



ANNUAL REPORT

2022 · 2023

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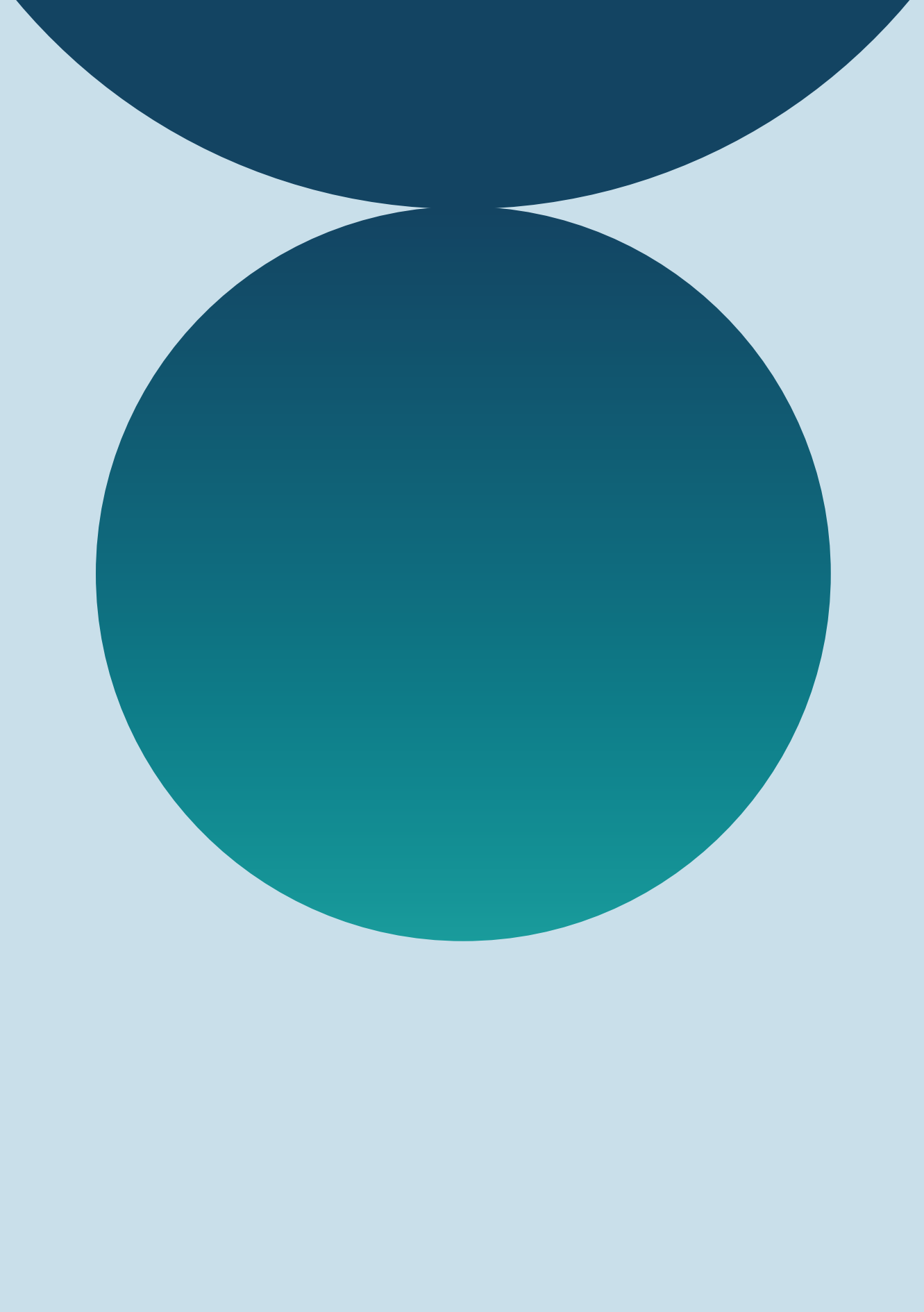
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CONTENTS

LETTER OF TRANSMITTAL	1
2022-23 HIGHLIGHTS	2
CHIEF EXECUTIVE OFFICER'S YEAR IN REVIEW	4
PART 1: ABOUT FOOD STANDARDS AUSTRALIA NEW ZEALAND	8
Objectives and functions	9
Purpose	10
Vision	10
Mission	10
PART 2: ANNUAL PERFORMANCE STATEMENTS	11
Performance criteria	13
Performance outcomes	14
PART 3: MANAGEMENT AND ACCOUNTABILITY	35
Corporate governance	36
Corporate Plan	36
Accountability to the Minister and Parliament	36
FSANZ Board	37
Board committees	47
Compliance and assurance	48
People	49
Management of human resources	52
Executive remuneration	55
PART 4: FINANCIAL STATEMENTS	58
Financial performance overview	59
2022-23 Financial Statements	60
APPENDICES	83
Work Plan	84
Report against the FSANZ Act requirements	87
2022-23 summary report on emerging issues	98
List of requirements	100
Australian Public Service Net Zero 2030 Reporting	104
Index	105





The Hon Mark Butler MP
Minister for Health and Aged Care
House of Representatives
PO Box 6022
Parliament House
Canberra ACT 2600

Dear Minister Butler

On behalf of the Board of Food Standards Australia New Zealand (FSANZ), I am pleased to present to you the FSANZ Annual Report for the year ended 30 June 2023.

This report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013* (Cth), the *Public Governance, Performance and Accountability Rule 2014* and the *Food Standards Australia New Zealand Act 1991*. I confirm this report complies with these requirements.

The report includes FSANZ's audited financial statements and annual performance statements for 2022-23. Our fraud control arrangements comply with section 10 of the *Public Governance, Performance and Accountability Rule 2014*.

Yours sincerely

A handwritten signature in black ink, reading "G. A. Beauchamp". The signature is written in a cursive, flowing style.

Glenys Beauchamp PSM

Chair

4 October 2023

2022-23 HIGHLIGHTS

Released

the updated Safe Food Australia guide to food safety standards



Led an ASEAN project

to harmonise maximum residue limits for imported foods



Achieved consumer confidence levels **above 80%**

40 public consultations

Commenced assessment of applications for two new foods –

cultured quail and GM banana

22 calls for submission on standards



Reaffirmed kava standards in the Code



Increased
our stakeholder
satisfaction rating to

75%

Reviewed
the safety of titanium
dioxide in food



Coordinated
93 food recalls
and
**2 national
food
incidents**



Progressed
a national survey
of antimicrobial
resistance in
retail food

24

International
food standards
forums led or
participated in



Completed
sampling and data
collection for 4 food
safety surveys

FINALISED
20 applications
and **2 proposals**

CHIEF EXECUTIVE OFFICER'S YEAR IN REVIEW



I am pleased to present the 2022–23 Annual Report for Food Standards Australia New Zealand (FSANZ).

Food safety is our business. Our primary responsibility is to protect public health and safety by ensuring a safe food supply in partnership with food and health authorities in Australia and New Zealand. We do this by developing evidence-based standards for regulators and industry, monitoring the safety of the food supply, supporting consumers to make informed choices and coordinating food incidents and recalls in Australia.

FSANZ achieved strong results in 2022–23 by engaging productively with our stakeholders, focussing on our priorities and upholding our organisational values. Our highly skilled and expert staff work hard to maintain and enhance public and industry trust in the food regulatory system, using the best available science and evidence to develop strong food standards and deliver our essential food safety functions.

As CEO, it has been my pleasure to lead the agency through another year of achievement. We are proud to be the stewards of bi-national food standards and key contributors to a robust and agile food regulatory system. Alongside the FSANZ Board, our Executive leadership team and dedicated staff remain committed to delivering on our vision – *World-leading standards, safe food for life*.

Standards development

Food standards are at the heart of our bi-national food regulatory system. The standards in the Australia New Zealand Food Standards Code (the Code) underpin food safety compliance in industry, support effective enforcement activity by food authorities, protect the safe food brands of both nations and maintain consumer confidence in the food supply. This year, FSANZ completed work on and secured food ministers' agreement to 20 applications, two proposals and a review of the kava standard, resulting in a range of Code amendments and new and strengthened standards.



We remain committed to delivering on our vision -
World leading standards, safe food for life.

The approved proposals delivered new primary production and processing standards for three horticulture commodities (P1052 – PPP requirements for horticulture (Berries, Leafy Vegetables and Melons)) and new food safety management tools for the food services sector (P1053 – Food Safety Management Tools). Together, the new standards strengthen safeguards for industry and food safety for consumers, supporting *Australia's Foodborne Illness Reduction Strategy 2018–2021+*. FSANZ also updated the Safe Food Australia guide to support implementation of the new food safety management tools.

In addition to these important proposals, FSANZ reaffirmed amendments to the kava standard in the Code after a 12-month review process. The 2022 amendments to the standard were made to ensure continued protection of public health and safety following the Australian Government's decision to allow the commercial importation of kava into Australia from December 2021.

We also progressed work on proposals to revise definitions for gene technology and new breeding techniques, review infant formula, sports foods, caffeine and egg safety standards and consider labelling changes for added sugars and alcoholic beverages.

Of the 20 applications approved in 2022–23, all but one (95%) were completed ahead of statutory timeframes, delivering an almost 20% improvement on our 2021–22 result (77%). FSANZ also commenced work on two applications for new foods not previously assessed – one for a genetically modified banana and another for cultured quail meat. Public consultation on these applications is expected in late 2023.

Food safety, surveillance and evidence

FSANZ continues to be a world leader in using data and risk-analysis to support food safety standards development, food supply surveillance and food recall activity to protect public health and safety.

To support standards work, FSANZ commissioned the development of a model to estimate the annual cost of foodborne illness in Australia. This new tool represents a world-leading approach to estimating costs arising from foodborne illness and targeting management measures to areas of most concern. The model was used to estimate costs of illness from 10 significant

foodborne pathogens which assisted in refining regulatory measures for horticulture and the food service sector. FSANZ and government regulators will be able to use and update this tool into the future to focus actions across the food system.

FSANZ coordinated sampling for the national survey of antimicrobial resistant bacteria in food. Analysis work for this survey continues with findings expected in early 2024. This survey will contribute significantly to the evidence base for antimicrobial resistance (AMR) in food and provide robust data to inform decision-making.

We also helped customise a survey tool for use in the Australian 2023 National Nutrition and Physical Activity Survey. The survey tool went live in early 2023 and allows for the collection of dietary intake data in an online format which will be used to estimate national food and nutrient intakes. FSANZ delivered the draft food composition datasets to enable intake estimation and support reporting against Australian Dietary Guidelines. These significant pieces of work will contribute to better understanding the food and nutrient intake of the Australian population.

FSANZ coordinated 93 food recalls in 2022–23, up from 79 in 2021–22 and above the 10-year average of 79 recalls. We also coordinated national responses to food incidents related to thebaine toxicity linked to poppy seeds and toxic weed contamination in spinach. Both food recalls and incident response are critical tools in ensuring a safe food supply for Australian and New Zealand consumers.

Collaboration and stakeholder engagement

FSANZ is proudly collaborative and enjoys strong working relationships with our stakeholders. We continue to focus on maintaining and enhancing productive engagement with our stakeholders. Initiatives undertaken in 2022–23 included:

- » Establishing the Science and Food Safety Dialogue to build government collaboration among food safety and risk assessment agencies in the Asia-Pacific region, with the first meeting held in Singapore in April 2023.
- » Continued leadership of a range of international projects, including the Association of Southeast Asian Nations (ASEAN) import maximum residue limit (MRL) project.
- » Introduction of the Consumer Insights Tracker, an annual nationally representative survey of Australian and New Zealand consumers that will inform FSANZ's standards development work and risk analyses and provide up to date trend data on key trust measures.
- » A trial of the Citizen Space digital engagement platform to test new approaches to public and stakeholder consultation and build agency capacity and capability in digital engagement.

Leadership and organisational change

Significant progress was made during the year to embed a strong leadership culture in the agency. In consultation with staff, FSANZ developed an action plan to build manager leadership capability, remove unnecessary bureaucratic processes, better articulate organisation priorities considering tight fiscal constraints, support a safe and inclusive workplace through the appointment of a new Diversity Champion and establish a new People and Culture Forum.

I want to thank FSANZ employees for their resilience and professionalism as the work tempo increased through 2022–23. Our staff have worked diligently to ensure we deliver for the Australian and New Zealand communities.

Looking ahead

The future food landscape will present a more challenging food safety and regulatory environment. Looking ahead, as an independent scientific agency, FSANZ's focus will be on supporting the future-readiness of the bi-national food system while continuing to grow the high level of trust consumers have in the foods we consume.

FSANZ is actively working to prepare for and respond to future challenges and opportunities in line with government priorities. Our work supports bi-national, regional and international efforts to address issues including climate change, food security, supply chain resilience, food innovation, preventative health, disease control, dietary guidance, nutritional literacy, sustainable primary production, international engagement, trade, and food waste.

The protection of public health and safety will continue to be the driving force behind the evidenced-based food standards we develop. The ongoing review of the *Food Standards Australia New Zealand Act 1991* presents opportunities to ensure FSANZ legislation and operations are fit for purpose and appropriately resourced to navigate the future challenges for food.

We are well-positioned as a world-leading standards setter and expert advisor on food safety and public health policy to lean into the changing landscape before us and realise our vision of *World-leading standards, safe food for life*.



Dr Sandra Cuthbert
Chief Executive Officer



ABOUT FOOD STANDARDS AUSTRALIA NEW ZEALAND

Objectives and functions	9
Purpose	10
Vision	10
Mission	10

ABOUT FOOD STANDARDS AUSTRALIA NEW ZEALAND

Food Standards Australia New Zealand (FSANZ) is an independent statutory authority in the Australian Government Health portfolio. It is established by the *Food Standards Australia New Zealand Act 1991* (FSANZ Act). The agency is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

FSANZ also operates under a treaty-level agreement between the governments of Australia and New Zealand that establishes the agency's role in setting and maintaining trans-Tasman food standards.

The agreement requires that FSANZ and the New Zealand Minister for Food Safety conclude a funding and performance agreement annually. This agreement details the services FSANZ is to provide and includes quarterly performance reporting and details of New Zealand's funding contribution. Reporting to the New Zealand Government is undertaken separately to this Annual Report.

The agency's offices are located in Canberra, Australia and Wellington, New Zealand.

Objectives and functions

The object of the FSANZ Act is to ensure a high standard of public health protection throughout Australia and New Zealand. The FSANZ Act sets out four goals for the agency, being:

- » a high degree of consumer confidence in the quality and safety of food produced, processed, sold or exported from Australia and New Zealand
- » an effective, transparent and accountable regulatory framework within which the food industry can work efficiently
- » the provision of adequate information relating to food to enable consumers to make informed choices
- » the establishment of common rules for both countries and the promotion of consistency between domestic and international food regulation measures without reducing the safeguards that apply to public health and consumer protection.

We contribute towards these goals by:

- » developing food standards that are informed by the best available scientific evidence
- » providing food standards information
- » coordinating aspects of the food regulation system.

The functions of the agency are set out at Section 13 of the FSANZ Act.

Purpose

The agency's broad purpose is to contribute to the bi-national food regulation system by developing science and evidence-based standards, coordinating regulatory responses and providing information to the public about food standards. Under the Portfolio Budget Statements 2022–23, the agency's outcome is a safe food supply and well-informed consumers in Australia and New Zealand.

Vision

World-leading standards, safe food for life.

Mission

We develop world-leading food standards for Australia and New Zealand that enable a wide variety of safe foods to be available to consumers. We achieve this by applying the talent of our highly skilled subject matter experts in collaboration with stakeholders to make informed decisions on food safety, public health and science that ensure consumers can trust the foods they choose.



2

ANNUAL PERFORMANCE STATEMENTS

Performance criteria	13
Performance outcomes	14

ANNUAL PERFORMANCE STATEMENTS

As required under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), this report contains FSANZ Performance Statements for 2022–23. The Annual Performance Statements detail results achieved against planned performance criteria set out in the Health Portfolio Budget Statements 2022–23, Health Portfolio Additional Estimates Statements 2022–23, and the agency’s Corporate Plan 2022–23.

As the accountable authority of FSANZ, I present the 2022–23 annual performance statements for FSANZ, as required under paragraph 39(1)(a) of the PGPA Act.

In my opinion, these annual performance statements accurately reflect FSANZ’s performance in the reporting period 1 July 2022 to 30 June 2023, and comply with section 39(2) of the PGPA Act.



Glenys Beauchamp AO PSM
Chair of the FSANZ Board

Performance criteria

The Department of Health and Aged Care (the Department) Portfolio Budget Statements (PBS) 2022–23 set out the performance outcomes and criteria for FSANZ.

Outcome 1

A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

Program 1.1: Food Regulatory Activity and Services to the Minister and the Parliament

Ensure all Australians have access to a safe food supply and adequate, accurate information to make informed choices about the food they consume. Develop food standards informed by the best available evidence, enabling efficient implementation of food laws. Coordinate trans-jurisdictional food regulatory activities, and provide information about food regulation in order to enhance confidence in food for sale.

Delivery on outcomes

To contribute to the delivery of Program 1.1, FSANZ:

- » Develops food standards in response to applications and proposals to amend the Australia New Zealand Food Standards Code (the Code).
- » Coordinates food incident responses and food recalls.
- » Undertakes monitoring and surveillance activities to ensure regulatory and non-regulatory activities achieve their objectives.
- » Provides authoritative, evidence-based information about food risks and standards to stakeholders and consumers.
- » Collaborates on the review of the *Food Standards Australia New Zealand Act 1991* (the FSANZ Act) to ensure it remains fit for purpose into the future. The review is being led by the Department in partnership with the New Zealand Ministry for Primary Industries (NZ MPI) and in collaboration with FSANZ, with engagement of key stakeholders including states and territories, the food industry, and public health and consumer organisations.

The PBS performance measures set for FSANZ are:

- » Applications to amend the Food Regulatory Measures are considered within statutory timeframes.
- » Coordinate major food incidents under the National Food Incident Response Protocol (the Protocol).
- » FSANZ is recognised as the primary source of information about food standards and food regulation in Australia and New Zealand, meeting the needs of stakeholders.
- » Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.

Performance outcomes

FSANZ reports performance against the four PBS criteria and targets detailed in the boxes below. Reporting is supplemented with additional agency-developed performance measures listed in the 2022–23 Corporate Plan. Reporting against the full suite of PBS and Corporate Plan performance measures provides assurance that FSANZ is successfully delivering its outcomes and program activities.

Key performance criteria and areas, their respective PBS and Corporate Plan targets and measures, and the results for 2022–23 are reported below.

PBS PERFORMANCE MEASURE:

Applications to amend the Food Regulation Measures are considered within statutory timeframes.

2022–23 Target:

Applications to amend Food Standards Codes are assessed within 12 months or less, as required by the *Food Standards Australia New Zealand Regulations 1994*.

Performance area: Management and completion of applications and proposals

FSANZ's main function is to develop and maintain food standards within the Code. These standards underpin the bi-national food regulation system and assure the safety and suitability of food sold in Australia and New Zealand. Every year FSANZ assesses applications to amend the Code and prepares proposals to vary existing standards or develop new ones. Application assessment is governed by statutory timeframes but proposal assessment is not. The table below lists performance measures for applications. More detailed information on applications and proposals assessed in 2022–23 follows.

Under the FSANZ Act, FSANZ is required to maintain a publicly accessible Work Plan for its assessments and report annually on its processing of applications and proposals. See Appendix for the report on the FSANZ Work Plan and Appendix 2 for a report against the FSANZ Act requirements.

PERFORMANCE MEASURE	2022–23 RESULT
% applications completed within the statutory timeframe (PBS measure).	19/20 or 95%

Report on applications

FSANZ approved 20 applications in 2022–23. All but one were completed ahead of statutory timeframes. Application A1239 – Food derived from EPA& DHA producing and herbicide-tolerant canola line LBFLFK exceeded its statutory timeframe due to unforeseen complexities relating to its assessment.

