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Appendix 1 Financial statements for the financial year ended 30 June 2022



Queensland Government

Department of Justice and Attorney-General

**Financial Statements
for the financial year ended
30 June 2022**

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2022

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For the Year Ended 30 June 2022

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DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Comprehensive Income
Year ended 30 June 2022

OPERATING RESULT	Notes	2022 \$'000	2021 \$'000
Income from Continuing Operations			
Appropriation revenue	B1-1	727,204	619,598
User charges and fees	B1-2	107,705	104,872
Grants and contributions	B1-3	13,388	13,442
Other revenue		545	720
Total Revenue		848,842	738,632
Total Income from Continuing Operations		848,842	738,632
Expenses from Continuing Operations			
Employee expenses	B2-1	398,581	377,247
Supplies and services	B2-2	356,464	272,236
Grants and subsidies	B2-3	3,720	4,565
Depreciation and amortisation	B2-4	79,647	75,644
Impairment losses on financial assets	C2-1	22	20
Other expenses	B2-5	1,936	1,179
Total Expenses from Continuing Operations		840,370	730,891
Operating Result for the Year		8,472	7,741
OTHER COMPREHENSIVE INCOME			
<i>Items that will not be reclassified to Operating Result</i>			
Increase (decrease) in asset revaluation surplus	C8-3	64,580	32,486
Total for Items that will not be reclassified to Operating Result		64,580	32,486
TOTAL OTHER COMPREHENSIVE INCOME		64,580	32,486
TOTAL COMPREHENSIVE INCOME		73,052	40,227

The accompanying notes form part of these statements.

Department of Justice and Attorney-General - Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2022

	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000
	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Women and Violence Prevention Services	Inter-Departmental Service Eliminations	Total		
Income from Continuing Operations								
Appropriation revenue	380,012	105,211	88,178	153,803	-	-	-	727,204
User charges and fees	65,570	45,444	5,042	666	(9,017)	-	-	107,705
Grants and contributions	5,438	5,836	1,112	1,002	-	-	-	13,388
Other revenue	310	162	3	70	-	-	-	545
Total Revenue	451,330	156,653	94,335	155,541	(9,017)	-	-	848,842
Total Income from Continuing Operations	451,330	156,653	94,335	155,541	(9,017)	-	-	848,842
Expenses from Continuing Operations								
Employee expenses	220,375	108,213	61,756	8,261	(24)	-	-	398,581
Supplies and services	150,435	40,256	30,316	144,450	(8,993)	-	-	356,464
Grants and subsidies	917	75	29	2,699	-	-	-	3,720
Depreciation and amortisation	77,135	1,129	1,304	79	-	-	-	79,647
Impairment losses on financial assets	8	14	-	-	-	-	-	22
Other expenses	575	364	945	52	-	-	-	1,936
Total Expenses from Continuing Operations	449,445	150,051	94,350	155,541	(9,017)	-	-	840,370
Operating Result for the Year	1,885	6,602	(15)	-	-	-	-	8,472
Other Comprehensive Income								
Increase (decrease) in asset revaluation surplus	64,429	-	-	151	-	-	-	64,580
Total Comprehensive Income	66,314	6,602	(15)	151	-	-	-	73,052

Department of Justice and Attorney-General - Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2022

	2021	2021	2021	2021	2021	2021	2021	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Women and Violence Prevention Services	Inter-Departmental Service Eliminations	Total		
Income from Continuing Operations								
Appropriation revenue	360,481	97,675	82,400	79,042	-	619,598		
User charges and fees	63,826	44,068	4,977	70	(8,069)	104,872		
Grants and contributions	7,267	4,936	684	555	-	13,442		
Other revenue	545	118	46	11	-	720		
Total Revenue	432,119	146,797	88,107	79,678	(8,069)	738,632		
Total Income from Continuing Operations	432,119	146,797	88,107	79,678	(8,069)	738,632		
Expenses from Continuing Operations								
Employee expenses	210,040	102,365	59,997	4,848	(3)	377,247		
Supplies and services	146,443	35,816	26,867	71,176	(8,066)	272,236		
Grants and subsidies	779	120	78	3,588	-	4,565		
Depreciation and amortisation	73,645	1,041	911	47	-	75,644		
Impairment losses on financial assets	3	17	-	-	-	20		
Other expenses	632	274	254	19	-	1,179		
Total Expenses from Continuing Operations	431,542	139,633	88,107	79,678	(8,069)	730,891		
Operating Result for the Year	577	7,164	-	-	-	7,741		
Other Comprehensive Income								
Increase (decrease) in asset revaluation surplus	32,486	-	-	-	-	32,486		
Total Comprehensive Income	33,063	7,164	-	-	-	40,227		

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Financial Position
as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000
Current Assets			
Cash and cash equivalents	C1	70,894	89,836
Receivables	C2	26,594	23,934
Inventories		262	301
Other current assets		8,026	7,501
Total Current Assets		105,776	121,572
Non Current Assets			
Property, plant and equipment	C3	1,169,495	1,163,626
Intangible assets	C4	20,753	22,347
Total Non Current Assets		1,190,248	1,185,973
Total Assets		1,296,024	1,307,545
Current Liabilities			
Payables	C5	45,887	67,587
Accrued employee benefits	C6	12,167	12,897
Other current liabilities	C7	318	183
Total Current Liabilities		58,372	80,667
Non Current Liabilities			
Other non current liabilities	C7	100	105
Total Non Current Liabilities		100	105
Total Liabilities		58,472	80,772
Net Assets		1,237,552	1,226,773
Equity			
Accumulated surplus		604,763	658,489
Asset revaluation surplus	C8-3	632,789	568,284
Total Equity		1,237,552	1,226,773

The accompanying notes form part of these statements.

Department of Justice and Attorney-General - Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2022

	Justice Services		Legal and Prosecutions Services		Liquor, Gaming and Fair Trading Services		Women and Violence Prevention Services		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets										
Cash and cash equivalents	12,477	36,933	26,215	25,653	9,263	11,858	22,939	15,392	70,894	89,836
Receivables	9,580	9,901	13,142	11,032	2,525	2,234	1,347	767	26,594	23,934
Inventories	262	301	-	-	-	-	-	-	262	301
Other current assets	5,277	4,301	1,588	2,076	942	1,002	219	122	8,026	7,501
Total Current Assets	27,596	51,436	40,945	38,761	12,730	15,094	24,505	16,281	105,776	121,572
Non Current Assets										
Property, plant and equipment	1,158,700	1,153,633	4,607	4,060	3,357	3,214	2,831	2,719	1,169,495	1,163,626
Intangible assets	17,957	18,780	1,126	1,294	1,666	2,269	4	4	20,753	22,347
Total Non Current Assets	1,176,657	1,172,413	5,733	5,354	5,023	5,483	2,835	2,723	1,190,248	1,185,973
Total Assets	1,204,253	1,223,849	46,678	44,115	17,753	20,577	27,340	19,004	1,296,024	1,307,545
Current Liabilities										
Payables	9,118	31,580	9,709	12,715	3,874	8,107	23,186	15,185	45,887	67,587
Accrued employee benefits	6,584	6,326	3,757	4,151	1,574	1,915	252	505	12,167	12,897
Other current liabilities	195	168	-	-	3	-	120	15	318	183
Total Current Liabilities	15,897	38,074	13,466	16,866	5,451	10,022	23,558	15,705	58,372	80,667
Non Current Liabilities										
Other non current liabilities	-	-	-	-	100	105	-	-	100	105
Total Non Current Liabilities	-	-	-	-	100	105	-	-	100	105
Total Liabilities	15,897	38,074	13,466	16,866	5,551	10,127	23,558	15,705	58,472	80,772

Department of Justice and Attorney-General - Statement of Changes in Equity
for the year ended 30 June 2022

	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2020	-	696,276	536,441	1,232,717
Operating Result				
Operating result for the year	-	7,741	-	7,741
Other Comprehensive Income				
- Increase/(Decrease) in asset revaluation surplus	-	-	32,486	32,486
Total Comprehensive Income for the Year	-	7,741	32,486	40,227
Transactions with Owners as Owners:				
- Appropriated equity injections (Note C8-2)	21,992	-	-	21,992
- Equity withdrawals (Note C8-2)	(66,029)	-	-	(66,029)
- Equity withdrawals non-appropriated	(5,341)	-	-	(5,341)
- Equity classification adjustment (Note C8-3)	46,171	(45,528)	(643)	-
- Net transfers in from machinery-of-Government change	3,207	-	-	3,207
Net Transactions with Owners as Owners	-	(45,528)	(643)	(46,171)
Balance as at 30 June 2021	-	658,489	568,284	1,226,773
Operating Result				
Operating result for the year	-	8,472	-	8,472
Other Comprehensive Income				
- Increase/(Decrease) in asset revaluation surplus	-	-	64,580	64,580
Total Comprehensive Income for the Year	-	8,472	64,580	73,052
Transactions with Owners as Owners:				
- Appropriated equity injections (Note C8-2)	15,655	-	-	15,655
- Equity withdrawals (Note C8-2)	(71,957)	-	-	(71,957)
- Equity withdrawals non-appropriated	(5,971)	-	-	(5,971)
- Equity classification adjustment (Note C8-3)	62,273	(62,198)	(75)	-
Net Transactions with Owners as Owners	-	(62,198)	(75)	(62,273)
Balance as at 30 June 2022	-	604,763	632,789	1,237,552

