit	An audit conducted under section 261 of the Act.
Regulator	The chief executive of the Department of Energy and Water Supply (DEWS).
Reused	In relation to recycled water, includes being treated to improve the water’s quality, but does not include merely being discharged into, or disposed of in, the environment.*

Term	Meaning
Scheme manager	<p>The scheme manager for a multiple-entity recycled water scheme is the entity—</p> <ul style="list-style-type: none"> <li>(a) the recycled water providers and other entities declared to be part of the scheme agree is the scheme manager for the scheme and</li> <li>(b) either— <ul style="list-style-type: none"> <li>(i) stated in the declaration under Chapter 3, part 8 of the Act for the scheme to be the scheme manager</li> <li>or</li> <li>(ii) stated in the notice given under section 307(2) of the Act.</li> </ul> </li> </ul>
Service provider	<p>A service provider includes—</p> <ul style="list-style-type: none"> <li>(a) a local government that owns infrastructure for supplying water or sewerage services</li> <li>(b) a water authority that owns infrastructure for supplying water or sewerage services</li> <li>(c) each person who is— <ul style="list-style-type: none"> <li>(i) the owner of one or more elements of infrastructure for supplying water or sewerage services for which a charge is intended to be made</li> <li>or</li> <li>(ii) a person nominated in a regulation as a related entity of a person who is the owner of one or more elements of infrastructure for supplying water or sewerage services for which a charge is intended to be made.</li> </ul> </li> </ul> <p>A service provider does not include a service supplied by infrastructure, if—</p> <ul style="list-style-type: none"> <li>(a) the infrastructure is used solely for mining purposes</li> <li>or</li> <li>(b) the service is used only by— <ul style="list-style-type: none"> <li>(i) the owner of the infrastructure or the owner’s guests or employees including, for example, guests at a resort</li> <li>or</li> <li>(ii) if the owner of the infrastructure is a body corporate for a community titles scheme under the <i>Body Corporate and Community Management Act 1997</i>—the occupants of lots in the scheme.*</li> </ul> </li> </ul> <p>A person who owns infrastructure that produces and supplies recycled water is not a service provider unless the person also owns other infrastructure for supplying a water or sewerage service under section 20 of the Act.</p>
Sewage	Household and commercial wastewater that contains, or may contain, faecal, urinary or other human waste.*
Sewerage	A sewer, access chamber, vent, engine, pump, structure, machinery, outfall or other work used to receive, store, transport or treat sewage.*
Single-entity recycled water scheme	A scheme involving the production and supply of recycled water by only one recycled water provider, and includes, if the provider owns infrastructure for the supply, or the production and supply, of the water—the infrastructure.*
Spot audit	An audit conducted under section 262 of the Act.

Term	Meaning
Suitably qualified	<p>In relation to a person who prepares a report about an audit under Chapter 3 of the Act, means a person who—</p> <p>(a) has the experience or qualifications appropriate to conduct the audit to which the report relates</p> <p>or</p> <p>(b) if a regulation prescribes the experience or qualifications necessary for a person to conduct the audit to which the report relates—has the experience or qualifications prescribed under the regulation.*</p>
Supply	<p>In relation to recycled water, means—</p> <p>(a) for sewage or effluent that is recycled water—</p> <p>(i) reuse of the recycled water by the entity that produces it</p> <p>or</p> <p>(ii) supply of the recycled water, by the entity that produces it, to another entity for reuse</p> <p>or</p> <p>(b) for other recycled water—supply of the recycled water, by the entity that produces it (the producer), to another entity for reuse, other than another entity that, under a guideline made by the regulator and prescribed under a regulation, is a related entity of the producer.*</p>
Wastewater	<p>The spent or used water generated on premises from industrial, commercial or manufacturing activities, or animal husbandry activities, other than spent or used water generated from—</p> <p>(a) an agricultural activity</p> <p>or</p> <p>(b) a mining activity or Chapter 5A activity as defined under the <i>Environmental Protection Act 1994</i>, Schedule 4.*</p>
Water quality criteria	<p>For recycled water, means all of the following—</p> <p>(i) the standards for the quality of recycled water, relating to the sources and uses of the water, prescribed in a regulation under the <i>Public Health Act (2005)</i></p> <p>(ii) the criteria for the quality of recycled water, relating to the sources and uses of the water—</p> <p>(A) stated in a guideline, if any, made by the regulator about the quality of recycled water</p> <p>or</p> <p>(B) in relation to the quality of recycled water to which a recycled water management plan or an exemption relates—stated in a regulator condition for the plan or exemption.</p> <p>Note—A recycled water scheme may have more than 1 water quality criteria relevant to the scheme depending on the number of different purposes for which water is supplied.*</p>
Water Quality Guideline for Recycled Water Schemes	<p>The guideline prescribed by the regulator under section 571(1)(g) of the Act.</p>

## References

Department of Energy and Water Supply (2008). Water Quality Guideline for Recycled Water Schemes.

Department of Energy and Water Supply (2008). Recycled Water Management Plan and Validation Guideline.

Department of Energy and Water Supply (2008). Recycled Water Management Plan Exemption Guideline.

## Appendix A

### ***Statutory Declaration by the Auditor***

#### **Oaths Act 1867**

#### **Statutory Declaration**

**QUEENSLAND** }  
**TO WIT**

I, <<insert name of the auditor making the declaration>> of <<insert address>>, do solemnly and sincerely declare that in relation to the audit about the approved recycled water management plan for <<insert scheme>>, conducted by me on <insert date>> that:

1. I hold the following qualifications and experience: <<insert details of auditor's qualifications>>
2. To the best of my knowledge, information and belief, I have not knowingly included any false, misleading or incomplete information in the report
3. To the best of my knowledge, information and belief, I have not knowingly failed to reveal any relevant information or document to the regulator; and
4. I certify that to the best of my knowledge, information and belief,
  - the report addresses the matters relevant to the audit to which it relates and is factually correct; and
  - the opinions expressed in it are honestly and reasonably held.

And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of the *Oaths Act 1867*

<<signature>>

Taken and declared before me at <<insert town or city and suburb where declaration signed>>this }  
<<insert date>> of <<insert month>> 20<<insert year>>,

<<signature of person before whom the declaration is made—to be signed by a person who is able to witness a Statutory Declaration under the *Statutory Declarations Act 1959*—e.g. Justice of the Peace, Commissioner of Declarations>>

Justice of the Peace/Commissioner for Declarations



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