The 19 applications completed within statutory timeframes were:

- » A1219 – Alpha-amylase from GM *Bacillus licheniformis*
- » A1220 – Beta-amylase from GM *Bacillus licheniformis* as a processing aid
- » A1221 – Phospholipase A1 from GM *Aspergillus niger* as a processing aid
- » A1224 – Glucose oxidase from *Penicillium rubens* as a processing aid
- » A1238 – Serine endopeptidase (protease) enzyme preparation from *Trichoderma reesei*
- » A1240 – Polygalacturonase from GM *Aspergillus Oryzae* as a processing aid
- » A1241 – Pectinesterase from GM *Aspergillus Oryzae* as a processing aid
- » A1244 – Chymosin from GM *Trichoderma reesei* as a processing aid
- » A1246 – Phospholipase A1 enzyme preparation from GM *Aspergillus oryzae*
- » A1248 – Glucoamylase from GM *Aspergillus niger* (gene donor: *Gloeophyllum trabeum*) as a processing aid
- » A1249 – Addition of phytosterols, phytostanols or their esters as novel food
- » A1251 – 2'-FL combined with galacto-oligosaccharides and/or inulin-type fructans
- » A1252 – Glucoamylase from GM *Aspergillus niger* (gene donor: *Penicillium oxalicum*) as a processing aid
- » A1253 – Bovine Lactoferrin in Infant Formula Products
- » A1255 – Alpha-amylase from GM *Bacillus subtilis* as a processing aid
- » A1256 – Colour of pregnancy warning labels for corrugated cardboard packaging
- » A1227 – Alpha-arabinofuranosidase from GM *Trichoderma reesei* as a processing aid
- » A1228 – Endo-1,4 beta-xylanase from GM *Trichoderma reesei* (gene donor: *Talaromyces leycettanus*) as a processing aid
- » A1229 – Carboxypeptidase from GM *Aspergillus oryzae* as a processing aid.

New foods under assessment for the first time

In 2022–23, FSANZ received applications for two new foods not previously assessed – one for a genetically modified whole fruit and another for a cell-based food.

A1274 - Food derived from disease-resistant banana line QCAV-4

FSANZ is assessing an application from Queensland University of Technology to permit food derived from a disease-resistant banana. This banana line has been genetically modified to have resistance to the fungal disease *Fusarium wilt tropical race 4 (TR4)*, also known as Panama disease. FSANZ is assessing the application and will call for public comment in 2023–24.

A1269 - Cultured quail as a novel food

FSANZ is assessing an application from Vow Group Pty Ltd to allow for the use of cultured quail as a novel food ingredient. The application is being assessed under the major procedure and requires toxicological, nutritional, food technology, dietary modelling and microbiological assessment. FSANZ is assessing the application and will call for public comment in 2023–24.

Report on key proposals

FSANZ progressed and completed work on a range of significant proposals in 2022–23.

Food safety management proposals

FSANZ continued work to review the food safety management requirements within chapters 3 and 4 of the Code, completing two proposals and introducing four new standards. This work contributes to priorities under *Australia's Foodborne Illness Reduction Strategy 2018-2021+*.

New primary production and processing standards were gazetted in August 2022 through Proposal P1052 – Primary production and processing requirements for horticulture (Berries, leafy vegetables and melons). The three new standards have a 30-month transition period to provide time for awareness raising, education and implementation from February 2025. The standards require growers and primary processors to identify and control food safety hazards associated with growing and primary processing, and to notify regulators of their activities. Melons and leafy vegetables will also need to have an approved food safety management statement. Non-regulatory tools have been developed in consultation with jurisdictions to support implementation.

A new food safety standard was gazetted in December 2022 through Proposal P1053 – Food safety management tools. Food businesses in the food service sector will need to implement either two or three food safety management tools, based on their food handling activities. The tools are requirements for training and supervision and substantiation of key food safety controls. Guidance materials have been updated and developed to support the new standard which has a 12-month transition period and is effective from December 2023.

Review of the kava standard

FSANZ reaffirmed amendments to the kava standard in the Code in March 2023 after a 12-month review process.

FSANZ prepared urgent Proposal P1057 – Review of the kava standard to clarify existing permissions for kava following a November 2021 request from the then Chair of the Food Ministers' Meeting. This proposal aimed to ensure the continued protection of public health and safety following the Australian Government's decision to allow the commercial importation of kava into Australia from December 2021.

Amendments made to the kava standard (Standard 2.6.3) in March 2022 more explicitly limit preparation of kava beverages to historically safe (traditional) use by:

- » prohibiting the use of food additives and processing aids, and
- » requiring kava to be sourced from Noble varieties of the kava plant which have an established safety profile, consistent with the Codex Regional Standard for Kava.

The FSANZ Act required FSANZ to review these amendments. This work, including an additional round of public consultation, was completed in March 2023. FSANZ reaffirmed both amendments.

Food ministers did not ask FSANZ to review the amendments or its decision to reaffirm them. The New Zealand Government decided not to adopt the amendments into New Zealand law.

Genetically modified foods and new breeding techniques

FSANZ continued work on Proposal P1055 – Definitions for gene technology and new breeding techniques. In the first round of public consultation in late 2021, FSANZ sought feedback on a proposed approach to update the definitions in the Code for *food produced using gene technology* and *gene technology* to make them clearer and better address new genetic modification techniques such as genome editing. FSANZ completed its analysis of the 1736 round one submissions and published a report on its website in November 2022 summarising the main issues raised by submitters.

In response to this feedback, FSANZ has undertaken further assessment, stakeholder consultation (including with jurisdictions and FSANZ's Expert Advisory Group on New Breeding Techniques) and explored a variety of different options for refining the approach to further improve clarity and enforceability of a revised definition.

The second round of consultation will be conducted in 2023–24.

Review of infant formula product regulations

FSANZ continued to review the regulatory requirements for infant formula products under Proposal P1028 – Infant formula. Work included the release of the second and final call for submissions, and engagement in a significant number of consultation activities with stakeholders from public health and consumer groups, jurisdictions and industry. FSANZ continues to work closely with stakeholders as it seeks to finalise the review in 2024.

Review of highly concentrated caffeine products

FSANZ continued work on Proposal P1056 – Caffeine review to examine the permissions for caffeine in sports foods and general foods and consider risks to sensitive sub-populations. FSANZ completed the risk assessment for this work in 2021–22 and made the first call for submissions in late 2022, outlining our preferred regulatory approach.

Work on the proposal is continuing into 2023–24, with FSANZ considering the submissions received.

Review of sports food regulations

FSANZ progressed work on Proposal P1010 – Formulated supplementary sports foods. This included the release of a consultation paper for public comment on the framework underpinning the regulation of sports foods in Australia and New Zealand. FSANZ also continued cross-agency engagement to ensure a coordinated effort which strengthens consumer safety and better accommodates the rapidly changing sports food market.

Nutrition labelling about added sugars

FSANZ continued work on Proposal P1058 – Nutrition labelling about added sugars to consider including added sugars information in the nutrition information panel to enable consumers to make informed choices in support of dietary guidelines. This included consideration of implementation and technical matters including a definition of ‘added sugars’ and consumer understanding. FSANZ also consulted with key stakeholders from industry, public health and consumer groups and jurisdictions. Work on added sugars will continue in 2023–24 with consumer research and further consultation.

Labelling of alcoholic beverages

FSANZ has continued work on two proposals considering the labelling of alcoholic beverages. For Proposal P1059 – Energy labelling on alcoholic beverages, FSANZ undertook both targeted and public consultation on options for including information about energy content on the label of alcoholic beverages. Consumer research will provide further evidence on how energy labelling can best help consumers understand and use the information.

Work on Proposal P1049 – Carbohydrate and sugar claims on alcoholic beverages to clarify requirements in the Code with respect to these claims has progressed in tandem with P1059. This included targeted consultation with key stakeholders on preliminary options and a rapid systematic review of consumer value, perceptions and behaviours in response to carbohydrate and sugar claims on alcoholic beverages. Consultation and consumer research will inform the development of a call for submissions for public comment in 2023–24.

Egg food safety and primary production requirements

Work is progressing on Proposal P1060 – Egg food safety and primary production requirements, including site visits to improve understanding of industry and current practices and engagement with the Egg Standards Development Advisory Group (Egg SDAG) and the Scientific Advisory Group on Eggs (SAGE). Industry and jurisdictional representatives on the Egg SDAG will assist FSANZ to consider amendments to the Code to improve management of a new food safety risk environment for eggs (for *Salmonella Enteritidis* and other *Salmonella* spp) and to review egg stamping requirements. The SAGE will assist FSANZ with the microbiological risk assessment and development of supply chain models to support risk management options that may be considered to maintain egg food safety. Engagement and consultation with stakeholders will continue through 2023–24, with a public call for submissions expected late in 2023.

Maximum residue limits

FSANZ continued to liaise closely with the Australian Pesticides and Veterinary Medicines Authority (APVMA) and the Department of Agriculture, Fisheries and Forestry (DAFF) to ensure that agricultural and veterinary (agvet) chemical residues in the Australian food supply do not pose health and safety concerns to consumers. FSANZ reviewed and provided comment on 168 dietary exposure assessments undertaken by the APVMA, for proposed amendments to the Code. This included three emergency permits to address emerging issues, such as varroa mite in bees.

The 2022 maximum residue limit (MRL) Harmonisation Proposal M1021 is ongoing with gazettal of amendments to the Code anticipated in 2023–24. MRLs are the highest amount of an agvet chemical residue that is allowed to remain in or on a food sold in Australia. Limits established in the Code are based on how much of a chemical is needed to control pests and/or diseases and are set well below the acceptable levels to protect public health and safety. FSANZ received requests to amend MRLs for 276 chemical/food commodity combinations from a range of domestic and international stakeholders and has also considered 421 MRL changes adopted at the 2022 Codex Alimentarius Commission (Codex). After completion of 287 dietary exposure assessments for new and increased MRLs, FSANZ is proposing MRL variations for 127 chemicals. Aligning MRLs with our international trading partners and Codex allows Australia to meet its WTO obligations, enabling the importation of safe food, while protecting public health and safety and providing access to diverse foods from around the world.

PBS PERFORMANCE MEASURE:

Coordinate major food incidents under the National Food Incident Response Protocol (the Protocol).

2022–23 Target:

Deliver efficient and effective food incident management through the Bi-National Food Safety Network and, when appropriate, the Protocol.

Performance area: Coordination of food incidents and recalls

FSANZ is Australia's national coordinating agency for food recalls and incident response.

When a food recall is required, FSANZ coordinates the recall with the relevant state or territory food regulatory agency and the food business. When a national food incident occurs, FSANZ coordinates the response through the Bi-National Food Safety Network (BFSN). This network provides a mechanism for national coordination, communication and early information-sharing on food incidents between government agencies. Membership of the network includes all Australian state and territory food regulatory agencies, the Department, DAFF, and the NZ MPI.

Following recalls and incidents, FSANZ collects satisfaction ratings from recall sponsors and state or territory food regulatory agencies respectively on its role in the response.

PERFORMANCE MEASURE	2022–23 RESULT
% of food recall notifications by businesses to FSANZ that are published within 48 hours.	100%
% of recall sponsors satisfied with FSANZ information and assistance.	100% of recall sponsors who completed a post-recall report were satisfied or very satisfied with FSANZ information and assistance.

In 2022–23, FSANZ coordinated a total of 93 recalls, demonstrating our commitment to consumer safety. Notably, the largest portion of recalls were attributed to undeclared allergens (33%) and microbial issues (25%). Additionally, we received 79 post-recall reports, which contributed to an extensive evaluation of our performance. The overall satisfaction rating from these reports reflects the effectiveness of our recall processes and the dedication of our staff in protecting public health and safety.

PERFORMANCE MEASURE	2022–23 RESULT
Number of food incidents under the Protocol (PBS measure).	FSANZ coordinated two national food incidents under the Protocol.

The Protocol was activated twice in 2022–23 for (i) 2022-01: Thebaine toxicity linked to poppy seeds and (ii) 2022-02: Toxic weed contamination in spinach.

2023 is the fourth year FSANZ has collected a satisfaction rating for incident response.

The 2022–23 result shows the majority of our stakeholders are satisfied or very satisfied with the coordination role played by FSANZ during an incident.

Incident preparedness for intentional tampering project

In June 2022, FSANZ organised a training exercise to test the effectiveness of the Protocol in responding to an intentional tampering incident. Participants included representatives from food enforcement agencies, food industry, police and FSANZ. The recommendations from the exercise were endorsed by the Implementation Sub-committee for Food Regulation (ISFR) in December 2022. Recommendations included amending the Protocol and the incident media protocol, improving government engagement with industry, and committing to run future exercises.

International Food Safety Network

FSANZ is Australia's emergency contact point for the International Food Safety Authorities Network (INFOSAN), a global network of food safety authorities under the World Health Organization (WHO) and the Food and Agriculture Organization (FAO). As the emergency contact point, FSANZ is responsible for reporting food safety events of potential international significance to the INFOSAN Secretariat. FSANZ also shares information from the INFOSAN Secretariat with the BFSN.

In 2022–23, FSANZ reported 25 food safety events to INFOSAN, including recalls of food products imported into Australia and exported to other countries. Recalls reported to INFOSAN included curry powder, enoki mushrooms and tahini recalled due to microbial contamination; almond cake due to metal contamination; and potato chips, noodles, crackers and caramel syrup due to undeclared allergens.

As a member of INFOSAN, FSANZ actively participates in and contributes to international meetings with other members. In 2022–23, FSANZ attended one INFOSAN regional meeting. FSANZ's involvement in these meetings is vital for maintaining relationships, sharing information and fostering collaboration with overseas food safety authorities.

FSANZ is also a contact point for the European Commission's Rapid Alert System for Food and Feed (RASFF). RASFF is a tool to exchange information between the European Union member states on serious risks associated with food or feed imported into or exported from Australia.

In 2022–23, FSANZ reported 16 food safety events to states and territories following RASFF notifications. These notifications included unauthorised substances, foreign material in foods and biotoxin contamination.

Performance area: Consumer trust in food labels and in the food regulation system

Trust in the food regulatory system and in food labelling supports food markets to operate efficiently and assists consumers to make informed food choices. FSANZ strives to ensure trust in both food labels and its role within the broader food regulatory system.

In April 2023, FSANZ ran its inaugural Consumer Insights Tracker, an annual nationally representative survey of Australian and New Zealand adult consumers that will inform FSANZ's standards development work and risk analyses. It will also provide up to date trend data on key trust performance measures.

FSANZ surveyed 1,237 Australian and 810 New Zealand consumers for the 2023 survey. For trust in information on food labels, respondents were asked how much they trusted seven different FSANZ regulated food labelling elements, including the Nutrition Information Panel, ingredient list, allergen information, advisory or warning statements, health claims, nutrition content claims, and best before/use by dates. For confidence in FSANZ, respondents who reported knowing at least a little about FSANZ and what it does were asked to what extent they agreed with the following statements:

- » I trust FSANZ to do what is right
- » FSANZ acts in the best interest of food safety and the food regulatory system
- » FSANZ bases its decisions on the best available scientific evidence.

PERFORMANCE MEASURE	2022–23 RESULT
% of respondents who respond positively about trust in the information on food labels.	65.2% among Australian consumers. 64.9% among New Zealand consumers.
% of respondents who report having confidence in FSANZ.	80.4% among Australian consumers. 80.2% among New Zealand consumers.

Performance area: Regulatory science

Regulatory science underpins FSANZ's ability to achieve its purpose and objectives. High-quality regulatory science assesses and analyses the best available evidence from multiple scientific disciplines. It forms the foundation of FSANZ's regulatory decision-making and the continued safety of the food supply.

FSANZ's regulatory science capability encompasses risk assessment for applications and proposals, project and risk management, food supply monitoring and surveillance activities, international and domestic collaboration and engagement, and data and analysis services. Work is guided by an agency wide strategy and undertaken by skilled professionals across multiple disciplines including nutrition, dietetics, toxicology, microbiology, biotechnology, food science, economics and social science.

Regulatory Science Strategy

FSANZ continued to implement the Regulatory Science Strategy 2019–23, which provides a strategic approach to addressing challenges posed by global trends and an ever-changing, dynamic food system. With five strategic objectives, the strategy describes how FSANZ will maintain outstanding scientific capabilities, tools and partnerships in food regulatory science to meet current and future needs. It emphasises the importance of science communication to meet the increasing expectations of FSANZ's stakeholders. The strategy ensures that FSANZ continues to use the best available scientific evidence to develop food standards, and remains a leader of regulatory science in the region.

FSANZ staff continually develop their skills in risk assessment methodologies to enable robust and defensible scientific risk assessments. They participate in various fora to stay up to date with and apply modern risk assessment tools and methods to support risk-based approaches consistent with international benchmarks.

Formal arrangements for collaboration

FSANZ has a range of established groups and programs to facilitate interaction and engagement with scientific experts to share expertise and improve the robustness of FSANZ's scientific assessments.

PERFORMANCE MEASURE	2022–23 RESULT
Number of formal arrangements between FSANZ and domestic external stakeholders to collaborate on scientific matters.	13

Australia New Zealand Science Forum

The Australia New Zealand Science Forum supports collaboration between FSANZ and the New Zealand Food Safety (NZFS) Business Unit at NZ MPI. Meetings are held bi-annually to consider and collaborate on food regulatory science projects relevant to both agencies, in particular developing food standards.

FSANZ hosted two science forum meetings with stakeholders in New Zealand, focusing on joint work under ministerial priority areas and ongoing opportunities for working together.

New Zealand MPI Operational Research Program

NZ MPI manages projects funded by the Operational Research Programme (ORP) across biosecurity, animal welfare and food safety areas. Within MPI, the food safety ORP is managed by NZFS. NZFS routinely invites proposals from FSANZ for projects that could be supported under the food safety ORP.

FSANZ Fellows

As part of its continuing commitment to providing independent expert advice, FSANZ has continued to maintain a Fellows program. Fellows come from a variety of scientific and professional fields, including nutrition, epidemiology, toxicology, plant breeding and genomics, science communication and more. The program also develops capacity and builds networks for the future of food regulation. It provides a platform for exchanging ideas and perspectives from different disciplines, providing valuable contributions to food safety regulation in Australia and New Zealand.

Expert advisory groups

Expert advisory groups play a crucial role in bridging knowledge gaps, promoting well-informed decision-making and ensuring that FSANZ remains responsive to evolving challenges and opportunities. The groups contribute to a more robust, evidence-based and forward-looking approach to problem-solving and planning. Several advisory groups provided external expertise in 2022–23, including:

- » Food Allergy and Intolerance Scientific Advisory Group
- » Expert Advisory Group on New Breeding Techniques
- » Scientific Nanotechnology Advisory Group
- » Social Sciences and Economics Advisory Group
- » Expert Scientific Advisory Group on Antimicrobial Resistance.

Peer review

Peer review is a cornerstone of the scientific method, promoting the accuracy, reliability and advancement of knowledge in FSANZ. Peer review of FSANZ's work is conducted by external experts across a variety of regulatory scientific fields including:

- » genetic modification
- » food composition
- » risk assessment practices
- » dietary exposure estimates
- » food microbiology
- » carbohydrate and sugar claims and labelling
- » consumer surveys.

Seminars

Our seminars support scientific capability and provide opportunities to leverage external expertise and strengthen relationships. In 2022–23 our seminars covered a range of topics including new foods, precision fermentation, science communication and food technology. FSANZ is working on a series of symposia with FSANZ Fellows to continue our work in this area.

Engagement with academic institutions

FSANZ offers a range of opportunities for placements and projects to university students and academic staff. Examples include the Fellows program and joint research projects with universities. Through participating in the projects, students and academics gain experience working alongside FSANZ staff and are able to extend their knowledge of food regulatory science. FSANZ is currently refocusing its student program to better complement our scientific and regulatory priorities.

Monitoring and surveillance

FSANZ manages surveillance and monitoring programs to assess and help ensure the continued safety of the food supply. Much of this work is undertaken in partnership with the ISFR Surveillance, Evidence and Analysis Working Group (SEAWG) through the bi-national Coordinated Food Survey Plan.