The accompanying notes form part of these statements.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Cash Flows
for the year ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Service appropriation receipts		714,294	617,221
User charges and fees		106,664	102,998
Grants and other contributions		7,843	7,544
GST input tax credits from ATO		30,030	22,676
GST collected from customers		6,329	5,962
Interest receipts		137	60
Other		399	664
<i>Outflows:</i>			
Employee expenses		(398,289)	(374,531)
Supplies and services		(362,488)	(246,577)
Grants and subsidies		(3,039)	(4,526)
Insurance premiums		(667)	(680)
GST paid to suppliers		(31,081)	(22,616)
GST remitted to ATO		(6,159)	(5,928)
Other		(1,300)	(448)
Net cash provided by operating activities	CF-1	62,673	101,819
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Inflows:</i>			
Sales of property, plant and equipment	CF-2	144	500
<i>Outflows:</i>			
Payments for property, plant and equipment		(15,800)	(26,020)
Payments for intangibles		(3,686)	(5,673)
Net cash used in investing activities		(19,342)	(31,193)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Inflows:</i>			
Equity injections	CF-2	15,655	21,992
<i>Outflows:</i>			
Equity withdrawals		(77,928)	(71,370)
Net cash used in financing activities		(62,273)	(49,378)
Net increase (decrease) in cash and cash equivalents		(18,942)	21,248
Increase (decrease) in cash and cash equivalents from restructuring		-	1,576
Cash and cash equivalents – opening balance		89,836	67,012
Cash and cash equivalents – closing balance	C1	70,894	89,836

The accompanying notes form part of these statements.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Cash Flows
for the year ended 30 June 2022

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2022	2021
	\$'000	\$'000
Operating result	8,472	7,741
<i>Non-Cash items included in operating result:</i>		
Depreciation and amortisation expense	79,647	75,644
Loss on sale of property, plant and equipment	-	32
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in contract assets	10	595
(Increase)/decrease in trade receivables	(1,420)	(501)
(Increase)/decrease in GST input tax credits receivable	(881)	94
(Increase)/decrease in long service leave reimbursement receivables	(770)	184
(Increase)/decrease in annual leave reimbursement receivables	(211)	(2,861)
(Increase)/decrease in equity injection receivable	253	696
(Increase)/decrease in other receivables	359	(701)
(Increase)/decrease in inventories	39	(34)
(Increase)/decrease in other current assets	(525)	473
Increase/(decrease) in accounts payable	(21,700)	20,529
Increase/(decrease) in accrued employee benefits	(730)	1,140
Assets and Liabilities of an operating nature (assumed)/relinquished as a result of machinery-of-Government changes	-	(967)
Increase/(decrease) in unearned revenue	135	(246)
Increase/(decrease) in security deposits	(5)	-
Net Cash Provided by Operating Activities	62,673	101,819

CF-2 Non-Cash Investing and Financing Activities

Assets and liabilities received or donated/transferred by the department are recognised as revenues (refer Note B1-3) or expenses (refer Note B2-3) as applicable.

SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Department of Justice and Attorney-General ('the department') is a Queensland Government department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent. The head office and principal place of business of the department is 50 Ann Street, Brisbane Qld 4000.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Department of Justice and Attorney-General has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2021.

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

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note G3.

A1-3 PRESENTATION DETAILS

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2020-21 financial statements.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.

Due to machinery-of-Government changes on 12 November 2020, the 2021 figures include balances of functions transferred to the department on 1 December 2020 and related transactions for the same period to 30 June 2021.

Current/Non-Current Classification

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

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

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Director-General and the Acting Executive Director, Financial Services at the date of signing the Management Certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Land, buildings and heritage and cultural assets which are measured at fair value;
- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value; and
- Inventories which are measured at the lower of cost and net realisable value.

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-5 BASIS OF MEASUREMENT (continued)

Historical cost

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

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- The *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities or a group of assets and liabilities, such as a business.
- The *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.
- The *income approach* converts multiple future cash flow amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

Present Value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Net Realisable Value

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

A1-6 THE REPORTING ENTITY

The financial statements include all income, expenses, assets, liabilities and equity of the department. The department has no controlled entities.

A2 DEPARTMENTAL OBJECTIVES

The objective of the Department of Justice and Attorney-General is to provide justice-related services to the community, which are supported and enabled by our justice capability to achieve our vision: Justice for all through safe, fair and responsible communities.

The identity and purpose of the major departmental services undertaken by the department during the year are as follows:

- Justice Services contributes to a fair, safe and responsible Queensland, to provide the community with fair, timely and accessible justice services through courts and tribunals, coronial, civil and criminal mediation services. By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, it upholds the rights of Queenslanders and ensures they are treated fairly and justly. Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.
- Legal and Prosecutions provides independent legal services for the department, public sector agencies and the state. This service area enables a resolution of serious criminal cases that bring the guilty to justice and safeguard the innocent from wrongful conviction; ensures the state is legally protected; builds safe communities and provides oversight of child protection.
- Liquor, Gaming and Fair Trading provides regulatory and consumer protection services across the liquor, gaming and general services sectors. It encourages marketplace and industry integrity, fosters business and consumer confidence, implements initiatives that reduce the risk of harm from liquor and gambling and supports business, the community, and not-for-profit organisations by streamlining and modernising regulatory processes to make it easier to do business.
- Women and Violence Prevention lead efforts to prevent and respond to domestic, family and sexual violence and ensure that women and girls across all cultures, backgrounds and age groups fully participate in the social, economic and broader community of Queensland.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

	2022	2021
	\$'000	\$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result		
Original budgeted appropriation	711,479	624,979
Supplementary amounts:		
Transfers from/to other headings (variation in headings)	1,463	(2,690)
Unforeseen expenditure	1,352	-
Total appropriation received (cash)	714,294	622,289
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	25,049	22,358
Less: Closing balance of deferred appropriation payable to Consolidated Fund	12,139	25,049
Net appropriation revenue	727,204	619,598
Appropriation Revenue recognised in Statement of Comprehensive Income	727,204	619,598
Variance between original budgeted and actual appropriation revenue	(15,725)	5,381

Accounting policy - Appropriation revenue

Appropriations provided under the *Appropriation Act 2021* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C8-2.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations - refer to Note F1-1.

B1-2 USER CHARGES AND FEES

Revenue from contracts with customers		
Sale of services	52,267	50,293
Sale of goods	14,457	13,495
Licence fees	179	152
Other user charges and fees		
Court and regulatory fees	40,677	40,759
Property rental	125	173
Total	107,705	104,872

Accounting policy – Sale of services, goods and licence fees

Sale of services

Revenue from sale of services principally comprises Crown Law services which are provided over 12 to 24 months, and customers simultaneously receive and consume the benefits provided during that period. The department does not invoice for services rendered until the end of the service delivery period. The department recognises revenue progressively as the services are provided each month and a contract asset representing the department's right to consideration for services delivered but not yet billed.

Sale of goods

Revenue from sale of goods which principally comprises the issuance of life event certificates and sale of Justice of the Peace manuals and materials, are recognised on transfer of the goods to the customer, which is the sole performance obligation. Based on the department's past experience, the amount of refunds for returned goods is not expected to be material, so the full selling price is recognised as revenue.

Licence fees

Revenue for all licence fees is recognised when the licence is issued.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES (continued)

Accounting policy – Property rental

Revenue from venue hire and employee housing is recognised on delivery or completion of each service.

Accounting policy – Other

Fees and fines collected, but not controlled, by the department are reported as administered revenue – refer to Note F1-1.

B1-3 GRANTS AND CONTRIBUTIONS

	2022	2021
	\$'000	\$'000
Revenue from contracts with customers		
Commonwealth grants	920	475
Other grants and contributions		
State government grants	5,972	5,271
Commonwealth grants	-	1,481
State contributions	819	419
Goods and services received below fair value	5,677	5,796
Total	13,388	13,442

Accounting policy – Grants and Contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the department. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the department satisfies its obligations under the grant through construction of the asset.

Disclosure – Grants and contributions

The department has a number of grant arrangements with the Commonwealth and State Government that relate to funding of activity-based services. Two of these arrangements, Keeping Women Safe in their Homes (KWSIH) initiative and the National Initiatives program (providing a local support coordinator to help women navigate the social service system), have been identified as having sufficiently specific performance obligations under enforceable grant agreements. The remaining grants, although under enforceable agreements, do not contain sufficiently specific performance obligations and are recognised upon receipt.

Grants – recognised upfront

The department received \$5.972 million in 2021-22 (2021: \$5.271 million) from the State Government as grants and contributions. This funding has been recognised as revenue on receipt as the department's obligations are not sufficiently specific.

Noteworthy grants received by the department in 2021-22 are as follows:

\$4.738 million (2021: \$3.881 million) received from the Legal Assistance Service Program for the Legal Services Commission and associated disciplinary functions and \$1.234 million (2021: \$1.213 million) received from the Public Trustee of Queensland in accordance with section 63A of the *Public Trustee Act 1978* for the operations of the Office of the Public Guardian.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

B1 REVENUE (continued)

B1-3 GRANTS AND CONTRIBUTIONS (continued)

Accounting policy – Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

Disclosure - Services received below fair value

		2022	2021
		\$'000	\$'000
<i>** Received from</i>	<i>Goods/Services</i>		
Department of Communities, Housing and Digital Economy	Archival services	4,500	4,340
Department of Health	Laboratory services	1,177	1,456
		5,677	5,796

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

Employee benefits

Wages and salaries	309,923	295,127
Annual leave levy/expense	34,298	30,095
Employer superannuation contributions	41,442	39,436
Long service leave levy/expense	7,706	7,079
Termination benefits	416	862
Other employee benefits	1,369	1,252

Employee related expenses

Workers' compensation premium	1,293	1,482
Other employee related expenses	2,134	1,914
Total	398,581	377,247

	2022	2021
Full-time equivalent employees *	3,498	3,463

* FTE data as at 30 June 2022 (based upon the fortnight ending 1 July 2022)

Accounting policy – Wages and salaries

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

Accounting policy - Sick leave

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

Accounting policy - Annual leave

Under the Queensland Government's Annual Leave Central Scheme, a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

Accounting policy - Long service leave

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

Accounting policy - Superannuation

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

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

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

Accounting policy – Workers' compensation premiums

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

Key management personnel and remuneration disclosures are detailed in Note G1.

B2-2 SUPPLIES AND SERVICES

	2022	2021
	\$'000	\$'000
Service Procurement *	162,747	88,794
Property utilities and maintenance	35,904	33,442
Office accommodation	27,292	27,022
Consultants and contractors	34,053	27,577
Computing expenses	17,338	16,505
Outsourced works	12,279	11,971
Payment for shared services and other service contributions	10,375	10,107
Travel	5,913	5,528
Printing, postage and stationery	6,173	5,264
Telephone	3,224	3,500
Witness and juror fees	5,610	6,026
Police checks	5,517	6,815
Document archiving and destruction costs	5,328	5,101
Plant and equipment maintenance	1,975	3,106
Conveyance / burial of deceased persons	4,220	3,369
Other **	18,516	18,109
Total	356,464	272,236

* Service Procurement includes \$139.084 million (2021: \$67.507 million) for procurement of outsourced service delivery for social services for the Office for Women and Violence Prevention.

** Other supplies and services includes expenditure for engagement of external professionals by Crown Law, subscriptions, legal costs, motor vehicle expenses and purchases of portable and attractive items.

Accounting policy – Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Energy and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within the office accommodation line item.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

B2 EXPENSES (continued)

B2-3 GRANTS AND SUBSIDIES

	2022	2021
	\$'000	\$'000
COVID-19 Domestic and Family Violence assistance programs	1,200	2,646
Domestic and Family Violence programs	972	582
Investing in Queensland Women grant program	524	270
Queensland Human Rights Commission	-	219
Women's Legal Service Queensland	40	380
Blurred Borders Queensland	229	-
Court Network	150	-
National Coroners' Information System	109	107
Community Legal Centres Queensland	101	60
National Judicial College of Australia	90	74
Legal Aid Queensland	60	-
Australasian Institute of Judicial Administration	48	48
Australian Institute of Criminology	45	45
Aboriginal and Torres Strait Islander Legal Service	35	-
Australian and New Zealand School of Government	29	27
Australian Pro Bono Centre	20	20
Other	68	87
Total	3,720	4,565

B2-4 DEPRECIATION AND AMORTISATION

Depreciation (Note C3-1 & C3-5)	74,367	71,415
Amortisation (Note C4-1 & C4-3)	5,280	4,229
Total	79,647	75,644

B2-5 OTHER EXPENSES

Insurance premium - Queensland Government Insurance Fund	668	680
External audit fees	332	323
Losses:		
Public moneys	-	6
Public property	-	32
Special payments:		
Ex-gratia payments	779	7
Other	157	131
Total	1,936	1,179

Audit fees

Total audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial statements are \$332,000 (2021: \$323,000). There are no non-audit services included in this amount.

Special payments

Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. Special payments during 2021-22 included payments to various consumers adversely impacted by the conduct of a former licensed motor dealer.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2022	2021
	\$'000	\$'000
Imprest accounts	39	38
Cash at bank	70,855	89,798
Total	70,894	89,836

Accounting policy - Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June.

Departmental bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds, except for Crown Law, which operates its own bank account. The Crown Law bank account was part of the Cash Management Incentives Regime until 31 October 2020, when the Under Treasurer approved Crown Law funds be transferred to the Group Deposit Facility (GDF) with the Commonwealth Bank of Australia (CBA). The CBA pays interest directly to the GDF at the Reserve Bank Australia Target Cash Rate plus 0.5% in accordance with the Banking Contract between the CBA and the State of Queensland. The Crown Law bank balance as at 30 June 2022 is \$24.2 million (2021: \$23.3 million).

C2 RECEIVABLES

Trade debtors	7,338	5,905
Less: Allowance for impairment loss	(132)	(119)
	7,206	5,786
Contract assets	5,167	5,177
GST receivable	3,359	2,478
Long service leave reimbursements	2,138	1,368
Annual leave reimbursements	7,144	6,933
Equity injection receivable	613	866
Other	967	1,326
Total	26,594	23,934

Accounting policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Other debtors generally arise from transactions outside the usual operating activities of the department and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

Disclosure – Receivables

The balance of trade debtors arising from contracts with customers at 30 June 2022 is \$5.178 million (2021: \$3.317 million).

Disclosure – Contract assets

Contract assets arise from contracts with customers, and are transferred to trade debtors when the department's right to payment becomes unconditional, this usually occurs when the invoice is issued to the customer.

Accrued revenue that do not arise from contracts with customers are reported as part of Other.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF RECEIVABLES

Accounting policy - Impairment of receivables

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

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

Disclosure – Credit risk exposure of receivables

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

The department uses a provision matrix to measure the expected credit losses on trade and other debtors. Loss rates are calculated separately for groupings of customers with similar loss patterns. In monitoring customer credit risk, customers are grouped according to their credit characteristics, including whether they are secured or unsecured and whether they are in a payment plan.

The calculations reflect historical observed default rates calculated using credit losses experienced on past sales transactions during the last 5 years preceding 30 June 2022 for each group. The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For the Department of Justice and Attorney-General, a change in the unemployment rate is determined to be the most relevant forward-looking indicator for all groups of receivables. Actual credit losses over the 5 years preceding 30 June 2022 have been correlated against changes in the unemployment rate and based on those results, the historical default rates are adjusted based on expected changes to that indicator.

Set out below is the credit risk exposure on the department's trade and other debtors broken down by customer groupings and by aging band.

Impairment group – Receivables from general debtors

	2022			2021		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	249	0.11%	-	160	0.10%	-
1 to 30 days overdue	35	0.17%	-	80	0.14%	-
31 to 60 days overdue	3	0.74%	-	40	0.58%	-
> 90 days overdue	2	5.90%	-	3	4.54%	-
Total	289		-	283		-

Impairment group – Receivables from employee debtors

	2022			2021		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	2	24.87%	1	-	19.64%	-
1 to 30 days overdue	1	35.52%	-	1	26.36%	-
31 to 60 days overdue	3	57.26%	2	-	41.77%	-
> 90 days overdue	13	83.49%	11	28	54.42%	15
Total	19		14	29		15

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF RECEIVABLES (continued)

Impairment group – Legal Services Commission court cost receivables

	2022			2021		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	105	26.39%	28	132	34.58%	46
31 to 60 days overdue	-	56.22%	-	10	57.01%	6
61 to 90 days overdue	58	57.09%	33	-	58.71%	-
> 90 days overdue	80	66.41%	53	72	68.12%	49
Total	243		114	214		101

Impairment group – Receivables from government debtors

	2022			2021		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	5,247	0.00%	-	3,971	0.00%	-
1 to 30 days overdue	1,065	0.00%	-	678	0.00%	-
31 to 60 days overdue	298	0.00%	-	233	0.00%	-
61 to 90 days overdue	98	0.00%	-	175	0.00%	-
> 90 days overdue	77	0.00%	-	322	0.00%	-
Total	6,785		-	5,379		-

Disclosure - Movement in loss allowance for trade and other debtors

	2022	2021
	\$'000	\$'000
Loss allowance as at 1 July	119	112
Increase/decrease in allowance recognised in the operating result	22	20
Amounts written-off during the year in respect of bad debts*	(9)	(13)
Loss allowance as at 30 June	132	119

* All known bad debts were written-off as at 30 June.