The SEAWG comprises experts from all Australian states and territories, DAFF, the Department, NZ MPI and FSANZ. Work included post-market surveys to support food regulatory activities.

PERFORMANCE MEASURE	2022–23 RESULT
Number of post-market surveys to support food regulatory activities.	4

Australian Total Diet Study

The Australian Total Diet Study (ATDS) is a comprehensive ongoing monitoring survey of the Australian food supply that measures the levels of various food chemicals in a range of foods and beverages. Data gathered through the survey is used to estimate dietary exposure for the general Australian population and assess public health and safety risks. Information from the ATDS helps ensure the continued safety of the food supply and contributes to effective standards development.

ATDS survey work is undertaken every two to three years. FSANZ is currently planning for the 28th ATDS which is due to commence in early 2024.

Survey of Listeria in enoki mushrooms

FSANZ is coordinating a national analytical survey investigating the prevalence and levels of Listeria in enoki mushrooms. Food sampling was undertaken from April to June 2023 in all Australian states and territories where the product is available.

FSANZ is using the survey results to:

- » provide advice on risks associated with imported enoki mushrooms
- » develop a risk profile for domestically produced enoki mushrooms
- » consider the need for additional risk management measures.

It is anticipated that a survey report will be published in early 2024.

Survey of patulin in apple juice and other apple products

Patulin is a natural toxin sometimes found in mouldy foods. Apple products such as juice are the main potential sources of dietary exposure to patulin. Several Australian apple juice products were recalled in 2020 due to high levels of patulin. In response, FSANZ worked with national, state and territory health authorities to conduct a survey of patulin in apple juice and other apple products. The survey aimed to find out if the level of patulin in these foods posed a risk to Australian consumers.

Food samples were purchased from all Australian states and territories in 2021 and 2022. Most of the products sampled were apple juices. The other product types tested were solid apple products for infants, apple puree, apple sauce, canned apple and dried apple. Patulin levels were generally low, with the majority of results below Codex Alimentarius and other overseas regulatory limits. Some apple juice product categories showed variability and a high range of patulin concentrations across the duration of sampling.

The estimated dietary exposure for Australian consumers was below the provisional maximum tolerable daily intake for patulin, indicating no food safety concerns for the general food supply. There is no requirement for maximum levels for patulin in the Code.

It is anticipated that the survey report will be published in 2023. FSANZ will continue to work with industry and regulators to monitor patulin levels in Australian apple juice to make sure that levels are kept low and safe.

Pilot survey of pyrrolizidine alkaloids in Australian foods

Pyrrolizidine alkaloids (PAs) are naturally occurring plant toxins which may cause adverse health effects when consumed at high enough levels. There are more than 600 different PAs which are produced by about 6000 types of plants. PAs have been found in some foods, including honey, tea, herbs, spices, grains and animal products such as meat, milk and eggs.

The pilot survey involved the sampling of 60 honeys and teas/herbal infusions during May to July 2022. Samples were collected from the Australian Capital Territory, New South Wales, Queensland, Tasmania and Victoria. Samples were analysed for levels of 33 PA congeners.

FSANZ is currently assessing the results with a report due to be published in early 2024.

Survey of metals in apple juice and other apple products

FSANZ is managing an analytical survey to investigate levels of metal contaminants including arsenic, cadmium, lead, mercury and tin in apple juice and other apple products. Samples were collected from all Australian states and territories as part of the patulin survey in 2021 and 2022.

FSANZ is currently assessing the results with a report due to be published in early 2024.

Review of titanium dioxide

In September 2022 FSANZ completed a review of the safety of titanium dioxide as a food additive following the release of an updated assessment by the European Food Safety Authority (EFSA) which raised concerns about its safety.

FSANZ evaluated key evidence relating to the safety of titanium dioxide in food, including new scientific data that addressed some of the concerns raised by EFSA.

FSANZ's review found there is currently no evidence to suggest dietary exposure to food-grade titanium dioxide is a concern for human health¹.

Surveillance of antimicrobial resistance in retail food

FSANZ commenced a project on surveillance of antimicrobial resistance (AMR) in retail food. This work aligns with Objective 5 of *Australia's National Antimicrobial Resistance Strategy – 2020 and Beyond* and provides an opportunity to advance the evidence base for AMR in retail food, an emerging food safety issue of national and international importance.

National sampling of food products by food regulators commenced in September 2022 and was completed in July 2023. Results will be analysed and discussed with the FSANZ AMR Expert Scientific Advisory Group, jurisdictions and food industry stakeholders before the release of a report, anticipated in mid-2024.

FSANZ has engaged with stakeholders across beef, pork and chicken industry peak bodies, retailers and manufacturers and government to communicate the aims of the surveillance project. The AMR stakeholder engagement strategy will ensure that outcomes are effectively communicated and delivered in collaboration with the food sector.

Risk advice for imported food

Imported food is inspected and controlled using a risk-based border inspection program called the Imported Food Inspection Scheme, administered by DAFF. FSANZ advises DAFF on whether imported foods have the potential to pose a high or medium risk to public health. DAFF then determines appropriate measures to manage food safety risks for food imported into Australia. In 2022–23, FSANZ provided imported food risk advice to DAFF that melons can pose a medium–high risk to public health from hazards that can be introduced during production.

¹ <https://www.foodstandards.gov.au/consumer/foodtech/Pages/Review-of-titanium-dioxide-as-a-food-additive.aspx>

Emerging issues and intelligence

FSANZ actively conducted regular global foresighting activities, enhancing our strategic approach to identifying and addressing food issues on the horizon. Examples of where horizon scanning has identified potential food issues include the surveys of *Listeria* in enoki mushrooms and patulin in apple juice.

Regular horizon scanning identifies potential global drivers that may impact our food supply into the future. This places FSANZ in a more strategic and agile position, prepared in advance, for food regulatory matters of the future.

The 2022–23 summary report on emerging issues is at Appendix 3.

Databases and scientific data management

FSANZ maintains a range of databases to support standards assessments, the food regulatory system, the public health sector, policy makers and industry. FSANZ generates its own data and also works collaboratively with stakeholder groups to access relevant data and evidence.

PERFORMANCE MEASURE	2022–23 RESULT
Number of scientific data sets and analysis of items of relevance to food safety and standards development, shared with FSANZ by external stakeholders.	8

Nutrition Panel Calculator

FSANZ continues to maintain the Nutrition Panel Calculator (NPC). The NPC provides the food industry and other users with a readily available, easy to use interactive tool for preparing nutrition information panels, making it easier to meet the labelling requirements of the Code.

This year, on average, 10,740 unique users visited the NPC landing page on the FSANZ website each month.

Branded Food Database

FSANZ continues to be supported by GS1 Australia who are providing a range of data and data-related services to develop the Branded Food Database. FSANZ engaged Wardy IT Solutions to enhance our food composition data management system – Silo – to enable us to store and report on the branded food data collected.

FSANZ continues to engage with food manufacturers to encourage and facilitate the provision of data to support a range of public health activities while minimising the impact on their food businesses.

Health Star Rating system

FSANZ continues to manage the Health Star Rating (HSR) calculator and work with the Department to support the HSR system.

FSANZ provided input and advice to the HSR Secretariat and Implementation Working Group on a range of matters and participated as a member of the HSR Advisory Committee.

National Nutrition and Physical Activity Survey

FSANZ continued to work with the ABS to provide services to support the next National Nutrition and Physical Activity Survey.

FSANZ finished customising the survey instrument used to collect the 24-hour recall data so that it more accurately reflects the Australian food supply. Significant progress was also made on the development of the datasets to enable food, dietary supplement and nutrient intakes to be estimated from the survey and reporting against the Australian Dietary Guidelines.

Analysis of nutrients in foods

FSANZ commissioned laboratory analysis of 12 foods to strengthen the quality and robustness of its nutrient food composition data holdings. Targeted foods were those for which FSANZ currently has no data or out of date data which may no longer reflect products available for consumption.

PBS PERFORMANCE CRITERIA:

Strengthen Australia and New Zealand's food regulation system through influencing the development of evidence-based international standards and adopting international best practice.

2022–23 Target:

FSANZ demonstrates engagement in international food standards development by leading and participating in bilateral, multilateral and global fora, initiatives and projects.

Performance area: Contribution to international fora, initiatives and projects

International engagement is vital and ensures that FSANZ continues to work effectively with other countries concerning food safety and standards setting. FSANZ experts are often invited to participate in international fora, including scientific meetings.

PERFORMANCE MEASURE	2022–23 RESULT
Number of ongoing bilateral, multilateral and global forums that FSANZ staff participate in, and international projects that FSANZ contribute to (PBS measure).	24
Number of invitations received by FSANZ staff to attend international arena.	19
Number of externally funded international projects.	4

International liaison group meetings

FSANZ continued to collaborate and exchange information with international regulatory science agencies through discipline-based liaison groups in areas including food chemical safety, social sciences, regulatory economics, microbiology, methods for risk assessment of chemicals in food, economics, risk communication and emerging risks.

Capacity building workshop with the Association of Southeast Asian Nations

FSANZ received funding from DAFF to undertake and deliver an Association of Southeast Asian Nations (ASEAN) import MRL Harmonisation project on behalf of the Australian Government. The project aims to assist individual ASEAN member states to develop and implement their own systems for assessing and establishing import MRLs. In 2022–23 FSANZ completed the Phase 1 gap analysis of existing systems in ASEAN member states (December 2022), presented a summary report of findings to the ASEAN Electronic Working Group (January 2023) and completed Phase 2, a capacity building workshop in Putrajaya, Malaysia (March 2023). FSANZ continues to liaise with DAFF to deliver Phase 3, pilot import MRL considerations on specific chemical-crop combinations, to promote trade and support reciprocal import MRL systems.

Country Bovine Spongiform Encephalopathy food safety assessments

Under Australia's amended Country Bovine Spongiform Encephalopathy (BSE) policy, FSANZ undertakes a rigorous food safety assessment to determine the BSE food safety status of countries intending to export beef and beef products to Australia.

Countries assigned a *Category 1* or *Category 2* status by FSANZ are eligible to export beef or beef products to Australia. Based on these categories, certification requirements are implemented by DAFF.

On an annual basis, FSANZ reviews the status of approved countries using updated information on their BSE controls. FSANZ received annual BSE updates from 13 countries (Argentina, Brazil, Chile, Croatia, Japan, Latvia, Lithuania, Mexico, the Netherlands, New Zealand, Sweden, the United States, and Vanuatu) and reconfirmed the previously assigned BSE food safety risk status to these countries.

In March 2023, FSANZ commenced an assessment of Canada's negligible BSE status to allow market access of fresh beef from Canada following a formal application from the Canadian Food Inspection Agency (CFIA).

Singapore Food Agency and Enterprise Singapore

FSANZ continued to work with the Singapore Food Agency and Enterprise Singapore on:

- » alternative proteins, novel foods, health claims and cultured meat
- » genetically modified (GM) foods and gene editing
- » data science and chemical risk assessment
- » microbiological science and the Foodborne Illness Reduction Strategy, and
- » international events and digitisation.

FSANZ continues to strengthen its relationship in areas of mutual interest, including scientific collaboration and information exchange.

Asia-Pacific Economic Cooperation's Food Safety Cooperation Forum

The Asia-Pacific Economic Cooperation's (APEC) Food Safety Cooperation Forum (FSCF) continues to provide an important forum for strengthening food safety systems in the APEC region. Following agreement on the FSCF Terms of Reference, the APEC FSCF met in May 2023 in the USA. FSANZ attended the meeting virtually and presented on *Facilitating the Implementation of the APEC Food Safety Risk Communication Framework and its Associated Guidelines*, an APEC project being led by FSANZ.

Codex Committees

FSANZ led the Australian delegation to a number of Codex Committees in 2022–23. These included the Codex Committee on Food Hygiene in November–December 2022 in the USA; the Codex Committee on Food Additives in March 2023 in China; the Codex Committee on Nutrition and Foods for Special Dietary Uses in March 2023 in Germany; and the Codex

Committee on Contaminants in Food in April 2023 in the Netherlands. FSANZ also led the Australian delegation (on behalf of the Department) to the Codex Committee on Food Labelling in May 2023 in Canada.

OECD Working Party for the Safety of Novel Foods and Feeds

FSANZ led the Australian delegation to the 30th Meeting of the Organisation for Economic Co-operation and Development (OECD) Working Party for the Safety of Novel Foods and Feeds held from 19–21 April 2023 in France. The OECD Working Party is an important forum for encouraging information sharing and harmonised approaches to GM food and feed safety assessment.

Health Canada

FSANZ met regularly with Health Canada to share updates and discuss items of mutual strategic importance, including alternative proteins, cell-based foods, digitisation, monitoring of emerging issues and communication with consumers.

Science and Food Safety Dialogue

FSANZ received grant funding from DAFF to convene a regional multilateral food safety forum on behalf of the Australian Government. FSANZ established the Science and Food Safety Dialogue to build government collaboration among food safety and risk assessment agencies within the Asia-Pacific region. The dialogue strengthens regional relationships, identifies linkages and common areas of interest, and creates opportunities for science-based collaborative projects that support regulatory harmonisation and facilitate trade.

The inaugural meeting of the dialogue was held on 12-13 April 2023 in Singapore. The meeting was chaired by FSANZ and attended by senior executives of food safety and risk assessment agencies from Australia, New Zealand, Singapore, Republic of Korea, Indonesia, Japan, China and Malaysia. The dialogue agreed to develop the following workstreams out of session:

- » New foods – information sharing and co-development of safety assessment criteria
- » Collaboration on emerging contaminants – including validation study for methods of analysis.

International Heads of Food Agencies Forum

The FSANZ CEO, as a founding member of the International Heads of Food Agencies Forum, (IHFAF) attended the fourth annual meeting of the IHFAF from 9-11 May 2023 in Ireland. The objectives of the IHFAF are to facilitate engagement and information sharing on work priorities and to work collaboratively to address common challenges and emerging issues. The theme of the 4th annual meeting was *Crisis preparedness and incident management in an increasingly complex, global food system*. The IHFAF has 16 country members as well as Codex, the FAO and the WHO.

Performance area: Communication to stakeholders

Effective stakeholder communication and engagement is central to the work of FSANZ. Clear, accurate and timely information about food standards, labelling and safety builds consumer trust and gives the community and industry confidence that the decisions FSANZ makes are transparent and protect the health and wellbeing of people in Australia and New Zealand.

PERFORMANCE MEASURE	2022–23 RESULT
% of stakeholders receiving the right amount of information from FSANZ.	72%
% of stakeholders who think FSANZ keeps them up to date.	74%

Website

The FSANZ website attracted more than 1.6 million users, and more than 2.6 million user sessions, in 2022–23. Popular content included the Code, food recall notices, the Australian Food Composition Database and the NPC. Significant new updates included content related to *Safe Food Australia: A Guide to the Food Safety Standards*, pregnancy warning labels on alcoholic beverages, the FSANZ stakeholder forum and the *Food Safety Recall Protocol*.

Social media

FSANZ social media channels are an important way to engage with stakeholders on key work, raise awareness about food safety and respond quickly to food-related issues in the media. FSANZ's total audience across Facebook, Instagram, twitter and LinkedIn increased by more than 11,700 to reach 85,500 followers in 2022–23.

Publications

FSANZ has a number of popular publications, including the monthly Food Standards News e-newsletter, the Listeria brochure, allergen poster and Safe Food Australia. This year FSANZ published a revised edition of *Safe Food Australia: A Guide to the Food Safety Standards* with an update to support newly gazetted Standard 3.2.2A and education videos explaining the new horticulture primary production standards for berries, melons and leafy vegetables.

PBS PERFORMANCE CRITERIA:

FSANZ is recognised as the primary source of information about food standards and food regulation in Australia and New Zealand, meeting the needs of stakeholders.

2022–23 Target:

The annual stakeholder survey indicates around 70% of stakeholders continue to be either satisfied or very satisfied with FSANZ's overall performance in the last 2 years.

Performance area: Engagement with stakeholders

FSANZ has a range of formal channels to engage with stakeholders who play an important part in all aspects of the agency's work. This engagement covers a spectrum of food safety and food regulatory science topics and formal communication channels, including Codex committees and taskforces, international liaison groups, domestic committees and liaison groups from the retail, consumer and government sectors, and scientific advisory groups.

FSANZ monitors stakeholder satisfaction with its level of engagement through an annual survey.

PERFORMANCE MEASURE	2022–23 RESULT
% of respondents that indicate satisfaction with FSANZ performance (PBS measure).	75%
% of respondents that indicate trust in FSANZ.	74%
Number of engagement activities undertaken as part of FSANZ's public consultation processes.	40

Stakeholder satisfaction survey

Delivered between September and November 2022, the 2022 FSANZ Stakeholder Satisfaction Survey measured stakeholder satisfaction in FSANZ's performance across a range of metrics as well as trust in the agency. A wide range of our stakeholders participated, including food businesses, farmers, local, state and federal governments and public health and consumer organisation representatives.

The percentage of stakeholders satisfied with FSANZ's performance increased from 72% in 2021 to 75% in 2022, while trust levels remained relatively steady at 74% compared to 76% in 2021.

FSANZ also measured the effectiveness of its communication with stakeholders through the survey. The percentage of stakeholders who receive the right amount of information from FSANZ held steady at 72% across the 2021 and 2022 surveys. Stakeholders who think FSANZ keeps them up to date also held relatively steady at 74% compared to 76% in 2021.

Stakeholders rated FSANZ's performance highest for making decisions based on best available evidence/science and developing effective food standards.

FSANZ is committed to using the survey results to improve its engagement with and communication to stakeholders into the future.

FSANZ committees with external members

FSANZ maintains and contributes to a number of committees with members selected for their skills and knowledge, drawn from a wide range of industry, academia, consumer interests and government bodies, including:

- » Advisory Committee on Novel Foods, which considers and provides recommendations to FSANZ on whether particular foods are likely to meet the definition of novel food in Standard 1.5.1.
- » Allergen Collaboration, which strengthens engagement and collaboration among a range of key stakeholders to enhance the effectiveness of risk management of food allergens, with the objective of supporting consumers to make safer food choices.
- » Australian BSE Food Safety Assessment Committee, which oversees and guides the country BSE food safety assessments conducted by FSANZ.
- » Consumer and Public Health Dialogue, which provides a platform for two-way engagement between FSANZ and key stakeholders on food safety, public health and consumer issues related to food standards development.
- » Jurisdictional Technical Forum, which provides an additional means for jurisdictions to engage in informed discussion around specific issues related to standards development.
- » Binational Food Industry Dialogue (formerly the Retailers and Manufacturers Liaison Committee), which provides a platform for two-way engagement between FSANZ and industry stakeholders on food standards development.
- » Surveillance, Evidence and Analysis Working Group, which supports collective and strategic data generation through the coordination and integration of surveillance and monitoring activities to address ISFR priorities.



MANAGEMENT AND ACCOUNTABILITY

Corporate governance	36
Corporate plan	36
Accountability to the Minister and Parliament	36
FSANZ Board	37
Board committees	47
Compliance and assurance	48
People	49
Management of human resources	52
Executive remuneration	55

MANAGEMENT AND ACCOUNTABILITY

Corporate governance

FSANZ is a Commonwealth Corporate Entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). FSANZ's governance framework contributes to strong and sustainable performance and builds confidence in the agency's capacity to respond to new and emerging challenges and opportunities.

The FSANZ Board (the Board) is the accountable authority for FSANZ, and as such, must govern FSANZ in a way that promotes:

- » the proper use and management of public resources
- » the achievement of the purposes of the entity, and
- » the sustainability of the entity.

The Board recognises the importance of applying sound governance principles and practices. It has adopted a Board Charter² that sets out the role and responsibilities of the Board to ensure that objectives are clearly met and monitored. The Charter also sets out the Board's authority, composition, tenure, reporting and administrative arrangements in accordance with the *Food Standards Australia New Zealand Act 1991* (FSANZ Act).