Department of Justice and Attorney-General
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

30 June 2022	Land	Buildings	Heritage and Cultural Assets	Plant and Equipment	Work In Progress (WIP)	Total
	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000
Gross	162,893	1,667,550	71,307	97,487	7,020	2,006,257
Less: Accumulated depreciation	-	(727,942)	(47,037)	(61,783)	-	(836,762)
Carrying amount at 30 June 2022	162,893	939,608	24,270	35,704	7,020	1,169,495
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2021	152,656	943,252	25,169	36,717	5,832	1,163,626
Acquisitions	-	-	-	90	15,710	15,800
Disposals	-	-	-	(144)	-	(144)
Transfers between classes and intangible assets	-	5,096	37	9,389	(14,522)	-
Revaluation increments	10,243	53,237	1,191	-	-	64,671
Revaluation decrements	(6)	-	(85)	-	-	(91)
Depreciation expense	-	(61,977)	(2,042)	(10,348)	-	(74,367)
Carrying amount at 30 June 2022	162,893	939,608	24,270	35,704	7,020	1,169,495

Department of Justice and Attorney-General
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)

30 June 2021	Land	Buildings	Heritage and Cultural Assets	Plant and Equipment	Work In Progress (WIP)	Total
	2021	2021	2021	2021	2021	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	152,656	1,569,151	67,530	96,524	5,832	1,891,693
Less: Accumulated depreciation	-	(625,899)	(42,361)	(59,807)	-	(728,067)
Carrying amount at 30 June 2021	152,656	943,252	25,169	36,717	5,832	1,163,626
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2020	173,956	939,218	19,433	31,558	10,343	1,174,508
Acquisitions	-	-	5	991	25,024	26,020
Disposals	-	(27)	-	(505)	-	(532)
Transfers between classes and intangible assets	-	12,796	1,071	15,629	(29,535)	(39)
Transfers in from other Queensland Government entities	-	2,598	-	-	-	2,598
Transfers to and from level 2 (Note D1-1)	(130,578)	-	-	-	-	(130,578)
Transfers to and from level 3 (Note D1-1)	130,578	-	-	-	-	130,578
Revaluation increments	1,681	85,987	7,036	-	-	94,704
Revaluation decrements	(22,981)	(38,724)	(513)	-	-	(62,218)
Depreciation expense	-	(58,596)	(1,863)	(10,956)	-	(71,415)
Carrying amount at 30 June 2021	152,656	943,252	25,169	36,717	5,832	1,163,626

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-2 RECOGNITION AND ACQUISITION

Accounting policy – Recognition

Basis of capitalisation and recognition thresholds

Items of property, plant and equipment with a historical cost or other value equal to or exceeding the following thresholds in the year of acquisition are reported as property, plant and equipment in the following classes:

Buildings (including land improvements)	\$10,000
Land	\$1
Plant and Equipment	\$5,000
Other (including heritage & cultural)	\$5,000

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

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

Componentisation of complex assets

The department's complex assets are its special purpose courthouses.

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset. Components are separately recorded and valued on the same basis as the asset class to which they relate. The accounting policy for depreciation of complex assets, and estimated useful lives of components, are disclosed in Note C3-5.

On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. Where the complex asset qualifies for recognition, components are then separately recorded in line with the Department's complex asset component structures. The complex assets are componentised to ensure a more accurate recognition of depreciation expense.

When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant component will flow to the department in conjunction with the other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

Accounting policy – Cost of acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-Government change or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at date of acquisition.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-3 MEASUREMENT USING HISTORICAL COST

Accounting policy

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

C3-4 MEASUREMENT USING FAIR VALUE

Accounting policy

Land, buildings and heritage and cultural assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable.

The cost of items acquired during the financial year has been judged by management of the Department of Justice and Attorney-General to materially represent their fair value at the end of the reporting period.

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer, or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process is managed by a team in the department's Financial Services Branch, who determine the specific revaluation practices and procedures. Financial Services Branch reviewed its revaluation practices to ensure compliance with AASB 13 and reported the revaluation outcomes to the department's Audit and Risk Management Committee.

Use of Specific Appraisals

Revaluations using independent professional valuer appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal. This is arranged by the Financial Services Branch in consultation with the Audit and Risk Management Committee.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs (as defined in Note D1-1). Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

Use of Indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The Department of Justice and Attorney-General ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. AssetVal Pty Ltd supplies the indices used for the various types of assets. Such indices are either publicly available, or are derived from market information available to AssetVal Pty Ltd. AssetVal Pty Ltd provides assurance of their robustness, validity and appropriateness for application to the relevant assets. Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer or internal expert, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided by AssetVal Pty Ltd based on the departments' own particular circumstances.

Accounting for Changes in Fair Value

Any revaluation increment arising on the revaluation of an asset is credited to the revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

For specific appraisal asset revaluations using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. In the case of index based asset revaluations the accumulated depreciation is adjusted in line with the index applied. These valuations are generally referred to as the 'gross method'.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-5 DEPRECIATION EXPENSE

Accounting policy

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

Land and artwork are not depreciated as they have an unlimited useful life.

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

Separately identifiable components of complex assets are depreciated according to the useful lives of each component, as doing so results in a material impact on the depreciation expense reported.

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

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use or is ready for its intended use, whichever is the earlier. These assets are then reclassified to the relevant class within property, plant and equipment.

Major spares purchased specifically for particular assets are capitalised and depreciated on the same basis as the asset to which they relate.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is reasonably certain.

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

Depreciation Rates

Key Estimates : Depreciation rates for each class of depreciable asset (including significant identifiable components):

Class	Useful Life
Buildings – Courthouses:	
Fabric	50 - 60 years
Roof	25 - 30 years
Fixtures & Fittings	25 - 30 years
Air Conditioning	13 - 15 years
Fire Protection	13 - 15 years
Electric Light and Power	20 - 24 years
Communications	10 - 12 years
Lifts	15 years
Security	10 - 12 years
Infrastructure	50 - 60 years
Plant and equipment:	
Leasehold improvements	3 - 30 years
Audio equipment	2 - 24 years
Computer equipment	2 - 26 years
Office equipment	4 - 20 years
Electrical equipment	11 - 16 years
Furniture	7 - 23 years
Plant and machinery	9 years
Other	4 - 18 years

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C3-6 IMPAIRMENT

Accounting policy

Indicators of impairment and determining recoverable amount

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

- As a not-for-profit entity, certain property, plant and equipment of the department is held for the continuing use of its service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with AASB 136, where such assets are measured at fair value under AASB 13, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. As a consequence, AASB 136 does not apply to such assets unless they are measured at cost.
- For other non-specialised property, plant and equipment measured at fair value, where indicators of impairment exist, the only difference between the asset's fair value and its fair value less costs of disposal is the incremental costs attributable to the disposal of the asset. Consequently, the fair value of the asset determined under AASB 13 will materially approximate its recoverable amount where the disposal costs attributable to the asset are negligible. After the revaluation requirements of AASB 13 are first applied to these assets, applicable disposal costs are assessed and, in the circumstances where such costs are not negligible, further adjustments to the recoverable amount are made in accordance with AASB 136.

For all other remaining assets measured at cost, and assets within the economic entity held for the generation of cash flows recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use.

Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the department no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

Recognising impairment losses

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

For assets measured at cost, an impairment loss is recognised immediately in the Statement of Comprehensive Income.

Reversal of impairment losses

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

For assets measured at fair value, to the extent the original decrease was expensed through the Statement of Comprehensive Income, the reversal is recognised in income, otherwise the reversal is treated as a revaluation increase for the class of asset through revaluation surplus.

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

Department of Justice and Attorney-General
Notes to the Financial Statements
for the year ended 30 June 2022

C4 INTANGIBLES AND AMORTISATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software Purchased		Software Internally Generated		Software: Work In Progress		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Gross	7,178	11,170	100,070	93,502	2,529	1,597	109,777	106,269
Less: Accumulated amortisation	(5,853)	(8,804)	(83,171)	(75,118)	-	-	(89,024)	(83,922)
Carrying amount at 30 June	1,325	2,366	16,899	18,384	2,529	1,597	20,753	22,347
<i>Represented by movements in carrying amount:</i>								
Carrying amount at 1 July	2,366	942	18,384	12,921	1,597	7,001	22,347	20,864
Acquisitions	-	-	-	-	3,686	5,673	3,686	5,673
Transfers between classes and property, plant and equipment assets	(682)	1,688	3,436	9,428	(2,754)	(11,077)	-	39
Amortisation	(359)	(264)	(4,921)	(3,965)	-	-	(5,280)	(4,229)
Carrying amount at 30 June	1,325	2,366	16,899	18,384	2,529	1,597	20,753	22,347

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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C4 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C4-2 RECOGNITION AND MEASUREMENT

Accounting policy

Intangible assets of the department comprise purchased software and internally developed software.

Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the department's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research activities relating to internally-generated intangible assets is expensed when incurred.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

IFRIC agenda decision on *Configuration or Customisation Costs in a Cloud Computing Arrangement*

Following the issuance of IFRIC's agenda decision on *Configuration or Customisation Costs in a Cloud Computing Arrangement* in April 2021, the department assessed its previously capitalised software. This analysis confirmed that the department's recognition and treatment of previously capitalised software was consistent with the agenda decision, with no effect to previously reported transactions and balances.

In relation to the IFRIC agenda decision, the department considers where the software code resides, whether it is identifiable and whether the department has the power to both obtain economic benefits from the software and restrict the access of others to those benefits. Configuration or customisation costs that do not qualify for recognition as an intangible asset are expensed.

C4-3 AMORTISATION EXPENSE

Accounting policy

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the department. Straight-line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the department's intangible assets is zero.

Useful life

Key Estimate: For each class of intangible asset the following amortisation rates are used:

Intangible asset	Useful life
Software purchased	7 - 24 years
Software internally generated	5 - 24 years

C4-4 IMPAIRMENT

Accounting policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department, including discontinuing the use of the software or patent. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

C4 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C4-5 OTHER DISCLOSURES

Individually significant intangible assets

At 30 June the department holds the following significant intangible assets:

- Queensland Wide Integrated Courts (QWIC) that has a carrying amount of \$4.240 million (2021: \$4.924 million) and a remaining amortisation period of 3 years.
- Blue Card Services IT System that has a carrying amount of \$9.833 million (2021: \$10.604 million) and a remaining amortisation period of 3 years.

C5 PAYABLES

	2022	2021
	\$'000	\$'000
Trade creditors	26,648	35,974
Deferred appropriation payable to Consolidated Fund	12,139	25,049
Equity withdrawal payable	5,971	6,078
Other	1,129	486
Total	45,887	67,587

Accounting policy - Payables

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

C6 ACCRUED EMPLOYEE BENEFITS

Current

Wages outstanding	44	1,626
Annual leave levy payable	9,745	9,078
Long service leave levy payable	2,262	1,984
Judicial allowance	116	78
Superannuation payable	-	131
Total	12,167	12,897

Accounting policy – Accrued employee benefits

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

C7 OTHER LIABILITIES

Current

Contract liabilities	230	117
Other unearned revenue	88	66
Total	318	183

Non-Current

Security deposits	100	105
Total	100	105

Disclosure – Contract liabilities

Contract liabilities arise from contracts with customers while other unearned revenue arise from transactions that are not contracts with customers.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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C8 EQUITY

C8-1 CONTRIBUTED EQUITY

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the Department. The following items are recognised as contributed equity by the Department during the reporting and comparative years:

- Appropriations for equity adjustments (refer Note C8-2); and
- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities.

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from consolidated fund to equity adjustment

	2022 \$'000	2021 \$'000
Original budgeted equity adjustment appropriation	(55,323)	(45,458)
Supplementary amounts:		
Transfers from/to other headings - variation in headings	(1,463)	2,222
Equity adjustment receipts (payments)	(56,786)	(43,236)
Less: Opening balance of equity adjustment receivable	866	1,562
Plus: Closing balance of equity adjustment receivable	613	866
Plus: Opening balance of equity adjustment payable	737	632
Less: Closing balance of equity adjustment payable	-	737
Equity adjustment recognised in Contributed Equity	(56,302)	(44,037)
Variance between original budgeted and actual equity adjustment appropriation	979	(1,421)

C8-3 REVALUATION SURPLUS BY ASSET CLASS

Accounting policy

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

	Land \$'000	Buildings \$'000	Heritage and Cultural Assets \$'000	Total \$'000
Balance 1 July 2020	110,141	411,704	14,596	536,441
Revaluation increments	1,681	85,987	7,036	94,704
Revaluation decrements	(22,981)	(38,724)	(513)	(62,218)
Equity classification adjustment*	-	(103)	(540)	(643)
Balance - 30 June 2021	88,841	458,864	20,579	568,284
Revaluation increments	10,243	53,237	1,191	64,671
Revaluation decrements	(6)	-	(85)	(91)
Equity classification adjustment*	-	(75)	-	(75)
Balance - 30 June 2022	99,078	512,026	21,685	632,789

* Equity reclassification between the asset revaluation surplus and accumulated surplus is due to the disposal of non-current assets which had previously been revalued.

SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

What is fair value?

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the department include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the department include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the department's assets/liabilities, internal records of recent construction costs (and/or estimates of such costs), assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

Fair value measurement hierarchy

Details of individual assets and liabilities measured under each category of fair value are set out in the table at Note D1-3.

The Department of Justice and Attorney-General does not recognise any financial assets or financial liabilities at fair value.

All assets and liabilities of the department for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

Level 1	represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
Level 2	represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
Level 3	represents fair value measurements that are substantially derived from unobservable inputs

None of the department's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy.

Following specific appraisal of the department's land and building portfolio, effective 31 March 2021, the following transfers of assets were made during 2020-21 between fair value hierarchy levels. This was due to a lack of sales data within the same zoning requiring the valuers to apply significant judgement to the available sales data.

- \$130.578 million in land has been transferred from Level 2 to Level 3 (Note C3-1). This relates to twenty one of the department's portfolio of thirty seven land assets.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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D1 FAIR VALUE MEASUREMENT (continued)

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES

Land

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2021-22	2020-21		
Land - Court houses	Indexation	Specific appraisals	31-Mar-21	Level 2 & 3

The department's Court House land assets were revalued in the current financial year by AssetVal Pty Ltd with an effective date of 31 March 2022.

The Market Approach is adopted for the specific appraisal of land assets. In determining the fair value of land, adjustments were made to take into account the location of the department's land, its size, street/road frontage and access, its topography, any significant restrictions and the valuer's professional judgement. As specific appraisal valuations are significantly based on sales market data with varying levels of unobservable inputs, there are both level 2 and level 3 categories within the land assets.

The market approach was also used for the index based valuations in the 2021-22 financial year. Indices were developed for the movements in each relevant property market based on the publicly available sales data over the 2021-22 financial year. In line with the previous specific appraisals there are both level 2 and level 3 fair values.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2022.

Buildings

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2021-22	2020-21		
Buildings - Court houses	Indexation	Specific appraisals	31-Mar-21	Level 3

All of the department's buildings and land improvements in respect of courthouses (including heritage buildings) have been assessed as specialised buildings and land improvements. The valuation of these assets is based on the fact that current use is highest and best use.

The department's Court Houses were revalued in the current financial year by AssetVal Pty Ltd with an effective date of 31 March 2022.

The buildings are valued using current replacement cost method, adjusting for the associated depreciation. As depreciation adjustments are considered to be significantly unobservable by nature, specialised buildings are classified as level 3 fair value measurements.

Specific appraisals require a site visit to determine the structural details of the buildings such as type and size of structure, construction material used, level of finish, fixtures installed and location of structure and assess the condition based on The Institute of Public Works Engineering Australian condition rating scores and effect on useful life model.

In a specific appraisal the current replacement cost is calculated based on a square metre rate applicable to similar building structures as determined by the valuer. The rate is based on recent construction data, Rawlinson's cost data and valuer's internal data base of unit rates. The replacement cost of the building is apportioned to the building components based on the specific building type.

The remaining useful life percentage as determined by the condition assessment determines the buildings component's remaining useful life and fair value for valuation purposes.

Indices applied in 2021-22 were estimated based on price movements of recent actual costs, contract data for similar structures, cost guides, other relevant publications such as Rawlinson's rates for building and construction and AssetVal's internal database of unit rates. The basis of derivation of these indices are consistent with the underlying data inputs adopted for previous specific appraisals.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2022.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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D1 FAIR VALUE MEASUREMENT (continued)

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES (continued)

Heritage and cultural assets

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2021-22	2020-21		
Heritage buildings - Court house	Indexation	Specific appraisals	31-Mar-21	Level 3

The department's heritage building assets were revalued in the current financial year by AssetVal Pty Ltd with an effective date of 31 March 2022.

The department's heritage courthouse buildings have been assessed as specialised buildings and revalued on the same basis as the department's non-heritage courthouse buildings by the same AssetVal Pty Ltd valuation team.

The valuation represents the cost of replacing the service potential of the building using Level 3 fair value measurements, however the heritage aspects of the building have not been valued.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2022.

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2021-22	2020-21		
Artwork - all locations	Specific appraisals	Desktop	31-Mar-22	Level 3

In respect of artwork, valuation is determined by a comparison to similar examples of the artist's work in existence throughout Australia and research on prices paid for similar examples offered at auction or through art galleries in recent years.

Independent valuations of the artworks were performed as at 31 March 2022 by Ross Searle, a registered valuer on the Australian Government Approved Valuers list. The valuer advised there was no further material changes in 'fair value' as at 30 June 2022. The fair value of artwork at 30 June 2022 is \$6.908 million (2021: \$6.768 million).

D1-3 CATEGORISATION OF ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

	Level 2		Level 3		Total	
	2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land - Court houses	23,178	22,078	139,715	130,578	162,893	152,656
Buildings - Court houses	-	-	939,608	943,252	939,608	943,252
Heritage buildings-Court houses	-	-	17,361	18,401	17,361	18,401
Artwork - all locations	-	-	6,908	6,768	6,908	6,768
Total	23,178	22,078	1,103,592	1,098,999	1,126,770	1,121,077

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the department becomes party to the contractual provisions of the financial instrument. The department has the following categories of financial assets and financial liabilities:

- Cash and cash equivalents - Note C1
- Receivables at amortised cost - Note C2
- Payables at amortised cost - Note C5

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The department does not enter into transactions for speculative purposes, nor for hedging.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS

(a) Risk exposure

Financial risk management is implemented pursuant to government and departmental policy. The Department of Justice and Attorney-General's operational activities are not exposed to substantial financial risk. All financial risk is currently managed by the Financial Services Branch under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas.

The Department of Justice and Attorney-General's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk in respect of its payables (Note C5).
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.	The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices. The department is exposed to interest rate risk through its cash deposited in interest bearing accounts (Note C1).

(b) Risk measurement and management strategies

The Department of Justice and Attorney-General measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis	The department manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the department monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	The department manages liquidity risk by ensuring sufficient funds are available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.
Market risk	Interest rate sensitivity analysis	The department does not undertake any hedging in relation to interest risk and manages its risk as per the department's liquidity risk management strategy articulated in the department's Financial Management Practice Manual.