Corporate plan

As an independent statutory authority, FSANZ is required to conduct corporate planning and reporting. The central planning document is the FSANZ Corporate Plan, which outlines the agency's purpose and objectives and sets out the strategic priorities, operating environment and key enablers to achieve success. The Corporate Plan is designed to ensure FSANZ meets the outcomes and performance criteria detailed in the Portfolio Budget Statement (PBS).

In addition, FSANZ has developed a suite of performance measures which enable it to monitor and report on performance in meeting the objectives of the Corporate Plan. The measures sit under a range of key performance areas which directly link to FSANZ's three strategic themes – A trusted leader; Deeply engaged with stakeholders; Independent contributor to a robust and agile food regulation system. FSANZ reports on performance through its annual reports.

Accountability to the Minister and Parliament

The FSANZ Board is accountable to the Parliament of Australia through the Assistant Minister for Health and Aged Care, the Hon Ged Kearney (the Minister). The Minister was appointed on 1 June 2022 following the 2022 Federal Election.

² <https://www.foodstandards.gov.au/about/board/pages/default.aspx>

External scrutiny

The Board informs the Minister of its activities as required.

Ministerial directions

No Ministerial directions were received in 2022–23.

Government policy orders

No Government policy orders under section 22 of the PGPA Act were applied to FSANZ.

FSANZ Board

The Board is established under Section 116 of the FSANZ Act.

The Board comprises 11 part-time members drawn from Australia and New Zealand, and the full-time Chief Executive Officer (CEO) who is an ex-officio member. Areas of expertise of Board members cover public health, food science, food safety, food allergy, human nutrition, medical science, veterinary science, microbiology, biotechnology, consumer policy, food processing or retailing, primary food production, small business, international trade, food regulation and government.

Australian members are appointed by the Minister, in consultation with the Food Ministers' Meeting, following consultation with the Australian states and territories and New Zealand government, and consideration by the Cabinet. New Zealand members are nominated by the New Zealand Government and appointed by the Minister.

On appointment, Board members receive a formal induction to the organisation and their duties. In pursuit of their duties, Board members may obtain independent legal, financial or other advice after seeking guidance from the Board Chair, and have access to FSANZ senior management and staff.

Meetings

The Board meets face-to-face at least four times per year and convenes through videoconferences a minimum of four times per year, and then as required. Outcomes of FSANZ Board meetings are published on the agency's website³.

In 2022–23 the Board held eight meetings, four face-to-face, including one in Wellington, New Zealand, and the remainder by videoconference.

Board performance

The Board Charter includes a requirement that a formal review of the performance of the Board be undertaken every two years. Reviews are conducted using a mix of external evaluation and facilitated self-assessment with appropriate input sought from all parties including the Board, the CEO, internal and external auditors, management and any other relevant stakeholders, as determined by the Board. The next review is scheduled for 2024.

³ Board meeting outcomes (foodstandards.gov.au)

In November 2022, Board members completed a skills matrix questionnaire to assist in assessing the competencies and experience of all members and identifying any skills gaps and succession planning requirements. Measures in the matrix included skills competencies and sector experience. Further analysis was undertaken of the skills of members whose final terms will be ceasing over coming years to identify any potential emerging skills gaps and to assist in the appointment process of future Board members.

Board expertise and experience

Table 1: Sections of the FSANZ Act which apply to Board members' expertise and experience

s. 116(1)(a)	<p>Chair</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology, veterinary science, food industry, food processing or retailing, primary food production, small business, international trade, government, or food regulation.</p>
s. 116(1)(b)	<p>CEO</p>
s. 116(1)(c)	<p>2 members nominated by the New Zealand lead Minister</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology, veterinary science, food industry, food processing or retailing, primary food production, small business, international trade, government or food regulation.</p>
s. 116(1)(ca)	<p>1 member nominated by the New Zealand lead Minister</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology or veterinary science.</p>
s. 116(1)(d)	<p>1 member nominated by consumer organisations*</p>
s.116(1)(e)	<p>1 member nominated by the CEO of the National Health and Medical Research Council</p>
s. 116(1)(f)	<p>3 members nominated by organisations, or public bodies, established for purposes relating to science or public health*</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology or veterinary science.</p>
s. 116(1)(g)	<p>2 members nominated by organisations, or public bodies, established for purposes relating to the food industry*</p> <p>One or more of the following fields: the food industry, food processing or retailing, primary food production, small business, international trade, government or food regulation.</p>

* these organisations are prescribed in the Food Standards Australia New Zealand Regulations 1994.

Table 2: Details of accountable authority during the reporting period

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Ms Glenys Beauchamp AO PSM	Bachelor of Economics, Australian National University Master of Business Administration, University of Canberra Member, Australian Institute of Company Directors	Ms Beauchamp has extensive experience at senior levels in the Australian Public Service, serving as Secretary of three Australian Government departments – Department of Health, Department of Industry, Innovation and Science and Department of Regional Australia, Local Government, Arts and Sport. Ms Beauchamp has extensive national board experience and has served on numerous national health, science, community and industry boards.	Chair	4 November 2021	31 August 2025	8/8
Dr Sandra Cuthbert	Bachelor of Veterinary Science, Murdoch University Bachelor of Veterinary Medicine and Surgery, Murdoch University Juris Doctor, University of Canberra Graduate of the Australian Institute of Company Directors	Dr Cuthbert has extensive leadership, policy, corporate governance and stakeholder engagement experience across the public and private sectors. She has held senior roles with various Australian Government departments.	Chief Executive Officer	31 March 2022	31 March 2027	8/8

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Ms Suzanne Chetwin CNZM	Conjoint Bachelor of Law and Bachelor of Commerce, Victoria University of Wellington Completed Stage One Maori Language, Auckland University of Technology	Ms Chetwin led Consumer NZ for 13 years until 2020. Ms Chetwin is a founding member of FSANZ's Consumer and Public Health Dialogue. She is also an experienced and award-winning journalist and a director of the Financial Markets Authority.	Member	18 October 2021	16 October 2025	8/8
Ms Teresa Ciprian	Diploma in Business (Marketing), University of Auckland New Zealand Certificate in Science (Food Science), Auckland Institute of Technology	Ms Ciprian has a background in the commercialisation, innovation, marketing and business development of branded consumer dairy and other foods. She has significant international business experience. As a Food Science graduate, her early career technical roles spanned quality control, analytical chemistry and product development. Ms Ciprian has advised a number of internationally focused businesses on their growth strategies and has developed an extensive board governance portfolio.	Member	1 July 2021	30 June 2024	8/8

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Ms Josephine Davey	<p>Bachelor of Science (Hons), School of Food Technology, University of NSW</p> <p>Master of Business Administration (Executive), Australian Graduate School of Management, University of NSW</p> <p>Fellow, Australian Institute of Company Directors</p> <p>Fellow, Australian Institute of Food Science and Technology</p>	<p>Ms Davey is a company director and consultant experienced in general management, innovation, food safety, regulatory affairs and product development in the dairy and food manufacturing sectors. Ms Davey is a non-Executive Director of the deep technology start-up company PPB Pty Ltd. She has previously held various Director positions and senior commercial and technical roles in the dairy manufacturing and prepared foods sectors.</p>	Member	18 October 2021	16 October 2025	7/8
Dr Michael Dunbier CNZM	<p>Bachelor of Agricultural Sciences (Plant Science), Lincoln College</p> <p>Masters of Agricultural Sciences (Hons) (Plant Breeding and Genetics), Lincoln College</p> <p>PhD (Plant Breeding and Genetics), University of Wisconsin</p> <p>Fellow, New Zealand Institute of Agricultural Science</p>	<p>Dr Dunbier is a research scientist with expertise in genetics and plant breeding. He is a former director of DSIR Crop Research and was the founding Chief Executive of Crop & Food Research. He is currently a Director of the Foundation for Arable Research. In 2005, Dr Dunbier received the Bledisloe Medal from Lincoln University and in 2011 the Jubilee Medal from the New Zealand Institute of Agricultural Science.</p>	Member	1 July 2021	30 June 2024	8/8

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Mr John Hart OAM	Bachelor of Commerce (Business Law Major), Curtin University Master of Business Law, Curtin University Fellow, Australian Institute of Company Directors	Mr Hart has spent over 35 years in the hospitality industry in operational, human resources and industrial relations roles, trained in food and beverage management at the Ecole Hotelliere Lausanne, Switzerland. Mr Hart is Executive Chair of Australian Chamber – Tourism, Tourism Training Australia and Australian Grape & Wine. He is on the Board of Tourism Australia, the Australian Business Register, and the Angus Knight Group. Mr Hart also served as Chair of the Commonwealth Vocational Education and Training Advisory Board and was previously on the Prime Minister's Business Advisory Council.	Member	18 October 2021	16 October 2025	8/8

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Professor Palatasa Havea ONZM	<p>PhD (Food Technology), Massey University, Palmerston North</p> <p>Master of Food Technology (Honours), Massey University, Palmerston North</p> <p>Bachelor of Food Technology, Massey University, Palmerston North</p>	<p>Professor Havea has had a successful research career, spanning 26 years, in the dairy industry. He also has a wide range of governance experience in a number of reference groups and boards for different government agencies. Professor Havea commenced his current role as the Dean of Pacific Students' Success at Massey University, Palmerston North in February 2021.</p>	Member	26 June 2023	25 June 2027	8/8
Professor Mark Lawrence	<p>Bachelor of Science (Honours), University of Melbourne</p> <p>Graduate Diploma (Nutrition & Dietetics), Flinders University</p> <p>Master of Science, University of London</p> <p>Graduate Diploma in Epidemiology & Biostatistics, University of Melbourne</p> <p>PhD, Deakin University</p>	<p>Professor Lawrence is Professor of Public Health Nutrition at the Institute for Physical Activity and Nutrition, Deakin University. He has over 39 years' experience working as a practitioner and academic in food policy and regulation at local, state, national and international levels in the areas of healthy and sustainable food systems, dietary guidelines and ultra-processed foods. He is an external advisor to the WHO, the FAO, receives funding from the Australian Research Council and a member of the International Union of Nutritional Sciences Task Force on Sustainable Diets.</p>	Member	18 October 2021	6 July 2025	7/8

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Ms Jane Lovell	<p>Masters of Arts (International Relations) dissertation topic global governance of food security, Deakin University</p> <p>Graduate Certificate of Australian Rural Leadership, James Cook University</p> <p>Fellow, Australian Rural Leadership Program</p> <p>Diploma, Australian Institute of Company Directors</p> <p>Bachelor of Science (Honours), University of Melbourne</p>	<p>Ms Lovell has an extensive background in on-farm food safety and quality assurance. She has worked across the supply chain, including retailer distribution centres, pack houses, export businesses, freight and logistics and a broad range of farming enterprises. She has first-hand experience of the workings of government and has qualifications in Science, Corporate Governance and Leadership, and has a Masters in International Relations focusing on food security. Ms Lovell has considerable experience in the not-for-profit sector and has also been a member of numerous government working groups and committees.</p>	Member	8 April 2022	7 April 2024	8/8

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Mr Deon Mahoney	<p>Diploma of Applied Science, Western Sydney University</p> <p>Diploma of Agricultural Microbiology, University of Sydney</p> <p>Master of Science in Agriculture, University of Sydney</p> <p>Fellow, Australian Institute of Food Science and Technology</p>	<p>Mr Mahoney has over 35 years' experience with the food industry, performing various roles including microbiological risk assessment, risk communication, food policy development, drafting and enforcement of food legislation, training and education, and establishing quality assurance programs. Mr Mahoney has previously worked for the WHO, the FAO, FSANZ and Dairy Food Safety Victoria. His international work has involved placements in over 25 countries, providing high-level scientific advice and guidance on ways to manage food safety.</p>	Member	8 April 2022	7 April 2024	8/8

NAME	QUALIFICATIONS OF THE ACCOUNTABLE AUTHORITY	EXPERIENCE OF THE ACCOUNTABLE AUTHORITY	PERIOD AS THE ACCOUNTABLE AUTHORITY OR MEMBER WITHIN THE REPORTING PERIOD			NUMBER OF MEETINGS OF ACCOUNTABLE AUTHORITY ATTENDED
			POSITION TITLE / POSITION HELD	DATE OF COMMENCEMENT	DATE OF CESSATION	
Dr Roscoe Taylor	<p>Bachelor of Arts</p> <p>Bachelor of Medicine and Bachelor of Surgery</p> <p>Diploma of Obstetrics</p> <p>Member of the Royal New Zealand College of General Practitioners</p> <p>Fellow of the Australasian Faculty of Public Health Medicine</p> <p>Master of Environmental Science</p> <p>Graduate Diploma in Epidemiology</p> <p>Fellow of the Public Health Association of Australia</p> <p>Graduate, Australian Institute of Company Directors</p>	<p>Dr Taylor is a specialist in public health medicine with a broad background in general practice, humanities and environmental science. He occupied the statutory position of Director of Public Health in Tasmania from 2002-15 and also Chief Health Officer 2012-15. He has continued to work across a number of jurisdictions, maintaining interests in environmental health, communicable diseases and chronic disease prevention.</p>	Member	20 March 2023	19 March 2027	8/8

Board committees

Under Section 18 of the FSANZ Act the Board may establish committees as it thinks fit to assist it in carrying out its functions. During 2022–23 two ongoing committees assisted the Board to effectively exercise its functions:

- » Finance, Audit and Risk Management Committee
- » People and Culture Committee.

Finance, Audit and Risk Management Committee

The Finance, Audit and Risk Management Committee (FARMC) supports the Board's oversight responsibilities relating to FSANZ's risk, control and compliance frameworks, financial statements, and performance reporting responsibilities. The FARMC Charter is available on the FSANZ website⁴.

In 2022–23, the FARMC continued to monitor the corporate governance and risk management activities of the organisation. The committee regularly monitors the identification and management of risks to FSANZ, providing assurance that reasonable steps have been taken to address the risks by reducing the likelihood they will occur.

The FARMC is chaired by Board member Ms Teresa Ciprian. It is composed of four FSANZ Board members and one independent member. Observers to FARMC meetings include representatives from the Australian National Audit Office, the Board Chair and the FSANZ CEO.

Table 3: Audit committee

MEMBER NAME	QUALIFICATIONS, KNOWLEDGE, SKILLS OR EXPERIENCE (INCLUDE FORMAL AND INFORMAL AS RELEVANT)	NUMBER OF MEETINGS ATTENDED / TOTAL NUMBER OF MEETINGS	TOTAL ANNUAL REMUNERATION (GST INC.)	ADDITIONAL INFORMATION
Ms Teresa Ciprian (Chair)	See Table 2	4/4	\$9,880 per year	N/A
Ms Josephine Davey (Member)	See Table 2	4/4	\$4,940 per year	N/A
Dr Michael Dunbier (Member)	See Table 2	4/4	\$4,940 per year	N/A
Ms Jane Lovell (Member)	See Table 2	4/4	\$4,940 per year	N/A

4 <https://www.foodstandards.gov.au/about/board/Pages/default.aspx>

MEMBER NAME	QUALIFICATIONS, KNOWLEDGE, SKILLS OR EXPERIENCE (INCLUDE FORMAL AND INFORMAL AS RELEVANT)	NUMBER OF MEETINGS ATTENDED / TOTAL NUMBER OF MEETINGS	TOTAL ANNUAL REMUNERATION (GST INC.)	ADDITIONAL INFORMATION
Ms Mary O'Connor (Independent Member)	Bachelor of Business, Accounting, Graduate Diploma of Chartered Accountants, Diploma of Government (Procurement & Contract Management), Diploma of Project Management	2/3	\$0	N/A
Mr James Malizani (Independent Member)	Masters of Business Administration, Fellow Chartered Accountant, Chief Financial Officer National Library of Australia	1/1	\$0	N/A

People and Culture Committee

The People and Culture Committee (PCC) assists the Board in fulfilling its governance responsibilities in relation to the staff of FSANZ. The PCC considers and provides advice to the Board on issues relating to workforce strategy, workforce capability and agency culture.

The Committee is chaired by Board member Mr John Hart OAM. It is composed of five FSANZ Board members, with the FSANZ CEO an ex-officio member.

Compliance and assurance

Internal audit

The FARMC oversaw the 2022–23 Internal Audit Program, which was undertaken by a contracted external provider. The program provided assurance that the key controls over FSANZ's payroll processes were effective; that FSANZ's information and communication technology infrastructure, policies and operations are functioning effectively; and that internal controls exist.

Risk management

FSANZ is committed to strategically and systematically managing risks. The FSANZ Board is the accountable authority for FSANZ and is responsible for ensuring the establishment and maintenance of appropriate enterprise risk management and internal control systems.

The Board, acting through the CEO, has established a system of risk management that identifies, assesses, monitors and manages enterprise risks. The FSANZ Risk Management Framework provides the foundation for monitoring, reviewing and continually improving risk management at FSANZ. During this period FSANZ internal auditors undertook a facilitative audit of our risk registers to support continuous improvement of our Risk Management Framework.

FSANZ participates in Comcover’s biennial risk management benchmarking survey. This survey provides FSANZ an opportunity to review and benchmark its risk-related practices and processes against those of comparable agencies, and implement any changes based on results.

Compliance reporting

Section 17BE of the *Public Governance, Performance and Accountability Rule 2014* requires FSANZ to advise of any significant issues reported in relation to non-compliance with the finance law.

There were no significant instances of non-compliance with the finance law in the 2022–23 reporting year.

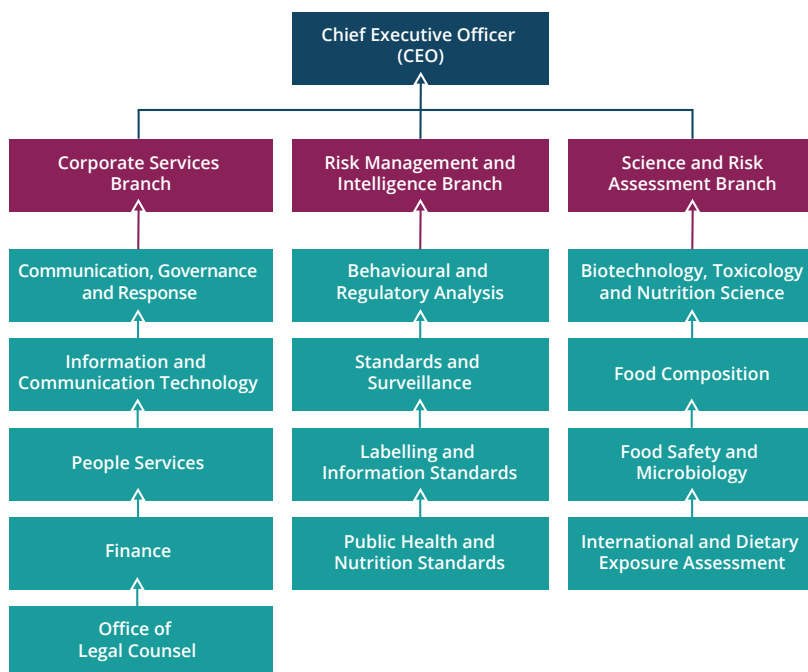
Table 4: Significant non-compliance with the Finance Law

DESCRIPTION OF NON-COMPLIANCE	REMEDIAL ACTION
N/A	N/A

People

As a specialised, knowledge-based agency, FSANZ recognises that people are the key to its success. In the reporting period, FSANZ continued to support employees through access to flexible work in its Canberra and Wellington offices and home-based work arrangements for specialist staff in other locations across Australia and New Zealand.

FSANZ delivers its work through three branches, each supporting teams with specialist expertise.



Enterprise Agreement

In March 2023 the Australian Government released its Public Sector Workplace Relations Policy to facilitate service-wide bargaining. FSANZ has actively participated in service wide-bargaining through May–July 2023 and will look to finalise agency-specific bargaining for a new Enterprise Agreement during the first quarter of 2024.

Workforce Strategy

FSANZ's Workforce Strategy 2024–2028 is to be presented to PCC for endorsement in late 2023. Progress on the development of the strategy was discussed at the PCC through 2022–23.