D2-3 CREDIT RISK DISCLOSURES

Credit risk management practices

Financial assets that are over 30 days past due are considered to have a significant increase in credit risk. However as the department only has trade receivables (Note C2) as financial assets impacted by credit risk, its loss allowance is always measured at lifetime expected credit losses.

The department typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the department is unlikely to receive the outstanding amounts in full. The department's assessment of default does not take into account any collateral or other credit enhancements.

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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D2 FINANCIAL RISK DISCLOSURES (continued)

D2-4 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

Liquidity risk refers to the situation where the organisation may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.
There is a surplus of \$47.404 million (2021: \$40.905 million) in current assets to meet the obligations of current liabilities. Accordingly the liquidity risk is considered to be low.

D3 CONTINGENCIES

Litigation in progress

As at 30 June 2022, the following cases were filed in the courts naming the State of Queensland acting through the Department of Justice and Attorney-General as defendant:

	2022	2021
	Number of cases	Number of cases
High Court	1	-
Federal Circuit Court	1	-
Supreme Court	10	3
District Court	1	1

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the litigation before the courts at this time.

Effective 1 July 2001, the Department of Justice and Attorney-General joined the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants. This includes any cases that existed as at 1 July 2001 and cases that have arisen since that date.

D4 COMMITMENTS

Capital expenditure commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2022	2021
	\$'000	\$'000
Buildings		
Not later than 1 year	<u>2,663</u>	<u>4,703</u>
	2,663	4,703
Intangibles		
Not later than 1 year	<u>66</u>	<u>206</u>
	66	206

D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards and interpretations issued with future effective dates are either not applicable to the Department of Justice and Attorney-General's activities, or have no material impact on the department.

SECTION 5
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES AND SIGNIFICANT FINANCIAL IMPACTS FROM COVID-19 PANDEMIC

This section contains explanations of major variances between the department's actual 2021-22 financial results and the original budget presented to Parliament.

SIGNIFICANT FINANCIAL IMPACTS - COVID-19 PANDEMIC

The following significant transactions were recognised by the Department of Justice and Attorney-General in response to the COVID-19 pandemic.

Operating Statement - Controlled

	2022	2021
	\$'000	\$'000
<u>Significant expense transactions arising from COVID-19</u>		
COVID-19 Domestic and Family Violence assistance programs *	1,200	2,646
COVID-19 Service procurement payments *	2,467	4,094
COVID-19 Women's Legal Service Helpline Services	-	340
<u>Significant revenue transactions arising from COVID-19</u>		
Additional revenue received to fund COVID-19 initiatives*	4,400	13,468

* The 2021 amounts relate to expenses and revenues for the Office for Women and Violence Prevention from 1 December 2020 to 30 June 2021.

Balance Sheet

The economic impact of the COVID-19 pandemic has not materially affected the department's ability to collect receivables as the majority of receivables are with other government organisations.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

E2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME (Controlled Activities)

	2022	2022	
	Actual	Original	Budget
Variance	\$'000	Budget	Variance
Notes		\$'000	\$'000
Income from Continuing Operations			
Appropriation revenue	V1 727,204	711,479	15,725
User charges and fees	107,705	105,926	1,779
Grants and contributions	13,388	12,949	439
Other revenue	545	354	191
Total Revenue	848,842	830,708	18,134
Expenses from Continuing Operations			
Employee expenses	398,581	382,090	16,491
Supplies and services	356,464	365,375	(8,911)
Grants and subsidies	3,720	1,784	1,936
Depreciation and amortisation	79,647	75,771	3,876
Impairment losses on financial assets	22	-	22
Other expenses	1,936	1,688	248
Total Expenses from Continuing Operations	840,370	826,708	13,662
Operating Result for the Year	8,472	4,000	4,472
OTHER COMPREHENSIVE INCOME			
<i>Items that will not be reclassified to Operating Result</i>			
Increase (decrease) in asset revaluation surplus	64,580	-	64,580
Total for Items that will not be reclassified to Operating Result	64,580	-	64,580
TOTAL COMPREHENSIVE INCOME	73,052	4,000	69,052

E2-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME

V1. The increase is due to additional appropriation funding provided by Government (\$20.5 million), partially offset by funding realigned between financial years (\$1.9 million) and funding category reclassifications (\$2.8 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

		2022	2022	
	Variance	Actual	Original	Budget
	Notes	\$'000	Budget	Variance
			\$'000	\$'000
Current Assets				
Cash and cash equivalents	V2	70,894	46,670	24,224
Receivables	V3	26,594	18,932	7,662
Inventories		262	266	(4)
Other current assets		8,026	7,975	51
Total Current Assets		105,776	73,843	31,933
Non Current Assets				
Property, plant and equipment	V4	1,169,495	1,104,210	65,285
Intangible assets		20,753	21,436	(683)
Total Non Current Assets		1,190,248	1,125,646	64,602
Total Assets		1,296,024	1,199,489	96,535
Current Liabilities				
Payables	V5	45,887	21,429	24,458
Accrued employee benefits		12,167	12,069	98
Other current liabilities		318	428	(110)
Total Current Liabilities		58,372	33,926	24,446
Non Current Liabilities				
Other non current liabilities		100	105	(5)
Total Non Current Liabilities		100	105	(5)
Total Liabilities		58,472	34,031	24,441
Net Assets		1,237,552	1,165,458	72,094

E3-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION

V2. The increase is primarily attributable to an increase in payables (\$24.5 million) as well as the current year surplus (\$8.5 million) and is partially offset by a higher level of receivables (\$7.7 million).

V3. The increase is primarily due to higher annual leave central scheme receivables (\$3 million) and trade receivables (\$1.7 million). There is also a higher level of sundry receivables (\$2.3 million) as well as increased equity injection receivable (\$0.7 million).

V4. The increase is primarily due to higher opening balances due to asset revaluations in the prior year (\$16.6 million) and the current year revaluation increment (\$51.5 million). These increases are partially offset by a lower than budgeted level of acquisitions (\$3.7 million).

V5. The increase is primarily due to the recognition of a payable to government for end of year funding adjustments (\$12.1 million) and a higher level of trade payables (\$8.6 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	2022	2022	
	Actual	Original	Budget
Variance	\$'000	Budget	Variance
Notes		\$'000	\$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Service appropriation receipts	714,294	711,479	2,815
User charges and fees	106,664	105,926	738
Grants and other contributions	7,843	8,152	(309)
GST input tax credits from ATO	30,030	23,000	7,030
GST collected from customers	6,329	5,652	677
Interest receipts	137	50	87
Other	399	304	95
<i>Outflows:</i>			
Employee expenses	(398,289)	(382,082)	(16,207)
Supplies and services	(362,488)	(360,578)	(1,910)
Grants and subsidies	(3,039)	(1,784)	(1,255)
Insurance premiums	(667)	-	(667)
GST paid to suppliers	(31,081)	(23,000)	(8,081)
GST remitted to ATO	(6,159)	(5,652)	(507)
Other	(1,300)	(1,688)	388
Net cash provided by operating activities	62,673	79,779	(17,106)
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment	144	-	144
<i>Outflows:</i>			
Payments for property, plant and equipment	(15,800)	(16,436)	636
Payments for intangibles	(3,686)	(3,290)	(396)
Net cash used in investing activities	(19,342)	(19,726)	384
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections	V6 15,655	12,242	3,413
<i>Outflows:</i>			
Equity withdrawals	(77,928)	(70,830)	(7,098)
Net cash provided by (used in) financing activities	(62,273)	(58,588)	(3,685)
Net increase (decrease) in cash and cash equivalents	(18,942)	1,465	(20,407)
Cash and cash equivalents - opening balance	89,836	45,205	44,631
Cash and cash equivalents - closing balance	70,894	46,670	24,224

E4-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS

V6. The variance is due to funding category reclassifications (\$3.1 million) and additional appropriation funding provided by Government (\$0.3 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ITEMS

The department administers, but does not control, certain activities on behalf of the Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

Notes	Justice Services			Liquor, Gaming and Fair Trading Services			General Not Attributed			ADMINISTERED TOTAL	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	
Administered Income											
Appropriation revenue *	130,924	122,095	61,173	76,944	298,206	475,508	490,303	674,547			
User charges and fees	646	572	63,170	56,866	-	-	63,816	57,438			
Royalties and land rents	-	-	8,000	8,000	-	-	8,000	8,000			
Grants and contributions	-	-	-	-	2,699	2,188	2,699	2,188			
Interest revenue - solicitor trusts	3,134	1,293	-	-	-	-	3,134	1,293			
Other revenue	5,200	5,737	2,533	3,874	144	-	7,877	9,611			
Total Administered Income	139,904	129,697	134,876	145,684	301,049	477,696	575,829	753,077			
Administered Expenses											
Employee expenses	81,553	76,291	-	-	-	-	81,553	76,291			
Supplies and services	4,187	4,252	981	1,020	-	-	5,168	5,272			
Grants and subsidies	17,066	15,793	61,383	75,254	301,049	287,696	379,498	378,743			
Benefit payments	28,143	25,694	-	-	-	-	28,143	25,694			
Impairment losses on financial assets	(165)	461	615	1,699	-	-	450	2,160			
Other expenses	-	-	231	1,772	-	-	231	191,772			
Total Administered Expenses	130,784	122,491	63,210	79,745	301,049	477,696	495,043	679,932			
Transfers of Administered Income to Government **	9,120	7,206	71,666	65,939	-	-	80,786	73,145			
Operating Surplus/(Deficit)	-	-	-	-	-	-	-	-			

* Appropriation revenue is provided in cash via Queensland Treasury and funds activities / expenses that the department administers on behalf of the Government.

** The department periodically transfers to Queensland Government the amount of all cash collected in respect of administered revenue itemised under "Administered Income" (excluding appropriation revenue).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

F1 ADMINISTERED ITEMS (continued)

F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	Notes	Justice Services		Liquor, Gaming and Fair Trading Services		General Not Attributed		ADMINISTERED TOTAL	
		2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Administered Assets									
<i>Current</i>									
Cash and cash equivalents		18,791	20,214	41,338	18,430			59,530	38,644
Receivables	F1-9	75,259	60,329	(1,275)	2,025	(599)		74,583	62,354
Prepayments		298	603	-	-	599		298	603
Total Current Assets		94,348	81,146	40,063	20,455	-	-	134,411	101,601
<i>Non Current</i>									
Prepayments - Queens Wharf Casino exclusivity licence fee		-	-	91,500	91,500	-	-	91,500	91,500
Total Non Current Assets		-	-	91,500	91,500	-	-	91,500	91,500
Total Assets		94,348	81,146	131,563	111,955	-	-	225,911	193,101
Administered Liabilities									
<i>Current</i>									
Payables		6,087	3,700	35,884	16,276	-	-	41,971	19,976
Accrued employee benefits	F1-10	10,086	9,271	-	-	-	-	10,086	9,271
Provisions - Victim assistance claims	F1-11	13,549	13,309	-	-	-	-	13,549	13,309
Total Current Liabilities		29,722	26,280	35,884	16,276	-	-	65,606	42,556
<i>Non Current</i>									
Accrued employee benefits		7,456	7,366	-	-	-	-	7,456	7,366
Provisions - Victim assistance claims	F1-11	56,201	46,531	-	-	-	-	56,201	46,531
Unearned revenue		-	-	91,500	91,500	-	-	91,500	91,500
Total Non Current Liabilities		63,657	53,897	91,500	91,500	-	-	155,157	145,397
Total Liabilities		93,379	80,177	127,384	107,776	-	-	220,763	187,953
Net Administered Assets		969	969	4,179	4,179	-	-	5,148	5,148

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

F1 ADMINISTERED ITEMS (continued)

F1-3 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED INCOME

	2022	2021
	\$'000	\$'000
Original budgeted administered appropriation	474,308	460,636
Supplementary amounts:		
Transfers from/(to) other headings (variation in headings)	-	468
Unforeseen expenditure	3,092	188,940
Total administered appropriation received (cash)	477,400	650,044
Less: Equity injection	-	340
Less: Opening balance of administered appropriation revenue receivable	55,706	30,863
Plus: Closing balance of administered appropriation revenue receivable	68,609	55,706
Administered appropriation revenue recognised in Note F1-1	490,303	674,547

F1-4 USER CHARGES AND FEES

Revenue from contracts with customers		
Licence fees	58,271	51,248
Sale of services	401	386
Other user charges and fees		
Other regulatory fees	5,144	5,804
Total	63,816	57,438

Licence fees

Revenue from licence fees principally comprises the issuance of liquor and gaming licences and fair trading occupational licences. Revenue for all licence fees is recognised when the licence is issued.

F1-5 EMPLOYEE EXPENSES

Employee Benefits

Wages and salaries	70,766	67,452
Employer superannuation contributions	5,143	4,660
Long service leave levy	991	856
Annual leave levy	3,589	2,548

Employee Related Expenses

Other employee related expenses	1,064	775
Total	81,553	76,291

	2022	2021
Full-Time Equivalent Employees *	170	166

* FTE data as at 30 June 2022 (based upon the fortnight ending 1 July 2022)

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2022

F1 ADMINISTERED ITEMS (continued)

F1-6 GRANTS AND SUBSIDIES

	2022 \$'000	2021 \$'000
Legal Aid Queensland	189,306	179,189
Gambling Community Benefit Fund	60,552	74,740
Crime and Corruption Commission	63,897	63,563
Aboriginal and Torres Strait Islander Legal Service	25,784	24,770
Queensland Family and Child Commission	14,073	13,678
Queensland Human Rights Commission	8,301	7,263
Office of the Information Commissioner	7,347	7,289
Legal Services Commission	4,739	3,881
Supreme Court Library Queensland	3,983	3,922
Prostitution Licensing Authority	748	-
Safe Night Precinct Boards	590	273
Bar Association Queensland	178	175
Total	379,498	378,743

F1-7 BENEFIT PAYMENTS

Victim Assist Queensland payments	25,561	23,355
Appeal costs payments	2,582	2,339
Total	28,143	25,694

F1-8 OTHER EXPENSES

Property agents and motor dealers claims	231	1,772
Queensland Floods Class Action settlement contribution *	-	190,000
Total	231	191,772

* \$190 million was appropriated to the Department of Justice and Attorney-General as the State's settlement contribution to the Queensland Floods Class Action. The funds were transferred to the Crown Law Trust Account on 11 May 2021.

F1-9 RECEIVABLES

Trade debtors	9,611	10,382
Less: Allowance for impairment	(9,167)	(8,552)
	444	1,830
Monetary penalties receivable	6,192	6,593
Less: Allowance for impairment	(4,842)	(5,185)
	1,350	1,408
Pecuniary penalty orders receivable	15,586	15,699
Less: Allowance for impairment	(14,322)	(14,408)
	1,264	1,291
GST receivable	97	27
Appropriation receivable	68,609	55,706
Solicitors' Trust Account interest	1,365	99
Annual leave reimbursements	1,098	1,373
Long service leave reimbursements	199	423
Other	157	197
Total	74,583	62,354

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F1 ADMINISTERED ITEMS (continued)

F1-9 RECEIVABLES (continued)

Accounting policy - Penalties

Debtors in relation to penalties administered on a whole-of-government basis are recorded at the amount ordered by the Court. These debtors include pecuniary penalty orders, fines where a warrant has been issued as well as unenforceable debts, with impairment being provided based on an assessment of future recoverability. No interest is charged and no security is obtained.

Accounting policy - Impairment of Receivables

The loss allowance for administered debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. The impact of economic changes and relevant industry data form part of the administered debtor's impairment assessment.

Where the department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the department has ceased enforcement activity. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

	2022	2021
	\$'000	\$'000
F1-10 PAYABLES		
Trade creditors	19,671	656
Transfers to Government payable	22,022	19,122
Other	278	198
Total	41,971	19,976
F1-11 ACCRUED EMPLOYEE BENEFITS		
Current		
Wages outstanding	702	567
Annual leave levy payable	971	933
Long service leave levy payable	268	226
Expense of Office and Jurisprudential allowance	5,361	4,774
Judges' long leave	2,784	2,771
Total	10,086	9,271
Non current		
Judges' long leave	7,456	7,366
Total	7,456	7,366

Accounting policy – Accrued employee benefits

In accordance with AASB 119 *Employee Benefits*, the State Actuary calculates the judges long leave liability by applying the gross discount rate which is the annually convertible yield of a notional duration matched Commonwealth Government nominal bond at the relevant date, as published by the Reserve Bank of Australia.

Accounting policy – Jurisprudential allowance

Liabilities for judicial allowances are recognised and measured as the amount due but unpaid at reporting date based on allowances prescribed by sections 16 to 22 of the *Judicial Remuneration Act 2007*. Allowances are permitted to accrue up to seven years and any unused portion beyond this period is no longer payable.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F1 ADMINISTERED ITEMS (continued)

F1-12 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS AND SIGNIFICANT FINANCIAL IMPACTS - COVID-19 PANDEMIC

This section contains explanations of major variances between the department's actual 2021-22 financial results and the original budget presented to Parliament for administered activities.

SIGNIFICANT FINANCIAL IMPACTS - COVID-19 PANDEMIC

Operating Statement

The Department of Justice and Attorney-General waived the collection of liquor and wine licence revenue from 1 July 2021 to 30 June 2022. The amount of revenue forgone from 1 July 2021 to 30 June 2022 is calculated to be approximately \$21.75 million based on the licences renewed during this time.

The Department of Justice and Attorney-General waived the collection of liquor and wine licence revenue from 1 July 2020 to 30 June 2021 and Brisbane Casino licence revenue from 1 April 2020 to 30 September 2020. The amount of revenue forgone from 1 July 2020 to 30 June 2021 is calculated to be approximately \$22.00 million based on the licences renewed during this time.