The strategy will assist FSANZ to:

- » understand its priorities in relation to workforce planning
- » take actions to improve workforce capabilities, and
- » respond to changes that may arise from the review of the FSANZ Act.

Some of the initiatives undertaken through 2022-2023 to inform the development of the strategy include:

- » workforce planning with a view to identifying critical roles and succession planning needs
- » introduction of a Workplace Diversity Program and network, led by a Diversity Champion, to promote cultural capability and to attract and retain more diverse, quality candidates
- » the launch of a Respect@FSANZ campaign that focuses on the organisation's workplace culture and values
- » continued development of the learning and development framework including alignment to key workforce strategic themes.

Learning and development

FSANZ continues to build its learning and development (L&D) function through a centralised and structured framework that is designed to meet the future capability requirements of its workforce. Training initiatives undertaken through 2022–2023 have focused on lifting managerial capabilities, generalist training themes and confirming mandatory training packages. L&D at FSANZ is categorised under four key themes – mandatory training, generalist training, leadership and management, and specialised and technical training.

Health and wellbeing

FSANZ has continued its contractual arrangement with its Employee Assistance Provider. Health and wellbeing initiatives have been supported by workplace culture campaigns, diversity and inclusion initiatives, employee training and policy reviews.

Australian Public Service Commission employee census results

Each year FSANZ participates in the Australian Public Service (APS) Census. In 2022 the agency's response rate to the 2022 APS Employee Census was 89% compared to a response rate of 75% in 2021.

The positive themes and observations drawn from the results include:

- » significantly high positive scores in almost all employee engagement questions with increases across almost every question within the index, against 2021 census outcomes and the APS average
- » improved scores for the SES across all questions. These improvements were not only higher against 2021 results but also against the APS average and in some cases more than 10 points higher
- » a rise of two points for Communication and Change compared to the 2021 census.

There are opportunities for FSANZ to build on these positive results with actions focusing on managerial capability uplift, culture and employee wellbeing.

FSANZ undertook the following initiatives in 2022–23 to address Census focus areas:

- » capability uplift of immediate supervisors – mandatory training requirements that outline managerial responsibilities with a strong focus on managing employee health and wellbeing have been reviewed and updated. A bespoke managerial training package targeted at the EL1 and EL2 levels has been developed and is in the process of being delivered to FSANZ managers
- » wellbeing – scores for wellbeing fell one percentage point compared to 2021–22 results. There has been a strong focus on reviewing policy (e.g. flexible working arrangements) and the launch of campaigns associated with employee health and wellbeing. Key focus areas included a range of initiatives that continue to build on FSANZ's workplace culture. Initiatives have included:
 - promoting employee assistance program (EAP) services and supports
 - promoting diversity and inclusion frameworks, support networks and events
 - a campaign focused on appropriate workplace behaviours (Respect@FSANZ).

Management of human resources

Table 5: FSANZ Gender Data Current Reporting Period (2022–23)

MAN/MALE	WOMAN/FEMALE	NON-BINARY	PREFER NOT TO ANSWER	USES A DIFFERENT TERM
36	66	1	5	0

Notes: Data has been sourced from the 2023 APS Employee Census. Data was collected in the period May–June 2023. This information is the only data source available to FSANZ on this topic, which aligns to new Annual Reporting requirements to describe gender in line with the Australian Bureau of Statistics' 'Standard for Sex, Gender, Variations of Sex Characteristics and Sexual Orientation Variables', (2020).

108 employees responded to the 2023 APS Employee Census. Completing the Census is not compulsory. The Census total therefore does not align with the workforce totals presented in the tables that follow for the current reporting period.

FSANZ is currently taking steps to update the collection of this data through its Human Resource Information System.

Table 6: All Ongoing Employees Current Report Period (2022–23)*

LOCATION	TOTAL
NSW	1
Qld	0
SA	1
Tas	2
Vic	1
WA	0
ACT	86
NT	1
External Territories	0
Overseas	17
Total	109

Table 7: All Non-Ongoing Employees Current Report Period (2022–23)*

LOCATION	TOTAL
NSW	1
Qld	1
SA	0
Tas	1
Vic	0
WA	0
ACT	9
NT	0
External Territories	0
Overseas	4
Total	16

* Note: FSANZ is unable to report gender data by location as this could result in a significant risk of unintentional identification of employees.

Table 8: All Ongoing Employees Previous Report Period (2021–22)

	MALE			FEMALE			INDETERMINATE			TOTAL
	FULL TIME	PART TIME	TOTAL MALE	FULL TIME	PART TIME	TOTAL FEMALE	FULL TIME	PART TIME	TOTAL INDETERMINATE	
NSW	0	0	0	0	1	1	0	0	0	1
Qld	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	1	0	1	0	0	0	1
Tas	1	0	1	1	0	1	0	0	0	2
Vic	1	0	1	0	0	0	0	0	0	1
WA	0	0	0	0	0	0	0	0	0	0
ACT	31	2	33	45	15	60	0	0	0	93
NT	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0
Overseas	3	1	4	8	2	10	0	0	0	14
Total	36	3	39	55	18	73	0	0	0	112

Table 9: All Non-Ongoing Employees Previous Report Period (2021–22)

	MALE			FEMALE			INDETERMINATE			TOTAL
	FULL TIME	PART TIME	TOTAL MALE	FULL TIME	PART TIME	TOTAL FEMALE	FULL TIME	PART TIME	TOTAL INDETERMINATE	
NSW	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	1	0	1	0	0	0	1
WA	0	0	0	0	0	0	0	0	0	0
ACT	4	0	4	5	1	6	1	0	1	11
NT	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0
Overseas	1	0	1	1	1	2	0	0	0	3
Total	5	0	5	7	2	9	1	0	1	15



Executive remuneration

Table 10: Information about remuneration for key management personnel

NAME	POSITION TITLE	SHORT-TERM BENEFITS			POST-EMPLOYMENT BENEFITS	OTHER LONG-TERM BENEFITS			TOTAL
		BASE SALARY	BONUSES	OTHER BENEFITS AND ALLOWANCES		SUPERANNUATION CONTRIBUTIONS	LONG SERVICE LEAVE	OTHER LONG-TERM BENEFITS	
Sandra Cuthbert	Chief Executive Officer	331,618	-	4,005	37,257	11,026	-	-	383,906
Luci Henson	General Manager	278,519	-	4,073	44,197	48,722	-	-	375,511
Glen Neal	General Manager	264,150	-	30,881	34,344	18,339	-	-	347,714
Christel Leemhuis	General Manager	203,137	-	28,717	32,815	37,451	-	-	302,121
Glenys Beauchamp	AU Board Member	85,920	-	-	9,022	-	-	-	94,942
Roscoe Taylor	AU Board Member	42,960	-	-	4,511	-	-	-	47,471
Josephine Davey	AU Board Member	47,900	-	-	5,030	-	-	-	52,930
John Hart	AU Board Member	42,960	-	-	4,511	-	-	-	47,471

NAME	POSITION TITLE	SHORT-TERM BENEFITS			POST-EMPLOYMENT BENEFITS		OTHER LONG-TERM BENEFITS			TOTAL
		BASE SALARY	BONUSES	OTHER BENEFITS AND ALLOWANCES	SUPERANNUATION CONTRIBUTIONS	LONG SERVICE LEAVE	OTHER LONG-TERM BENEFITS	TERMINATION BENEFITS	TERMINATION BENEFITS	
Mark Lawrence	AU Board Member	42,960	-	-	4,511	-	-	-	47,471	
Deon Mahoney	AU Board Member	42,960	-	-	4,511	-	-	-	47,471	
Jane Lovell	AU Board Member	47,858	-	-	5,025	-	-	-	52,883	
Suzanne Chetwin	NZ Board Member	43,240	-	-	4,540	-	-	-	47,780	
Teresa Ciprian	NZ Board Member	53,184	-	-	5,584	-	-	-	58,769	
Michael Dunbier	NZ Board Member	48,212	-	-	5,062	-	-	-	53,274	
Palatasa Havea	NZ Board Member	44,687	-	-	4,747	-	-	-	49,434	
Total		1,620,266	-	67,676	205,666	115,539	-	-	2,009,147	

Table 11: Information about remuneration for senior executives

Total remuneration bands	Number of senior executives	SHORT-TERM BENEFITS			POST-EMPLOYMENT BENEFITS	OTHER LONG-TERM BENEFITS	TERMINATION BENEFITS	TOTAL REMUNERATION
		Average base salary	Average bonuses	Average other benefits and allowances				
\$0- \$220,000	1	8,675	-	23,003	37,572	9,593	-	78,843

Table 12: Information about remuneration for other highly paid staff

Total remuneration bands	Number of other highly paid staff	SHORT-TERM BENEFITS			POST-EMPLOYMENT BENEFITS	OTHER LONG-TERM BENEFITS	TERMINATION BENEFITS	TOTAL REMUNERATION
		Average base salary	Average bonuses	Average other benefits and allowances				
\$245,001- \$270,000	1	210,225	-	-	35,273	21,563	-	267,060



4

FINANCIAL STATEMENTS

Financial performance overview

59

2022–23 Financial Statements

60

FINANCIAL STATEMENTS

Financial performance overview

Income which includes funding from the Australian and New Zealand governments, cost recovery and project activity totalled \$23.6 million in 2022–23, of which \$23.5 million was expended, primarily on employee costs. This resulted in a small surplus of \$76,000 which was an improvement on the prior year.

The improvement in income in 2022–23, which increased from \$22.3 million in 2021–22 to \$23.6 million, was primarily a result of an increase in own-source income driven by project income from other Government agencies. Also contributing to the increase was an improvement in interest earned on cash deposits.

The increase in expenditure from \$22.9 million in 2021–22 to \$23.5 million in 2022–23 reflects an increase in staff costs associated with the Commonwealth government's interim workplace relations policy.

Assets and liabilities remained stable over 2022–23 with a small decrease in both, a result of depreciation of lease assets and the repayment of lease liabilities.

Further information, including an explanation of variations to budget, are included in the Financial Statements.



INDEPENDENT AUDITOR'S REPORT

To the Assistant Minister for Health and Aged Care

Opinion

In my opinion, the financial statements of Food Standards Australia New Zealand (the Entity) for the year ended 30 June 2023:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015; and
- (b) present fairly the financial position of the Entity as at 30 June 2023 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2023 and for the year then ended:

- Statement by the Accountable Authority, Chief Executive and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising a summary of significant accounting policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office 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 Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Food Standards Australia New Zealand Board is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Accountable Authority is also responsible for such internal control as the Accountable Authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Accountable Authority is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Accountable Authority is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are 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 National Audit Office 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 the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority 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.

Australian National Audit Office



Ben Nicholls
Audit Principal

Delegate of the Auditor-General

Canberra
29 September 2023

Food Standards Australia New Zealand

STATEMENT BY THE ACCOUNTABLE AUTHORITY, CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2023 comply with subsection 42(2) of the Public Governance, Performance and Accountability Act 2013 (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that Food Standards Australia New Zealand will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the directors.



Glenys Beauchamp
Chair
FSANZ Board
29 September 2023

Teresa Ciprian
Chair FARMC
FSANZ Board
29 September 2023

Sandra Cuthbert
Chief Executive Officer
FSANZ
29 September 2023

Adrian Rowles
Chief Financial Officer
FSANZ
29 September 2023

Statement of Comprehensive Income*for the period ended 30 June 2023*

			Restated ¹	Original ²
		2023	2022	Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	17,449	16,571	15,906
Suppliers	1.1B	3,916	4,109	3,417
Depreciation and amortisation	2.2A	2,105	2,107	2,077
Finance costs	1.1C	64	76	75
Foreign exchange losses	1.1D	5	20	-
Write-down and impairment of other assets	1.1E	-	47	-
Total expenses		23,539	22,930	21,475
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	5,229	4,776	1,235
Interest	1.2B	493	57	65
Other revenue		62	-	2,008
Total own-source revenue		5,784	4,833	3,308
Gains				
Gains from sale of assets		4	-	-
Other Gains	1.2D	19	-	-
Total gains		23	-	-
Total own-source income		5,807	4,833	3,308
Net cost of services		(17,732)	(18,097)	(18,167)
Revenue from Government ³	1.2C	17,675	17,498	17,485
Surplus/ (Deficit) on continuing operations		(57)	(599)	(682)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve ⁴	2.2A	133	-	-
Total other comprehensive income		133	-	-
Total comprehensive income/ (Loss)		76	(599)	(682)

The above statement should be read in conjunction with the accompanying notes.

¹ Refer to Overview note.

² FSANZ's budget as published in the 2022-23 October Portfolio Budget Statements.

³ FSANZ includes \$.184m and \$.006m relating to the 2022-23 October Budget measure Savings from External Labour, and Savings from Advertising, Travel and Legal Expenses and an Ambitious and Enduring APS Reform Plan respectively. Expenses were reduced to implement the government decision and \$.19m was retained by the entity.

⁴ All revaluations were conducted in accordance with the revaluation policy stated at Note 2.2. On 30 June 2023, an independent valuer conducted the revaluations.

Statement of Financial Position

as at 30 June 2023

		Restated ¹	Original ²
	Notes	2023 \$'000	2022 \$'000
			Budget \$'000
ASSETS			
Financial assets			
Cash and cash equivalents	2.1A	2,237	1,938
Trade and other receivables	2.1B	344	306
Investments	2.1C	13,000	13,010
Total financial assets		15,581	15,254
Non-financial assets			
Buildings - Leasehold Improvements ³	2.2A	6,602	8,173
Plant and equipment	2.2A	663	171
Intangibles	2.2A	1,291	1,256
Other non-financial assets	2.2B	942	639
Total non-financial assets		9,498	10,239
Total assets		25,079	25,493
LIABILITIES			
Payables			
Suppliers	2.3A	937	1,081
Other payables	2.3B	4,327	3,713
Total payables		5,264	4,794
Interest bearing liabilities			
Leases	2.5	5,322	6,483
Total interest bearing liabilities		5,322	6,483
Provisions			
Employee provisions	3.1	4,914	4,694
Other provisions	2.4	305	324
Total provisions		5,219	5,018
Total liabilities		15,805	16,295
Net assets		9,274	8,734
EQUITY			
Contributed Equity		1,823	1,823
Asset Revaluation Reserve		2,646	2,513
Retained surplus		4,805	4,398
Total equity		9,274	8,734

The above statement should be read in conjunction with the accompanying notes.

¹ Refer to Overview for further information.

² FSANZ's budget as published in the 2022-23 October Portfolio Budget Statements.

³ Right-of-use assets are included in the Building - Leasehold Improvements.

Statement of Changes in Equity
for the period ended 30 June 2023

	Contributed Equity			Retained surplus ¹			Asset revaluation surplus			Total equity		
	Original Budget ²		2023	Original Budget ²		2023	Original Budget ²		2023	Original Budget ²		2023
	\$'000	\$'000		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000	
Opening balance												
Balance carried forward from previous period	1,823	1,823	1,823	4,862	5,461	5,080	2,513	2,513	2,513	9,198	9,797	9,416
Adjustment to prior year error	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted opening balance	1,823	1,823	1,823	4,862	5,461	5,080	2,513	2,513	2,513	9,198	9,797	9,416
Comprehensive income												
Surplus/(Deficit) for the period	-	-	-	(57)	(599)	(682)	133	-	-	76	(599)	(682)
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	(57)	(599)	(682)	133	-	-	76	(599)	(682)
Closing balance as at 30 June	1,823	1,823	1,823	4,805	4,862	4,398	2,646	2,513	2,513	9,274	9,198	8,734

The above statement should be read in conjunction with the accompanying notes.

¹ Refer to Overview for further information.

² FSANZ's budget as published in the October 2022-23 Portfolio Budget Statements.

Accounting Policy

Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Cash Flow Statement*for the period ended 30 June 2023*

		Restated ¹	Original ²
	2023	2022	Budget
Notes	\$'000	\$'000	\$'000
OPERATING ACTIVITIES			
Cash received			
Receipts from Australian Government	17,675	17,498	17,485
Receipts from New Zealand Government	1,970	2,034	2,008
Sale of goods and rendering of services	3,513	3,332	1,235
Interest	493	57	65
Net GST received	580	419	364
Other	62	-	-
Total cash received	24,293	23,340	21,157
Cash used			
Employees	(16,897)	(16,708)	(15,906)
Suppliers	(4,943)	(4,151)	(3,330)
Net GST paid	(10)	(2)	(364)
Interest paid	(64)	(76)	(75)
Total cash used	(21,914)	(20,937)	(19,675)
Net cash from operating activities	2,379	2,403	1,482
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of assets	4	-	-
Total cash received	4	-	-
Cash used			
Purchase of property, plant and equipment	(928)	(615)	(1,290)
Investments	10	(10)	-
Total cash used	(918)	(625)	(1,290)
Net cash used by investing activities	(914)	(625)	(1,290)
FINANCING ACTIVITIES			
Cash used			
Principal payments of lease liabilities	(1,161)	(1,109)	(1,105)
Total cash used	(1,161)	(1,109)	(1,105)
Net cash from/(used by) financing activities	(1,161)	(1,109)	(1,105)
Net increase in cash held	304	669	(913)
Cash and cash equivalents at the beginning of the reporting period	1,938	1,289	14,948
Effect of exchange rate movements on cash and cash equivalent at the beginning of the reporting period	(5)	(20)	-
Cash and cash equivalents at the end of the reporting period	2,237	1,938	14,035

The above statement should be read in conjunction with the accompanying notes.

¹ Refer to Overview for further information.

² FSANZ's budget as published in the 2022-23 October Portfolio Budget Statements.

Budget Variance Commentary *for the period ended 30 June 2023*

Budget Variance Commentary

The table below provides explanations for major variances between the original budget estimates, as published in the 2022-23 October Portfolio Budget Statements (PBS), and the actual financial performance and position for the year.

Variances are considered to be major based on the following criteria:

- the variance between budget and actual is greater than \$500,000; or
- an item below this threshold that is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the entity.

Where an item was not originally budgeted for in the PBS, for example asset revaluations or the sale of asset adjustments, explanations will only be provided if the variance is considered 'major'.

AASB 1055 Explanations of major variances

Employee Benefits and Provisions

Employee benefits were higher than expected primarily due to increased project activity requiring additional staff, higher than anticipated wage growth and increased separation payments.

Suppliers Expenses and Payables

The higher than anticipated supplier expenses were a result of increased project activity.

Revenue from Contracts with Customers, Trade and Other Receivables and Other Payables (Unearned Revenue)

Revenue from Contracts with Customers was higher than expected primarily due to the establishment of new projects and the extension of existing projects previously assumed to end. Please note that the variation is in part due to the classification of the New Zealand Government contribution, which is budgeted for under Other Revenue.

Cash and cash equivalents

The variation is primarily due to the increase cash held in relation to unearned project and application revenue (other payables). Please note that investments are included in the cash and cash equivalents balance in the budget while classified separately in the Statement of Financial Position.

Affected line items (and schedule)

Employee Benefits

(Statement of Comprehensive Income)
Employee provisions
(Statement of Financial Position)

Suppliers

(Statement of Comprehensive Income)
Suppliers - trade creditors and accruals
(Statement of Financial position)
Suppliers expenses
(Cash Flow Statement)

Revenue from Contracts with Customers

Other Revenue
(Statement of Comprehensive Income)
Trade and Other Receivables
Other Payables (Unearned Revenue)
(Statement of Financial position)
Sale of goods and rendering of services
(Cash Flow Statement)

Cash and cash equivalents

(Statement of Financial position)

Notes to the financial statements

Overview

Objectives of the Food Standards Australia New Zealand

Food Standards Australia New Zealand (FSANZ) was established to implement an agreement with States and Territories to achieve the goals of a high degree of consumer confidence in the quality and safety of food that is available in Australia and New Zealand; an effective, transparent and accountable regulatory framework within which industry can work efficiently; the provision of adequate information about food to support informed food choices; and the harmonisation of food standards in Australia and New Zealand, and internationally.

Basis of preparation

The financial statements are general purpose financial statements and are required by section 42 of the PGPA Act.

The financial statements have been prepared in accordance with:

- Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and rounded to the nearest thousand dollars (\$'000) unless otherwise specified.

Prior Period Error Restatement

During 2022-23 the FSANZ identified a prior period error relating to the classification of \$217,680 that didn't meet the definition of an intangible assets under AASB 138. Expenditure from 2021-22 was incorrectly classified as an intangible asset and will now be restated as ICT expenses.

The FSANZ has corrected the prior period by restating the comparative amounts in its financial statements and notes for 2021-22. The restatement of comparative amounts results in an increase to the deficit reported by \$217,680, aligned with the increase in expenses and associate reduction in assets, as detailed in the table below:

	Notes	2022 (\$'000)	Adjustment (\$'000)	2022 (Restated) (\$'000)
Statement of comprehensive income/(loss)				
NET COST OF SERVICES				
Expenses				
Supplies	1.1B	3,891	218	4,109
Total expenses		22,712	218	22,930
Surplus/(Deficit) on continuing operations		(381)	(218)	(599)
Total comprehensive income		(381)	(218)	(599)
Statement of Financial Position				
ASSETS				
Non-financial assets				
Intangibles	2.2A	1,474	(218)	1,256
Total non-financial assets		10,457	(218)	10,239
Total assets		25,711	(218)	25,493
Net assets		9,416	(218)	9,198
EQUITY				
Retained surplus		5,080	(218)	4,862
Total equity		9,416	(218)	9,198

Statement of Change in Equity

Retained earnings			
Opening balance	5,461	-	5,461
Total adjusted opening balance	5,461	-	5,461
Comprehensive Income			
Surplus/(deficit) for the period	(381)	(218)	(599)
Total comprehensive income	(381)	(218)	(599)
Total closing balance	5,080	(218)	4,862
Cash flow statement			
Operating activities			
Cash used			
Suppliers	(3,933)	(218)	(4,151)
Total cash used	(20,719)	(218)	(20,937)
Net cash from operating activities	2,621	(218)	2,403
Investment activities			
Cash used			
Purchase of property, plant and equipment	(833)	218	(615)
Total cash used	(843)	218	(625)
Net cash used by investing activities	(843)	218	(625)

New Australian Accounting Standards*Adoption of New Australian Accounting Standard Requirements*

Two amending standards (AASB 2021-2 and AASB 2021-6) were adopted earlier than the application date as stated in the standard. These amending standards have been adopted for the 2022-23 reporting period.

The following amending standards were issued prior to the signing of the statement by the accountable authority and chief financial officer, were applicable to the current reporting period and had a material effect on the entity's financial statements:

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions ¹ , and adjustment to financial statements
AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates (AASB 2021-2) and	AASB 2021-2 amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. The amending standard requires the disclosure of material, rather than significant, accounting policies, and clarifies what is considered a change in accounting policy compared to a change in accounting estimate.
AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards (AASB 2021-6)	AASB 2021-6 amends the Tier 2 reporting requirements set out in AASB 1049, AASB 1054 and AASB 1060 to reflect the changes made by AASB 2021-2. The details of the changes in accounting policies and adjustments are disclosed below and in the relevant notes to the financial statements. This amending standard is not expected to have a material impact on the entity's financial statements for the current reporting period or future reporting periods.

Taxation

FSANZ is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Foreign Currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency bank account amounts are translated at the exchange rate current as at the reporting date. The primary foreign currency transactions are with New Zealand.

Events after the reporting period

There has been no event since 30 June 2023 that had the potential to significantly affect the ongoing structure and financial activities of FSANZ.

Financial Performance

This section analyses the financial performance of the FSANZ for the year ended 30 June 2023

1.1 Expenses	2023	2022¹
	\$'000	\$'000
1.1A: Employee Benefits		
Salaries and wages	12,955	12,603
Superannuation - defined contribution plans	1,664	1,460
Superannuation - defined benefit plans	754	850
Leave and other entitlements	1,593	1,554
Separation and redundancies	483	104
Total employee benefits	17,449	16,571

Accounting Policy

Accounting policies for employee related expenses is contained in the People and Relationships section.

1.1B: Suppliers

Goods and services supplied or rendered

Employment Related	37	22
Consultants	590	611
Temporary Staff	69	215
Fees for Service	369	736
Learning & Development	211	130
Library	135	134
Travel	522	202
Legal fees	64	199
ICT Expenses	1,273	1,196
Property	86	113
Audit fees	155	159
Other operating costs	343	307

Total goods and services supplied or rendered

3,854	4,024
--------------	--------------

Goods supplied

Services rendered

Total goods and services supplied or rendered

247	263
3,607	3,761
3,854	4,024

Other suppliers

Workers compensation expenses

Total other suppliers

Total suppliers

62	85
62	85
3,916	4,109

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C, 2.2 and 2.5.

Accounting Policy

Short-term leases and leases of low-value assets

FSANZ has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). FSNZ recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

¹ Refer to Overview for further information.

1.1C: Finance Costs

Interest on lease liabilities

Total finance costs

64	76
64	76

Accounting Policy

All borrowing costs are expensed as incurred.

1.1 Expenses (Contd.)		
	2023	2022¹
	\$'000	\$'000
1.1D: Foreign Exchange losses		
Non-Speculative	5	20
Total foreign exchange losses	5	20
1.1E: Write-down and impairment of other assets		
Impairment of intangible assets other than goodwill	-	47
Total write-down and impairment of other assets	-	47

1.2 Own-Source Revenue and Gains		
	2023	2022
	\$'000	\$'000
1.2A: Revenue from contracts with customers		
New Zealand Government funding	1,970	2,034
Cost Recovery Fees	909	955
Project Revenue from Government	2,350	1,787
Total revenue from contracts with customers	5,229	4,776
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Regulatory services	909	955
Service delivery	4,320	3,821
	5,229	4,776
Type of customer:		
Australian Government entities (related parties)	2,350	1,787
Non-government entities	2,879	2,989
	5,229	4,776
Timing of transfer of goods and services:		
Over time	5,229	4,776
	5,229	4,776

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

Revenues from projects undertaken on behalf of other Commonwealth agencies is recognised progressively during the term of the project when performance obligations are satisfied and can be measured. The measurement of performance obligations over time is made by judgements made by Project Managers by reference to the percentage of work completed at reporting date.

Revenues from projects undertaken on behalf of other Commonwealth agencies that do not have performance obligations are recognised in the year that the revenues are received.

Revenue from fee for service is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- a) the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- b) the probable economic benefits associated with the transaction will flow to FSANZ.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Cost recovery arrangements are in place for certain applications to develop or amend food standards. Payment of a charge is discretionary for all applicants, unless the approval of an application would confer an exclusive capturable commercial benefit (ECCB) on an applicant. Revenue is recognised over time as costs (2022-23: \$509k and 2021-22: \$955k) are incurred where there is an expectation that they will be recovered.

1.2 Own-Source Revenue and Gains (Contd.)		
	2023	2022
	\$'000	\$'000
1.2B: Interest		
Investments	493	57
Total interest	493	57
Accounting Policy Interest revenue is recognised using the effective interest method.		
1.2C: Revenue from Government		
Payments from Portfolio Department - Department of Health and Aged Care	17,675	17,498
Total revenue from Government	17,675	17,498
Accounting Policy <i>Revenue from Government</i> Funding received or receivable from non-corporate Commonwealth entities (appropriated to the non-corporate Commonwealth entity as a corporate Commonwealth entity payment item for payment to this entity) is recognised as Revenue from Government by the corporate Commonwealth entity unless the funding is in the nature of an equity injection or a loan.		
1.2D: Other Gains		
Change in fair value through profit & loss	19	-
Total other income	19	-
Accounting Policy <i>Sale of Assets</i> Gains from disposal of assets are recognised when control of the asset has passed to the buyer.		

Financial Position

This section analyses the FSANZ's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2023	2022
	\$'000	\$'000

2.1A: Cash and Cash Equivalents

Cash at bank - Australia	2,227	1,927
Cash at bank - New Zealand	10	11
Total cash and cash equivalents	2,237	1,938

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents include:

- cash on hand; and
- demand deposits in bank accounts with an original maturity of 12 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

2.1B: Trade and Other Receivables

Goods and services receivables

Goods and services	59	140
Total goods and services receivables	59	140

GST receivable from the Australian Taxation Office

Interest receivable	98	16
Other	52	8

Total other receivables

Total other receivables	285	166
Total trade and other receivables	344	306

Accounting Policy

Financial Assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Accounting Judgements and Estimates

There are no material accounting judgements and estimates that impact on the above.

2.1C: Investments

Deposits	13,000	13,010
Total investments	13,000	13,010

Accounting Policy

FSANZ invests in only Authorised Deposit-Taking Institutions (ADIs). Deposits that are made for a period of 3 months or more are classified as investments.

2.2 Non-Financial Assets**2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles**

	Buildings - Leasehold Improvements \$'000	Plant and Equipment \$'000	Intangibles ¹ \$'000	Total \$'000
As at 1 July 2022				
Gross book value	12,574	511	5,751	18,836
Accumulated depreciation, amortisation and impairment	(4,401)	(340)	(4,495)	(9,236)
Total as at 1 July 2022	8,173	171	1,256	9,600
Additions:				
Right Of Use Assets	-	-	-	-
Purchases	21	517	390	928
Revaluations recognised in asset revaluation reserve	33	100	-	133
Write back of asset purchase value on revaluation	1,046	465	-	1,511
Write back of depreciation and amortisation on revaluation	(1,046)	(465)	-	(1,511)
Depreciation and amortisation	(361)	(125)	(355)	(841)
Depreciation on right-of-use assets	(1,222)	-	-	(1,222)
Depreciation on makegood assets	(41)	-	-	(41)
Total as at 30 June 2023	6,602	663	1,291	8,556
Total as at 30 June 2023				
Gross book value	11,582	663	3,898	16,143
Accumulated depreciation, amortisation and impairment	(4,980)	-	(2,607)	(7,587)
Total as at 30 June 2023	6,602	663	1,291	8,556

No indicators of impairment were found for property, plant and equipment or land and buildings and intangibles at 30 June 2023.

The carrying amount of right-of-use assets as at 30 June 2023 is \$4.887m.

All revaluations were conducted in accordance with the revaluation policy stated at Note 2.2. On 30 June 2023, an independent valuer conducted the revaluations.

Intangible asset of \$2.2m and Plant & Equipment of \$0.085m were disposed during the financial year with NIL net book value.

No property, plant or equipment or land and buildings is held for sale, however, some assets may be sold as part of the normal refresh process within the next 12 months.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

FSANZ has contractual commitment valued at \$0.121m to build Branded Food database Intangible asset.

¹ Opening Balance has been restated refer to Overview for further information.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Accounting Policy (contd.)

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than 5,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the FSANZ where there exists an obligation to restore the property to prescribed conditions. These costs are included in the value of the FSANZ's leasehold improvements with a corresponding provision for the 'make good' recognised.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by FSANZ as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the FSANZ using, in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated on a straight line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2023	2022
Leasehold improvements	Lease terms	Lease terms
Plant and equipment	3-10 years	3-10 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2023. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the entity were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The FSANZ's intangibles comprise internally developed software for internal use and purchased software. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Internally developed software and purchased software with values of \$25,000 or greater are capitalised. Any purchases under these thresholds are expensed in the year of acquisition (other than when they form part of a group of similar items which are significant in total).

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the FSANZ's software are 4 years (2022: 4 years) to purchased software and 10 years (2022: 10 years) for internally developed software's.

All software assets were assessed for indications of impairment as at 30 June 2023.

	2023	2022
	\$'000	\$'000
2.2B: Other Non-Financial Assets		
Prepayments	942	639
Total other non-financial assets	942	639

No indicators of impairment were found for other non-financial assets.

2.3 Payables

	2023	2022
	\$'000	\$'000

2.3A: Suppliers

Trade creditors and accruals	937	1,081
Total suppliers	937	1,081

Suppliers expected to be settled in no more than 12 months. Settlement was usually made within 30 days.

2.3B: Other payables

Salaries and wages	419	403
Leave payable	158	88
Paid Parenting Leave	8	-
Separations and redundancies	234	-
Unearned income	3,508	3,222
Total other payables	4,327	3,713

Accounting Policy*Unearned Income*

Amounts received in advance for services not yet provided or work not yet undertaken are recorded as unearned income, unless the revenue falls under AASB1058 – Income of Not-for-Profit Entities.

2.4 Other Provisions**2.4 Other provisions**

	Provision for restoration \$'000
Opening balance as at 1 July 2022	324
Remeasured make good provision	(19)
Total as at 30 June 2023	305

FSANZ currently has 2 (2022: 2) agreements for the leasing of premises which have provisions requiring the entity to restore the premises to their original condition at the conclusion of the lease.

2.5 Interest Bearing Liabilities

	2023	2022
	\$'000	\$'000
2.5 Leases		
Lease liabilities	5,322	6,483
Total leases	5,322	6,483

Total cash outflow for leases for the year ended 30 June 2023 was [\$1.414m] (2022: \$1.302m)

Maturity analysis - contractual undiscounted cash flows

Within 1 year	1,235	1,225
Between 1 to 5 years	4,220	4,732
More than 5 years	-	826
Total leases	5,455	6,783

FSANZ in its capacity as lessee hold leases in Canberra, Australia and Wellington, New Zealand that make up of the above, which are long term and contain both extension options and regular increases in rent.

Accounting Policy

For all new contracts entered into, FSANZ considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

People and Relationships

This section describes a range of employment and post employment benefits provided to our people.

3.1 Employee Provisions

	2023 \$'000	2022 \$'000
Employee provisions		
Leave	4,914	4,694
Total employee provisions	4,914	4,694

Accounting Policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the entity's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the shorthand method as prescribed by the FRR. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The FSANZ recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations. As at 30 June 2023 FSANZ has no provision for separation and redundancy (2022: 0). This has been reported in Note 2.3B as Other Payable.

Superannuation

The FSANZ's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme. The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The FSANZ makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The FSANZ accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2023 represents outstanding contributions.

Accounting Judgements and Estimates

Employee provisions are dependent on management assumptions for their measurement.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next reporting period.

3.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the FSANZ, directly or indirectly, including any director (whether executive or otherwise) of that FSANZ. The FSANZ has determined the key management personnel to be the Chief Executive Officer, Branch Managers and Board of Directors. Key management personnel remuneration is reported in the table below:

	2023	2022
	\$'000	\$'000
Short-term employee benefits	1,688	1,454
Post-employment benefits	205	180
Other long-term employee benefits	116	17
Total key management personnel remuneration expenses¹	2,009	1,651

The above table includes paid part time Directors (board positions) 12 (2022: 12). The total number of key management personnel that are included in the above table are 15 (2022:17).

¹ The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the FSANZ.

3.3 Related Party Disclosures

Related party relationships:

FSANZ is an Australian Government controlled entity. Related parties to FSANZ are key management personnel including the portfolio minister and other Australian Government Entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the FSANZ, it has been determined that there are no related party transactions to be separately disclosed.

Managing Uncertainties

This section analyses how FSANZ manages financial risks within its operating environment.

4.1 Contingent Assets and Liabilities

FSANZ did not have any contingent assets or liabilities to report as at 30 June 2023 (2022: Nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

4.2 Financial Instruments

	2023	2022
	\$'000	\$'000
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	2,237	1,938
Trade and other receivables	209	164
Investment	13,000	13,010
Total financial assets at amortised cost	15,446	15,112
Total financial assets	15,446	15,112
Financial liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	937	1,081
Total financial liabilities measured at amortised cost	937	1,081
Total financial liabilities	937	1,081

Accounting Policy

Financial assets

In accordance with AASB 9 *Financial Instruments*, the FSANZ classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the FSANZ's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the FSANZ becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Financial Assets at Fair Value Through Other Comprehensive Income (FVOCI)

Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test.

Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income.

Financial Assets at Fair Value Through Profit or Loss (FVTPL)

Financial assets are classified as financial assets at fair value through profit or loss where the financial assets either doesn't meet the criteria of financial assets held at amortised cost or at FVOCI (i.e. mandatorily held at FVTPL) or may be designated.

4.2 Financial Instruments (Contd.)
Accounting Policy (Contd.)

Financial assets at FVTPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

2023	2022
\$'000	\$'000

4.2A Net Gains or Losses on Financial Assets
Financial assets at amortised cost

Interest revenue	493	57
Exchange gains/(losses)	(5)	(20)
Net gains on financial assets at amortised cost	488	37

4.3 Fair Value Measurement
4.3 Fair Value Measurement
**Fair value measurements
at the end of the reporting
period**

2023	2022
\$'000	\$'000

Non-financial assets

Leasehold improvements	1,582	1,889
Other property, plant and equipment	151	163
Total Non-financial asset	1,733	2,052

Accounting Policy

FSANZ procured valuation services from Pickles Valuation Services (PVS) in 2023 and relied on valuation models provided by PVS for the carrying amount as at 30 June 2023. FSANZ's asset policy requires that a formal independent valuation process is conducted at least once every three to four years. In years when an independent valuation is not conducted, an assessment is performed by management to ensure that the fair value criterion is reasonable. This assessment normally focuses on 'indicators' to determine whether there has been a material movement in the carrying amount of the assets since the last reporting date.

No change in valuation technique occurred during the period. The highest and best use of all non-financial assets are the same as their current use.

Other Information

5.1 Aggregate Assets and Liabilities

	2023 \$'000	2022 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	2,237	1,938
Trade and other receivables	344	306
Investments - Term Deposits	13,000	13,010
Others non-financial assets	942	639
Total no more than 12 months	16,523	15,893
More than 12 months		
Buildings - right of use assets	6,602	8,173
Plant and equipment	663	171
Intangibles	1,291	1,256
Total more than 12 months	8,556	9,600
Total assets	25,079	25,493
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers - trade creditors and accruals	937	1,081
Other payables	4,327	3,713
Leases	1,161	1,161
Employee provisions	1,873	1,950
Total no more than 12 months	8,298	7,905
More than 12 Months		
Leases	4,161	5,322
Employee provisions	3,040	2,744
Other provision	305	324
Total More than 12 months	7,507	8,390
Total liabilities	15,805	16,295



APPENDICES

Work Plan	84
Report against the FSANZ Act requirements	87
2022–23 summary report on emerging issues	98
List of requirements	100
Australian Public Service Net Zero 2030 reporting	104
Index	105

APPENDIX ONE

Work Plan

Under Section 20 of the *Food Standards Australia New Zealand Act 1991* (the FSANZ Act), FSANZ is required to maintain a publicly available Work Plan. The Work Plan provides details of the progress of all applications and proposals intended to amend the Australia New Zealand Food Standards Code (the Code). The Work Plan is regularly updated and published on the FSANZ website. Section 20 of the FSANZ Act requires FSANZ to report annually on the Work Plan. This report is below.

Applications can be either paid or unpaid. While the same statutory timeframes apply, work on paid applications starts immediately once payment is received while work on unpaid applications starts when resources become available, taking into account the number of applications already underway. The current lead time for starting work on unpaid applications is approximately 12 months. This is down from 14 months for 2021–2022. Proposals are not governed by statutory timeframes however must be reported annually. Information on the different types of procedures for assessing applications is in the Work Plan.

Applications received or proposals prepared before 1 October 2007 continue to be assessed under the procedures in place at that time. The tables below provide detail on applications and proposals listed and assessed under the Work Plan.

Table 13: Applications and proposals on the Work Plan

AS AT	30 JUNE 2019	30 JUNE 2020	30 JUNE 2021	30 JUNE 2022	30 JUNE 2023
General procedure	20 (8 paid)	22 (12 paid)	39 (9 paid)	34 (9 paid)	30 (16 paid)
Minor procedure	0	0	0	0	0
Major procedure	4 (1 paid)	8 (1 paid)	1 (paid)	5	6 (1 paid)
High level health claims	0	0	0	0	0
Urgent applications or proposals	0	1	0	1	0
Under review	0	2	0	0	0
TOTAL	24	33	40	40	36
With the Food Ministers' Meeting (FMM) or awaiting notification to the FMM	7	2	2	7	3
Estimated waiting time for unpaid applications	6 months approx	9 months approx	9 months approx	14 months	12 months

Table 14: Total applications received and accepted and proposals prepared

AS AT	2018-19	2019-20	2020-21	2021-22	2022-23
Applications	11	17	21	19	20
Proposals	2	4	3	5	2
TOTAL	13	21	24	24	22

Table 15: Applications and proposals approved, withdrawn or rejected

AS AT	2018-19	2019-20	2020-21	2021-22	2022-23
Approvals made by the FSANZ Board	20	22	16	18	22
Final assessments made by the FSANZ Board	0	0	0	0	0
Applications withdrawn or rejected	4	0	5	5	4
TOTAL completed	24	22	21	23	26

More information on the figures above are in Appendix two. There may also be some discrepancies where decisions have been made in one financial year and the notification of that decision is made in the next financial year.

Food Ministers' Meeting

Table 16: Notification outcomes

	2018-19	2019-20	2020-21	2021-22	2022-23
Approval decisions notified	20	20	16	18	22
Final assessment decisions notified	0	0	0	0	0
Requests for review	0	2	0	0	0
Review decisions notified	0	0	0	0	0

Reviews requested by the Food Ministers' Meeting

The Food Ministers' Meeting is notified of FSANZ decisions to vary standards. Ministers can request a review of a FSANZ decision following notification, provided that six of the 10 ministers request the review.

Under the 2008 Inter-Governmental Food Regulation Agreement, ministers can request reviews of FSANZ decisions based on one or more of the following criteria:

1. it is not consistent with existing policy guidelines set by the Food Ministers' Meeting
2. it is not consistent with the objectives of the legislation which establishes FSANZ
3. it does not protect public health and safety
4. it does not promote consistency between domestic and international food standards where these are at variance
5. it does not provide adequate information to enable informed choice
6. it is difficult to enforce or comply with in both practical or resource terms
7. it places an unreasonable cost burden on industry or consumers.

No reviews were requested in 2022–23.

Ministerial policy guidelines and statements

The Food Ministers' Meeting is responsible for developing food regulatory policy for domestic and imported foods and developing policy guidelines for setting food standards for domestic and imported foods. In developing or reviewing food regulatory measures and variations to food regulatory measures, under the FSANZ Act (section 18) FSANZ must have regard to any written policy guidelines formulated by ministers and notified to FSANZ for these purposes.

Gazettal of variations 1 July 2022 to 30 June 2023

Gazettal and registration on the Federal Register of Legislation of amendments to the Code occurs throughout the year after the Food Ministers' Meeting notifies FSANZ that it does not need to review its decision on a standard or a variation to a standard or if, after a review by FSANZ, ministers accept or amend the standards or variation to a standard. Each series of amendments is sequentially numbered.

FSANZ gazetted amendments to the Code relating to 20 applications and 5 proposals. Gazetted amendments are listed in Appendix two.

APPENDIX TWO

Report against the FSANZ Act requirements

Applications received and proposals prepared before 1 October 2007

Section 69 of the *Food Standards Australia New Zealand Act 1991* (as was in force prior to 1 July 2007) requires FSANZ to report on its processing of applications and proposals received or prepared before 1 October 2007.

During 2022–2023, 1 application (A613) received before 1 October 2007 remained on the Work Plan pending advice from applicants:

1. Nil withdrawn;
2. Nil rejected by FSANZ;
3. Nil finalised and notified to the Food Ministers' Meeting;
4. Nil considered after a request for a review and notified to the Food Ministers' Meeting; and
5. 1 remained on the Work Plan as at 30 June 2022.

During 2022–2023, 1 proposal (P290) prepared before 1 October 2007 remained on our Work Plan:

1. Nil withdrawn;
2. Nil rejected by FSANZ;
3. Nil finalised and notified to the Food Ministers' Meeting;
4. Nil considered after a request for a review and notified to the Food Ministers' Meeting; and
5. 1 remained on the Work Plan as at 30 June 2022.

(e) Any occasion during 2022–2023 that FSANZ, after preparing a draft standard or a draft variation of a standard, failed to make a decision under section 18 of the FSANZ Act (as was in force prior to 1 July 2007) within the period required under section 35 (as was in force prior to 1 July 2007) and a statement of the reasons for that failure:

Application A613 – Definitions for Nutritive Substance and Nutritive Ingredients remains on the work plan while Proposal P1024 – Revision of the Regulation of Nutritive Substances and Novel Foods seeks to develop an alternative framework for the regulation of nutritive substances and novel foods in the Australia New Zealand Food Standards Code.

Proposal P290 – Food Safety Programs for Catering Operations to the General Public is on hold after being superseded by Proposal P1053 – Food Safety Management tools to consider food safety management requirements for the food service and retail sector, for which Standard 3.2.2A has been gazetted.

(f) Extensions of time FSANZ granted under subsection 35(2) of the FSANZ Act during 2022–2023 and the reasons for those extensions:

Nil

(g) The number of applications made to the Administrative Appeals Tribunal during 2022–2023 for a review of a decision made by FSANZ:

Nil

(h) The results of the applications made to the Administrative Appeals Tribunal that were determined during 2022–2023:

N/A

(i) The number of standards made under the FSANZ Act during 2022–2023:

Nil (includes standards and variations to standards gazetted)

(j) The number of draft standards and draft variations approved during 2022–2023 under: Section 18 of the FSANZ Act; or (Final Assessment)

Nil

(k) The number of occasions during 2021–2022 when requests were made under section 21 of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a draft standard or draft variation:

Nil

(l) The number of occasions during 2022–2023 when requests were made under section 22 of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a draft standard or draft variation:

Nil

(m) The number of occasions during 2022–2023 when a draft standard or draft variation was rejected under section 23 of the FSANZ Act (as was in force prior to 1 July 2007):

Nil

(n) The number of occasions during 2022–2023 when requests were made under section 28A of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a standard or variation:

Nil

(p) The number of occasions during 2022–2023 when a standard or variation was revoked or amended under section 28C of the FSANZ Act (as was in force prior to 1 July 2007):

Nil

Applications received and Proposals prepared from 1 October 2007 onwards

Section 152 of the *Food Standards Australia New Zealand Act 1991* requires FSANZ to report on its processing of applications and proposals in the following manner:

(aa) The number of applications that were made under section 22 during 2022–2023:

23

(ab) The number of applications accepted under subsection 26(1) during 2022–2023:

20

(ac) The number of applications rejected under subsection 26(1) during 2022–2023 and the reasons for the rejections:

Nil

(ad) The number of applications withdrawn in 2022–2023 under subsection 24(1) during the current year:

4 (A1205, A1223, AXXXX and AXXXX)

(ae) The number of applications accepted under subsection 26(1) during 2022–2023 that FSANZ had not begun to assess under section 29 during 2022–2023:

4 (A1257, A1260, A1261, A1278)

(af) The number of applications accepted under subsection 26(1) during a previous financial year that FSANZ had not begun to assess under section 29 before the end of 2022–2023:

Nil

(a) The number of applications that were considered under Subdivision D of Division 1 of Part 3 during 2022–2023:

51

(b) The number of applications that were considered under Subdivision E of Division 1 of Part 3 during 2022–2023:

Nil

(c) The number of applications that were considered under Subdivision F of Division 1 of Part 3 during 2022–2023:

1

(d) The number of applications that were considered under Subdivision G of Division 1 of Part 3 during 2022–2023:

1

(e) For each of those Subdivisions, the number of applications considered under that Subdivision that were disposed of during 2021–2022 and the manner of their disposal:

Subdivision D:

20 Approved (A1219, A1220, A1221, A1224, A1227, A1228, A1229, A1238, A1239, A1240, A1241, A1244, A1246, A1248, A1249, A1251, A1252, A1253, A1255, A1256)

3 Withdrawn (A1205, A1223, AXXXX)

Nil Rejected

Subdivision E:

Nil Approved

Nil Withdrawn

Subdivision F:

Nil Approved

Nil Withdrawn

Subdivision G:

Nil Approved

1 Withdrawn (AXXXX)

(f) For each of those Subdivisions, the average time taken to dispose of applications during 2022–2023 (for Approval only):

Subdivision D:

9 months

Subdivision E:

N/A

Subdivision F:

N/A

Subdivision G:

N/A

(fa) The number of applications accepted under subsection 26(1) during a previous financial year that FSANZ had begun to assess under section 29 before the end of the current year, but that FSANZ had not disposed of before the end of 2022–2023:

Nil

(fb) For an application covered by paragraph (fa), the period that has elapsed since the application was accepted under subsection 26(1):

N/A

(g) The number of applications made during 2022–2023 in relation to which a charge fixed under section 146 was payable:

17 (A1262, A1263, A1264, A1265, A1266, A1267, A1268, A1269, A1270, A1271, A1272, A1273, A1274, A1275, A1276, A1277, A1278)

(h) The number of applications made during 2022–2023 in relation to which no charge fixed under section 146 was payable:

4 (A1257, A1260, A1261, A1279)

(i) The average number of days that elapsed between the acceptance or rejection under section 26 of an application made during 2022–2023 in relation to which no charge fixed under section 146 was payable, and the commencement of the assessment of the application under section 29:

N/A

(j) Each occasion during 2022–2023 on which the consideration period under section 109 elapsed without FSANZ completing the procedure that FSANZ must, under Subdivision C of Division 1, adopt in considering the application:

A1239 Food derived from EPA & DHA producing & herbicide-tolerant canola line LBFLFK. Approved by the Board 14 September 2022.

(k) Each occasion during 2022–2023 on which FSANZ extended the consideration period under subsection 109(4), and the reasons for that extension:

A1269 – Cultured Quail as a Novel Food – FSANZ have extended the consideration period by up to 6 months. The extension of time in which to assess the application was required due to the complex nature of the assessment and the need to obtain and assess further information.

(ka) The number of applications declared under section 95 to be urgent applications during 2022–2023:

Nil

(l) The number of proposals prepared by FSANZ under section 55 during 2022–2023:

2 (P1061, M1021)

(la) The number of proposals prepared under section 55 during 2022–2023 that FSANZ had not begun to assess under section 59 during that year:

Nil

(lb) The number of proposals prepared under section 55 during a previous financial year that FSANZ had not begun to assess under section 59 before the end of 2022–2023:

Nil

(n) The number of proposals that were disposed of during 2022–2023 and the manner of their disposal:

2 (P1053, P1061)

Nil Abandoned

(o) The average time taken to dispose of proposals under each of Subdivisions D, E, F, G and H of Division 2 of Part 3 during 2022–2023:

General

1143 days (P1053)

Minor

101 days (P1061)

Major

N/A

Urgent

N/A

High-level health claim variation

N/A

(p) The average number of days that have elapsed between the preparation of a proposal under section 55 to which Subdivision G of Division 1 of Part 3 does not apply and the commencement of the assessment of the proposal under section 59:

0 days (P1057, P1058, P1059, P1060)

(pa) The number of proposals prepared under section 55 during a previous financial year that FSANZ had begun to assess under section 59 before the end of 2022–2023, but that FSANZ had not disposed of before the end of 2022–2023:

10 (P1010, P1024, P1028, P1047, P1049, P1055, P1056, P1058, P1059, P1060)

(pb) For a proposal covered by paragraph (pa), the period that has elapsed since the proposal was prepared under section 55:

P1010 – 48 months, 17 days (or 4 years, 17 days)

P1024 – 126 months, 18 days (or 10 years, 6 months, 18 days)

P1028 – 119 months, 14 days (or 9 years, 11 months, 14 days)

P1047 – 63 months, 3 days (or 5 years, 3 months, 3 days)

P1049 – 58 months, 14 days (or 4 years, 10 months, 14 days)

P1055 – 40 months, 11 days (or 3 years, 4 months, 11 days)

P1056 – 30 months, 17 days (or 2 years, 6 months, 17 days)

P1058 – 14 months, 17 days (or 1 year, 2 months, 17 days)

P1059 – 14 months, 4 days (or 1 year, 2 months, 4 days)

P1060 – 13 months, 11 days (or 1 year, 1 month, 11 days)

(pc) The number of proposals declared under section 95 to be urgent proposals during 2022–2023:

Nil

In relation to applications or proposals declared to be urgent under section 95, either in 2022–2023 or in previous financial years, the number which were disposed of under section 101 and the manner of their completion:

Nil

(pd) The number of occasions during the current year when the 12-month period referred to in subsection 101(1) ended with no decision having been made under that subsection and the reasons for no decision having been made:

Nil

(q) The number of applications made to the Administrative Appeals Tribunal during 2022–2023 for review of decisions of FSANZ:

Nil

(r) The results of the applications made to the Administrative Appeals Tribunal that were determined during 2022–2023:

Nil

(ra) The number of draft standards and draft variations approved during 2022–2023 under each of the following:

Section 33 and 63:

21

Section 41 and 69:

1

Section 52 and 78:

Nil

Section 97:

Nil

(s) The number of standards made during 2022–2023:

Gazettal and registration on the Federal Register of Legislation of amendments to the Australia New Zealand Food Standards Code occurs throughout the year after the Food Ministers' Meeting notifies FSANZ that it does not need to review its decision on a Standard or a variation to a Standard; or if, after a review by FSANZ, the Food Ministers' Meeting accepts or amends the Standards or variation to a Standard. Each series of amendments is sequentially numbered.

FSANZ gazetted amendments to the Australia New Zealand Food Standards Code for 20 applications and 5 proposals.

Table 17: Gazetted food standard variations

AMENDMENT NO. 219 (26 MAY 2023)	
A1255 Alpha-amylase from GM <i>Bacillus subtilis</i> as a processing aid	To permit alpha-amylase sourced from a genetically modified strain of <i>Bacillus subtilis</i> containing the <i>alpha-amylase</i> gene from <i>Thermoactinomyces vulgaris</i> , as a processing aid in the manufacture of bakery products.
AMENDMENT NO. 218 (4 MAY 2023)	
A1256 Colour of pregnancy warning labels for corrugated cardboard packaging	To permit pregnancy warning labels on corrugated cardboard packaging used for multiple individual units of alcoholic beverages to be in a single colour on a contrasting background.
AMENDMENT NO. 217 (21 APRIL 2023)	
A1252 Glucoamylase from GM <i>Aspergillus niger</i> (gene donor: <i>Penicillium oxalicum</i>) as a processing aid	To permit glucoamylase from a genetically modified strain of <i>Aspergillus niger</i> containing the glucoamylase gene from <i>Penicillium oxalicum</i> , as a processing aid in baking processes, brewing processes and starch processing.
A1253 Bovine lactoferrin in infant formula products	To permit the voluntary use of bovine lactoferrin as a nutritive substance in infant formula products.
AMENDMENT NO. 216 (2 MARCH 2023)	
A1220 Beta-amylase from GM <i>Bacillus licheniformis</i> as a processing aid	To permit the use of beta-amylase from a genetically modified strain of <i>Bacillus licheniformis</i> in starch processing for maltose syrup production.
A1221 Phospholipase A1 from GM <i>Aspergillus niger</i> as a processing aid	To permit the use of phospholipase A1 from a genetically modified strain of <i>Aspergillus niger</i> as a processing aid during degumming of vegetable oils and fats.
A1224 Glucose oxidase from <i>Penicillium rubens</i> as a processing aid	To permit the enzyme glucose oxidase, sourced from <i>Penicillium rubens</i> , as a processing aid for use in the production of various foods and beverages.
A1251 2'-FL combined with galacto-oligosaccharides and/or inulin-type fructans in infant formula products	To permit 2'-FL in combination with galacto-oligosaccharides and/or inulin-type fructans in infant formula products.

AMENDMENT NO. 215 (16 JANUARY 2023)

A1219 Alpha-amylase from GM <i>Bacillus licheniformis</i> as a processing aid	To permit the use of Alpha-amylase from GM <i>Bacillus licheniformis</i> as an enzyme processing aid for use in brewed beverages, potable alcohol production and starch processing.
A1249 Addition of phytosterols, phytostanols or their esters as a novel food to plant-based milk alternatives	To permit the addition of phytosterols, phytostanols or their esters as a novel food to plant-based milk alternatives.

AMENDMENT NO. 214 (8 DECEMBER 2022)

A1239 Food derived from EPA and DHA producing and herbicide-tolerant canola line LBFLLK	To permit food derived from canola line LBFLLK, genetically modified for herbicide tolerance and to produce omega-3 long-chain polyunsaturated fatty acids eicosapentaenoic acid (EPA) and docosahexaenoic acid (DHA) in the seed.
A1240 Polygalacturonase from GM <i>Aspergillus oryzae</i> as a processing aid	To permit polygalacturonase from a genetically modified strain of <i>Aspergillus oryzae</i> containing the polygalacturonase gene from <i>Aspergillus tubingensis</i> , as a processing aid in the manufacture of fruit and vegetable juices/products, coffee processing, flavouring production, and wine production.
A1241 Pectinesterase from GM <i>Aspergillus oryzae</i> as a processing aid	To permit pectinesterase from a genetically modified strain of <i>Aspergillus oryzae</i> containing the pectinesterase gene from <i>Aspergillus tubingensis</i> , as a processing aid in the manufacture of fruit and vegetable juices/products, coffee processing, flavouring production and wine production.
A1246 Phospholipase A1 from GM <i>Aspergillus oryzae</i>	To permit phospholipase A1 from a genetically modified strain of <i>Aspergillus oryzae</i> , containing the phospholipase A1 gene from <i>Valsaria rubricosa</i> , as a processing aid in the manufacture of bakery products.
A1248 Glucoamylase from GM <i>Aspergillus niger</i> (gene donor: <i>Gloeophyllum trabeum</i>) as a processing aid	To permit glucoamylase from a genetically modified strain of <i>Aspergillus niger</i> , containing the gene for glucoamylase from <i>Gloeophyllum trabeum</i> , as a processing aid in potable alcohol and starch processing.
P1053 Food Safety Management Tools	To require food service and retail businesses to apply tools to strengthen food safety management in these settings with the aim of lowering the incidence of foodborne illness. The work is part of a broader review of chapter 3 and 4 of the Food Standards Code.

AMENDMENT NO. 213 (27 OCTOBER 2022)

A1238 Serine endopeptidase enzyme from GM <i>Trichoderma reesei</i>	To permit serine endopeptidase sourced from a genetically modified strain of <i>Trichoderma reesei</i> containing the serine endopeptidase gene from <i>Malbranchea cinnamomea</i> , as a processing aid in the manufacture of vegetable and animal protein hydrolysates.
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A1244 Chymosin from GM <i>Trichoderma reesei</i> as a processing aid (enzyme)	To permit a new processing aid, a chymosin enzyme derived from a genetically modified strain of <i>Trichoderma reesei</i> , for use in the manufacture of certain dairy foods.
Amendment No. 212 (8 September 2022)	
M1020 Maximum Residue Limits (2021)	To consider varying certain maximum residue limits (MRLs) for residues of specified agricultural and veterinary (agvet) chemicals that may occur in food commodities.
AMENDMENT NO. 211 (1 SEPTEMBER 2022)	
A1215 Cetylpyridinium chloride (CPC) as a processing aid	To permit the addition of Cetylpyridinium chloride (CPC) to Schedule 18 of the Australia New Zealand Food Standards Code.
M1019 Review of Schedule 22 – Foods and classes of foods (2021)	To develop a draft regulatory measure for Schedule 22 – Food and classes of foods. The proposed variation will address inconsistencies between the foods and classes of foods and crop groups, including subgroups, adopted by the Australian Pesticides and Veterinary Medicines Authority (APVMA) and Codex Alimentarius and the foods and classes of foods described and listed in Schedule 22. A revised Schedule 22 will provide clarity for food commodities listed in Schedules 20/21 and / or foods referenced by other standards and Schedules of the Australia New Zealand Food Standards Code.
AMENDMENT NO. 210 (12 AUGUST 2022)	
P1030 Composition and Labelling of Electrolyte Drinks	To undertake an assessment of the compositional and labelling requirements for electrolyte drinks.
P1052 Primary Production and Processing Requirements for Horticulture (Berries, Leafy Vegetables and Melons)	To require primary producers and processors of berries, leafy vegetables and melons to identify and control food safety hazards associated with their growing and primary processing to strengthen food safety and traceability throughout the food supply chain, from paddock to plate. The work is part of a broader review of chapter 3 and 4 of the Food Standards Code.
AMENDMENT NO. 209 (15 JULY 2022)	
A1232 Food derived from drought-tolerant and herbicide-tolerant wheat line IND-00412-7	To permit food derived from wheat line IND-00412-7, also known as 'HB4 wheat'. This wheat has been genetically modified (GM) to have tolerance to drought and the herbicide glufosinate.
A1233 2'-FL from new GM source for infant formula	To permit 2'-fucosyllactose (2'-FL), produced by genetically modified <i>Escherichia coli</i> K-12, in infant formula products.

(ta) The number of variations given to the Authority under subsection 82(6) during 2022–2023:

The Australian Pesticides and Veterinary Medicines Authority gazetted and registered on the Federal Register of Legislation 5 amendments to Schedule 20:

Gazette No. 18 8 April 2023

Gazette No. 4 21 February 2023

Gazette No. 23 15 November 2022

Gazette No. 17 23 August 2022

Gazette No. 14 12 July 2022

(u) The number of occasions during 2022–2023 when requests were made by the Food Ministers’ Meeting under Division 3 of Part 3 for a review of a draft standard or draft variation:

Nil

(v) The number of occasions during 2022–2023 when a draft standard or draft variation was rejected by the Food Ministers’ Meeting under Division 3 of Part 3:

Nil

(w) The number of occasions during 2022–2023 when requests were made by the Food under Division 4 of Part 3 for a review of a standard or variation:

Nil

(x) The number of occasions during 2022–2023 when a standard or variation was revoked or amended by the Council under Division 4 of Part 3:

Nil

(y) A summary of policy guidelines notified to FSANZ during 2022–2023:

Food Ministers endorsed the *Policy Guideline on menu labelling*. The Policy Guideline provides policy guidance to Food Standards Australia New Zealand (FSANZ) on menu labelling to support consumers to make informed healthy choices and create consistency across jurisdictions’ menu labelling regulations.

(z) Such other matters (if any) as are specified in the Regulations:

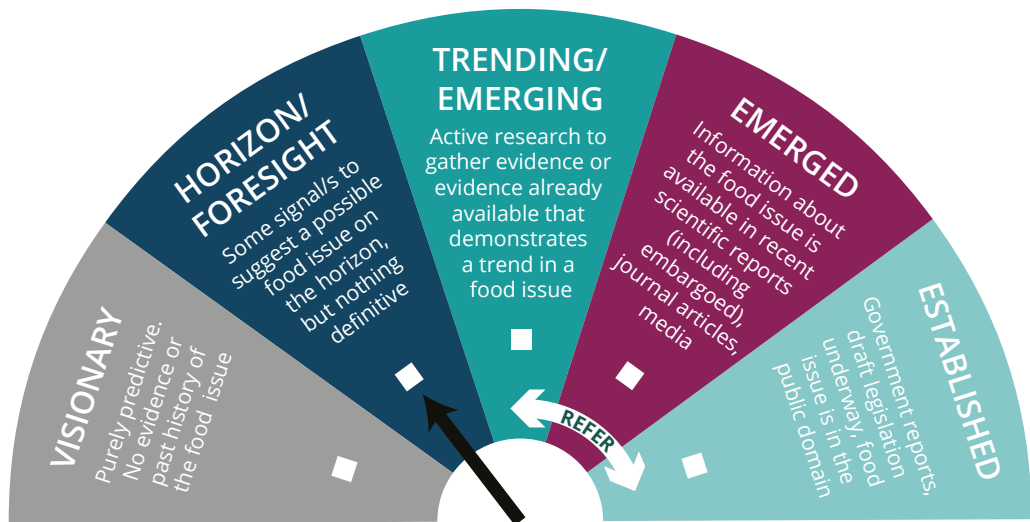
Nil

APPENDIX THREE

2022-23 summary report on emerging issues

FSANZ maintained a proactive approach to identifying potential food issues on the horizon through our tailored strategic framework – the VIBE (Vigilance and Intelligence Before food issues Emerge). The VIBE capitalises on the inherent intelligence signals that arise as part of our daily work, combined with ongoing intelligence acquired from our national and international collaborators.

Agency staff apply a wide lens when identifying potential matters of relevance to food, which are assessed by a cross-sectional team each month. Matters considered to be of potential concern were triaged into one of five categories (see image below) based on the level of available evidence. The details of the relevant issues were captured in the VIBE Register.



In 2022–23, FSANZ considered a range of food issues through the VIBE. The image below captures a sample of some of the trending/emerging, emerged and established issues. Brief commentary on each issue is included.

**Trending/
Emerging**

Active research to gather evidence already available that demonstrates a trend in a food issue.

ISSUE

Food Packaging – Australian Government recycled food packaging initiatives are driving innovation in the packaging industry. Recycled packaging and bio-based packaging is emerging which raises potential food chemical migratory issues and allergen concerns.

Cell-based meat - derived from cell culture and cell-based agriculture is emerging as the new wave of food innovation, and is gaining considerable attention from food regulators, the food industry and consumers across the globe.

Enoki mushrooms – are commonly used in Asian cooking. A number of cases of Listeria-based illness from vacuum packed enoki mushroom consumption in the period 2016–2022 have been reported. Recalls in the US and Australia have occurred from imported products from China and Korea. Enoki mushrooms and Listeria were first highlighted as a potential issue by the VIBE.

Emerged

Information about the food issue is available in recent scientific reports (including embargoed), journal articles, media.

ISSUE

Pyrrrolizidine alkaloids – FSANZ undertook an analytical survey sampling mainly honey and teas to inform an Australian position in light of the EC regulations (effective 1 July 2022). The data is currently being assessed by FSANZ.

Kava - Following commercial importation of kava in Australia for traditional ceremonial use only, an urgent proposal was raised to amend the Australia New Zealand Food Standards Code due to concerns kava might be used more broadly in food. A review of the Code amendment was undertaken 12 months from the date of effect and was re-affirmed in March 2023.

Established

Government reports, draft legislation underway, food issue is in the public domain.

ISSUE

Ultra-processed foods - these foods have been linked in the scientific literature to non-communicable diseases such as cardiac disease, diabetes and obesity.

Aspartame - reviews of this artificial sweetener by IARC and JECFA have been closely monitored by the VIBE. Following these two reviews, the World Health Organisation (WHO) has reaffirmed the Acceptable Daily Intake (ADI) for aspartame.

APPENDIX 4

List of requirements

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires this table be included in entities' annual reports.

Table 18: List of requirements

PGPA RULE REFERENCE	PART OF REPORT	DESCRIPTION	REQUIREMENT
17BE	Contents of annual report		
17BE(a)	Part 1 – About FSANZ	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	Part 1 – Objectives and functions	A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)	Part 1 – Purpose	The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)	Part 3 – Accountability to the Minister and Parliament	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	Part 3 – Ministerial directions	Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)	Part 3 – Government policy orders	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)	N/A	Particulars of non-compliance with: a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(g)	Part 2 – Annual Performance Statements	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory

PGPA RULE REFERENCE	PART OF REPORT	DESCRIPTION	REQUIREMENT
17BE(h), 17BE(i)	Part 3 – Compliance reporting	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)	Part 3 – Board expertise and experience	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	Part 3 – People	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	Part 3 – Management of Human Resources	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: a) statistics on full-time employees; b) statistics on part-time employees; c) statistics on gender; d) statistics on staff location	Mandatory
17BE(l)	Part 1 – About FSANZ	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)	Part 3 – Corporate Governance	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	N/A	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory

PGPA RULE REFERENCE	PART OF REPORT	DESCRIPTION	REQUIREMENT
17BE(p)	N/A	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	N/A	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory
17BE(r)	N/A	Particulars of any reports on the entity given by: a) the Auditor-General (other than a report under section 43 of the Act); or b) a Parliamentary Committee; or c) the Commonwealth Ombudsman; or d) the Office of the Australian Information Commissioner	If applicable, mandatory
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	N/A	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)	Part 3 Finance, Audit and Risk Management Committee	The following information about the audit committee for the entity: a) a direct electronic address of the charter determining the functions of the audit committee; b) the name of each member of the audit committee; c) the qualifications, knowledge, skills or experience of each member of the audit committee; d) information about each member's attendance at meetings of the audit committee; e) the remuneration of each member of the audit committee	Mandatory
17BE(ta)	Part 3 – Executive remuneration	Information about executive remuneration	Mandatory

PGPA RULE REFERENCE	PART OF REPORT	DESCRIPTION	REQUIREMENT
17BF	<i>Disclosure requirements for government business enterprises</i>		
17BF(1)(a)(i)	N/A	An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory
17BF(1)(a)(ii)	N/A	An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial conditions	If applicable, mandatory
17BF(1)(b)	N/A	Information on dividends paid or recommended	If applicable, mandatory
17BF(1)(c)	N/A	Details of any community service obligations the government business enterprise has including: a) an outline of actions taken to fulfil those obligations; and b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
17BF(2)	N/A	A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory

APPENDIX 5

Australian Public Service Net Zero 2030 Reporting

Table 19: Electricity emissions using the location-based approach

EMISSION SOURCE	SCOPE 1 KG CO ₂ -E	SCOPE 2 KG CO ₂ -E	SCOPE 3 KG CO ₂ -E	TOTAL KG CO ₂ -E
Electricity (Location Based Approach)	N/A	88,040	7,236	95,276
Natural Gas	-	N/A	-	-
Fleet Vehicles	-	N/A	-	-
Domestic Flights	N/A	N/A	21,154	21,154
Other Energy	-	N/A	-	-
Total kg CO₂-e	-	88,040	28,391	116,431

The electricity emissions reported above are calculated using the location-based approach. When applying the market-based method, which accounts for activities such as Greenpower, purchased LGCs and/or being located in the ACT, the total emissions for electricity, are below:

Table 20: Electricity emissions using the market-based approach

EMISSION SOURCE	SCOPE 1 KG CO ₂ -E	SCOPE 2 KG CO ₂ -E	SCOPE 3 KG CO ₂ -E	TOTAL KG CO ₂ -E
Electricity (Market Based Approach)	N/A	7,191	952	8,143
Natural Gas	-	N/A	-	-
Fleet Vehicles	-	N/A	-	-
Domestic Flights	N/A	N/A	21,154	21,154
Other Energy	-	N/A	-	-
Total kg CO₂-e	-	7,191	22,106	29,297

INDEX

A

Advisory Committee on Novel Foods, 34
 advisory groups, 23
 agricultural and veterinary chemicals, 18
 alcoholic beverages, 18, 94
 Allergen Collaboration, 34
 AMR. *see* antimicrobial resistance
 antimicrobial resistance, 6
 surveillance project, 26
 APEC. *see* Asia-Pacific Economic Cooperation
 apple products
 metal contaminants, 26
 patulin levels, 25
 APVMA. *see* Australian Pesticides and
 Veterinary Medicines Authority
 ASEAN. *see* Association of Southeast Asian
 Nations
 Asia-Pacific Economic Cooperation's Food
 Safety Cooperation Forum, 30
 aspartame, 99
Aspergillus spp., genetically modified, 94
 Association of Southeast Asian Nations, 6
 collaborations, 2
 MRL capacity building, 29
 Australia New Zealand Food Standards
 Code, 4, 16, 18–19
 applications to amend, 14–15, 84–85,
 87–102
 Australia New Zealand Science Forum, 22
 Australian 2023 National Nutrition and
 Physical Activity Survey, 6
 Australian BSE Food Safety Assessment
 Committee, 34
 Australian Pesticides and Veterinary
 Medicines Authority, 18, 97

Australian Public Service Employee Census
 2022, 50–52
 gender data, 52
 Australian Public Service Net Zero 2030
 reporting, 104
 Australian Total Diet Study, 24
*Australia's Foodborne Illness Reduction
 Strategy 2018–2021*, 16
*Australia's National Antimicrobial Resistance
 Strategy – 2020 and Beyond*, 26

B

Bacillus spp., genetically modified, 94, 95
 bacteria, antimicrobial resistance. *see*
 antimicrobial resistance
 banana, disease-resistant, 15
 Beauchamp, Glenys, Chair, 39
 beef import, 30
 Binational Food Industry Dialogue, 34
 Bi-National Food Safety Network, 19
 Board, FSANZ, 36–49
 appointment of members, 37
 committees, 47–48
 expertise, 38
 members, 38–46
 reviews, 37
 Branded Food Database, 27
 breeding techniques, new. *see* genetically
 modified food
 BSE. *see* Country Bovine Spongiform
 Encephalopathy policy

C

caffeine in sports foods, 17
 Canada, low BSE status, 30
 canola, genetically modified, 95
 cell-derived meat, 99
 chemical residue limits, 18–19
 Chetwin, Suzanne, 40
 Ciprian, Teresa, 40, 47

Codex Alimentarius Commission, 19
 Codex committees, 30–31
 Comcover risk management benchmarking survey, 49
 communication, science, 24
 communication to stakeholders, 32
 Consumer and Public Health Dialogue, 34
 Consumer Insights Tracker, 6, 21
 consumer trust survey, 21
 Country Bovine Spongiform Encephalopathy policy, 30
 Cuthbert, Dr Sandra, CEO
 experience, 39
 position branches, 49
 year in review, 4–7

D

DAFF. *see* Department of Agriculture, Fisheries and Forestry
 data
 dietary intake, 6
 employee gender, 52–54
 food safety and standards, 27–28
 databases
 analysis of nutrients in food, 28
 Branded Food Database, 27
 Health Star Rating System, 28
 National Nutrition and Physical Activity Survey, 28
 Nutrition Panel Calculator, 27
 Davey, Josephine, 41, 47
 Department of Agriculture, Fisheries and Forestry, 18
 grant funding, 31
 dietary intake survey. *see* Australian 2023 National Nutrition and Physical Activity Survey
 Dunbier, Dr Michael, 41, 47

E

Egg Standards Development Advisory Group, 18
 eggs, safety, 18
 electricity emissions. *see* Australian Public Service Net Zero 2030 reporting
 electrolyte drinks, 96
 employees. *see also* Workforce Strategy 2024–2028
 APS Census, 50–52
 executive remuneration, 55–57
 flexible work arrangements, 49
 gender data, 52–54
 health and wellbeing, 50, 51
 leadership culture, 7
 training initiatives, 50
 workforce statistics, 52–54
 energy content labelling, alcoholic beverages, 18
 enoki mushrooms, 24–25, 99
 Enterprise Agreement, 50
 Enterprise Singapore, 30
 European Commission's Rapid Alert System for Food and Feed, 21

F

Finance, Audit and Risk Management Committee, 47–48
 financial performance overview, 59
 financial statements, 60–81
 food and food classes, 96
 food incidents, 19–21
 food labelling. *see* labelling
 Food Ministers' Meeting, 16–17, 85–86, 94
 reviews of FSANZ decisions, 86
 food packaging, 99
 food recalls, 6, 19–20
 food regulatory activity, 13, 22, 24, 27, 33, 86

food regulatory agencies, 19
 food regulatory system, 4, 21
 food safety, 4, 5

- eggs, 18
- emerging issues, 27, 98–99
- imported beef, 30
- management proposals, 16
- management tools, 5, 16, 95
- monitoring, 24
- regulatory science, 22

 Food Safety Cooperation Forum, APEC, 30
 Food Standards Australia New Zealand, 84

- Board, 36–49
- Chair of the Board, 38, 39
- Chief Executive Officer, 4–7, 39, 49
- collaborations, 6, 22–24, 34. *see also* international initiatives
- committees with external members, 34
- Corporate Plan, 36
- Fellows program, 23, 24
- future challenges, 7
- goals, 9
- highlights 2022–23, 2–3
- international initiatives, 29–31
- performance measures, 13–28, 36
- purpose and vision, 10
- stakeholder communication, 32–33
- Stakeholder Satisfaction Survey, 33
- website, 32

Food Standards Australia New Zealand Act 1991, 7, 9, 13, 84

- and Board members' expertise, 38
- report against requirements, 87–102

 foodborne illness annual cost, 6
 FSANZ. *see* Food Standards Australia New Zealand
 Fusarium wilt resistance, 15

G

genetically modified food, 17

- amendments to Australia New Zealand Food Standards Code, 94–96

H

Hart, John, 42
 Havea, Professor Palatasa, 43
 Health Canada, 31
 Health Star Rating System, 28

I

imported food, 26

- beef, 30

 infant formula regulations, 17
 INFOSAN. *see* International Food Safety Authorities Network
 internal audit, 48
 Internal Audit Program 2022–23, 48
 International Food Safety Authorities Network, 20–21
 International Heads of Food Agencies Forum, 2023, 31
 international initiatives, 29–31

J

Jurisdictional Technical Forum, 34

K

kava standard, 5, 16–17, 99
 Kearney, the Hon Ged, 36

L

labelling, 21, 97
 alcoholic beverages, 18
 electrolyte drinks, 96
 pregnancy warning labels, 94
 sugars, 18

Lawrence, Professor Mark, 43

Listeria spp. in enoki mushrooms, 24–25

Lovell, Jane, 44, 47

M

Mahoney, Deon, 45

Malizani, James, 48

maximum residue limit, 6, 19, 29

melons, imported, 26

metal contaminants, 26

Minister responsible, 36

MRL. *see* maximum residue limit

MRL Harmonisation project, 19, 29

N

National Nutrition and Physical Activity Survey, 28

new foods, 2, 5, 15, 31

New Zealand Food Safety Business Unit, 22

New Zealand Government, reporting to, 9

New Zealand Ministry for Primary Industries
 Operational Research Programme, 23

nutrients in food, analysis, 29

Nutrition Panel Calculator, 28

O

O'Connor, Mary, 48

OECD Working Party for the Safety of Novel Foods and Feeds, 31

P

patulin levels, 25

PBS. *see* Portfolio Budget Statement 2022–23

peer review, 23

people. *see* employees

People and Culture Committee, 48

Policy Guideline on menu labelling, 97

Portfolio Budget Statement 2022–23, 13
 performance measures, 13

pregnancy warning labels, 94. *see also*
 labelling, alcoholic beverages

Public Governance, Performance and Accountability Act 2013, 9, 12, 36

Public Governance, Performance and Accountability Rule 2014, 49

publications, FSANZ, 32

pyrrolizidine alkaloids, 25, 99

Q

quail, cultured, 15

R

regulatory science, 22

Regulatory Science Strategy 2019–23, 22

Retail and Manufacturers Liaison Committee. *see* Binational Food Industry Dialogue

risk assessment, 22, 24–25, 48
 imported food, 26

risk management, 47, 48–49

S

Salmonella spp. in eggs, 18

Science and Food Safety Dialogue, 6, 31

science communication, 24

Scientific Advisory Group on Eggs, 18

Singapore Food Agency, 30

social media, 32

sports foods, 17

staff. *see* employees

sugars, added, 18

Surveillance, Evidence and Analysis

Working Group, 24, 34

surveys

Australian Total Diet Study, 24

Comcover risk management
benchmarking survey, 49

consumer trust, 21

National Nutrition and Physical
Activity, 6

stakeholder satisfaction, 33

T

tampering, food, 20

Taylor, Dr Roscoe, 46

titanium dioxide in food, 26

Trichoderma spp., genetically modified,
95–96

U

ultra-processed foods, 99

V

VIBE. *see* Vigilance and Intelligence Before
food/issues Emerge

Vigilance and Intelligence Before food/
issues Emerge, 98–99

W

website, FSANZ, 32

wheat, genetically modified, 96

Work Plan, 14, 84–86

workforce. *see* employees

Workforce Strategy 2024–2028, 50