BUDGET TO ACTUAL COMPARISON

	Variance Notes	2022 Actual \$'000	2022 Original Budget \$'000	Budget Variance \$'000
INCOME AND EXPENDITURE				
Administered Income				
Appropriation revenue		490,303	474,308	15,995
User charges and fees	V1	63,816	76,985	(13,169)
Royalties and land rents		8,000	8,000	-
Grants and contributions		2,699	863	1,836
Interest revenue		3,134	1,057	2,077
Other revenue		7,877	5,877	2,000
Total Administered Income		575,829	567,090	8,739
Administered Expenses				
Employee expenses		81,553	78,750	2,803
Supplies and services		5,168	4,874	294
Grants and subsidies		379,498	361,063	18,435
Benefit payments		28,143	29,530	(1,387)
Impairment losses on financial assets		450	850	(400)
Other expenses		231	1,549	(1,318)
Total Administered Expenses		495,043	476,616	18,427
Transfers of Administered Income to Government		80,786	90,474	(9,688)
Operating Surplus/(Deficit)		-	-	-

Notes Explaining Major Variances for Administered Activities

V1. The decrease predominantly relates to the waiving of current annual liquor licence fees in 2021-22 (\$21.6 million) and decreased sales of gaming authorities (\$4.2 million) partially offset by increased casino licence revenue (\$5.8 million) and increased property occupational licence fee revenue (\$6.1 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F1 ADMINISTERED ITEMS (continued)

F1-12 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS AND SIGNIFICANT FINANCIAL IMPACTS - COVID-19 PANDEMIC (continued)

		2022	2022	
	Variance	Actual	Original	Budget
	Notes	\$'000	Budget	Variance
			\$'000	\$'000
ASSETS AND LIABILITIES				
Administered Assets				
<i>Current</i>				
Cash and cash equivalents	V2	59,530	28,015	31,515
Receivables		74,583	74,782	(199)
Prepayments		298	754	(456)
Total Current Assets		134,411	103,551	30,860
<i>Non Current</i>				
Prepayments - Queens Wharf Casino exclusivity licence fee		91,500	91,500	-
Total Non Current Assets		91,500	91,500	-
Total Assets		225,911	195,051	30,860
Administered Liabilities				
<i>Current</i>				
Payables	V3	41,971	30,386	11,585
Accrued employee benefits	V4	10,086	7,293	2,793
Provisions	V5	13,549	12,799	750
Unearned revenue		-	101	(101)
Total Current Liabilities		65,606	50,579	15,027
<i>Non Current</i>				
Accrued employee benefits	V4	7,456	6,301	1,155
Provisions	V5	56,201	41,523	14,678
Unearned revenue		91,500	91,500	-
Total Non Current Liabilities		155,157	139,324	15,833
Total Liabilities		220,763	189,903	30,860
Net Administered Assets		5,148	5,148	-

Notes Explaining Major Variances for Administered Activities

V2. The variance predominantly relates to an increase in the victims of crime financial assistance and compensation scheme provision (\$15.4 million) and judicial officer's accrued employee benefits (\$4.2 million). It also relates to an increase in payables for the Gambling Community Benefit Fund (\$17.6 million) partially offset by a reduction in Legal Aid Queensland payable (\$5 million).

V3. The variance mainly relates to an increase in payables for the Gambling Community Benefit Fund (\$17.6 million) partially offset by a reduction in Legal Aid Queensland payable (\$5 million).

V4. The variance relates to an increase in judicial officers' accrued employee benefits.

V5. The variance relates to an increase in the victims of crime financial assistance and compensation scheme provision.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F2 TRUST TRANSACTIONS AND BALANCES

F2-1 TRUST ACTIVITIES

As the department performs only a custodial role in respect of the transactions and balances of the trust funds identified below, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

The Queensland Auditor-General performed the audit of the department's trust transactions for 2021-22.

	Total Revenue		Total Expenses		Net surplus/(deficit)		Total Current Assets		Total Current Liabilities		Net Assets	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Court Suitors Fund - <i>Court Funds Act 1973</i> s 5 - Holds money relating to the civil matters pending finalisation of the court action.	29,180	19,246	10,156	23,836	19,024	(4,590)	49,536	30,512	49,536	30,512	-	-
Crown Law - Holding account to remit settlement funds to recipients in accordance with instructions from Crown Law clients.	64,673	238,732	61,905	239,898	2,768	(1,166)	5,253	2,484	5,253	2,484	-	-
Queensland Civil and Administrative Tribunal - <i>Queensland Civil and Administrative Tribunal Act 2009</i> s 161 - Responsible for making decisions on a range of jurisdictions and reviewing decisions that have been previously made by a Queensland Government department, local government or regulatory authority.	-	-	17	-	(17)	-	1	18	1	18	-	-
Funeral Benefit Trust Fund - <i>Funeral Benefit Business Act 1982</i> s 9(1) - Holds money from contributors as a result of agreements that were made between 1940 and 1973.	32	40	57	65	(25)	(25)	5,230	5,279	1	25	5,229	5,254
Australian Coordinating Registry - <i>Births, Deaths and Marriages Registration Act 2003</i> s 39 - Holds money relating to the application, assessment and distribution of Fact of Death and Cause of Death matters.	231	1,262	1,328	2,635	(1,097)	(1,373)	123	1,097	123	1,097	-	-

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F2 TRUST TRANSACTIONS AND BALANCES (continued)

F2-2 PRESCRIBED SECURITIES FOR PUBLIC ACCOUNTANTS TRUST ACCOUNTS

The department holds securities in relation to moneys held in trust funds of public accountants operating pursuant to the *Trust Accounts Act 1973*.

Section 31 (2) of the *Trust Accounts Act 1973* requires a trustee to lodge with the department, prescribed security in relation to moneys held in the trust account of the public accountant.

As the department performs only a custodial role in respect of administering these securities, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

The total value of securities held for 122 trustees as at 30 June 2022 is \$1,194,286 (2021: \$1,223,898).

F2-3 AGENCY TRANSACTIONS

The department acts as an agent in the collection and distribution of unpaid infringement fines and court ordered monetary amounts for various external parties including other Queensland Government departments and agencies (such as the Motor Accident Insurance Commission), Commonwealth agencies, Local Government bodies, Universities and individuals.

Fees of \$0.12 million (2021: \$0.16 million) were earned by the department for providing these agency services. This amount is accounted for in controlled user charges (Note B1-2).

	2022	2021
	\$'000	\$'000
Balance 1 July	2,934	3,318
Collections	37,533	27,979
Distributions to principals	<u>(37,154)</u>	<u>(28,363)</u>
Balance 30 June	<u>3,313</u>	<u>2,934</u>

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

Notes to the Financial Statements

for the year ended 30 June 2022

**SECTION 7
OTHER INFORMATION**

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Details of Key Management Personnel (KMP)

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence.

The following details for non-Ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2021-22 and 2020-21. Further information on these positions can be found in the body of the Annual Report under the section relating to Board of Management.

Position	Position Responsibility
Director-General	The Director-General is responsible for the services delivered by the Department of Justice and Attorney-General, providing justice-related services to the community, which are supported and enabled by our justice capability to achieve the agency's vision: Justice for all through safe, fair and responsible communities.
Deputy Director-General, Justice Services	The Deputy Director-General is responsible for the efficient, effective and economic administration of justice services within the department and supports the achievement of the departmental objectives to improve the administration of Queensland's justice system and protect the rights and interests of Queenslanders.
Deputy Director-General, Liquor, Gaming and Fair Trading	The Deputy Director-General is responsible for the efficient, effective and economic administration of liquor, gaming and fair trading services within the department, ensuring the departmental objective to improve safety and fairness for Queensland businesses and consumers is met.
Assistant Director-General, Corporate Services	The Assistant Director-General is responsible for the efficient, effective and economic administration of corporate services supporting the department to meet its' goals and objectives.
Assistant Director-General, Strategic Policy and Legal Services	The Assistant Director-General is responsible for the efficient, effective and economic administration of strategic policy and legal services within the department.
Crown Solicitor	The Crown Solicitor is responsible for resolving conflict of interests when Crown Law is representing and setting the professional and ethical standards of the legal practice.
Director of Public Prosecutions	The Director of Public Prosecutions has the primary function of prosecuting on behalf of the State of Queensland people charged with criminal offences in the High Court of Australia, Court of Appeal, Supreme Court, District Court, Childrens Court of Queensland, Magistrates Court (Limited) and Mental Health Court.
Executive Director, Financial Services	The Executive Director, Financial Services is responsible for direction of the efficient, effective and economic financial administration of the department.
Assistant Director-General, Office for Women and Violence Prevention (formerly Executive Director, Office for Women and Violence Prevention)	The Assistant Director-General, Office for Women and Violence Prevention is responsible for providing strategic and operational leadership and management for the delivery of and investment in women's and violence prevention services across Queensland.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

Notes to the Financial Statements

for the year ended 30 June 2022

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements for the 2021-22 financial year, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses including:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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

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

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

Remuneration Expenses

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2021-22

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General	467	3	11	56	-	537
Deputy Director-General, Justice Services	262	2	6	29	-	299
Deputy Director-General, Liquor, Gaming and Fair Trading	244	3	6	27	-	280
Assistant Director-General, Corporate Services	248	2	6	26	-	282
Assistant Director-General, Strategic Policy and Legal Services	244	2	6	24	-	276
Crown Solicitor	284	2	4	36	-	326
Director of Public Prosecutions	462	25	11	55	-	553
Executive Director, Financial Services (Acting from 20/11/2021)	125	1	3	12	-	141
Executive Director, Financial Services (ceased 19/11/2021)	75	1	2	8	-	86
Assistant Director-General, Office for Women and Violence Prevention (Appointed 25/04/2022)	44	-	1	4	-	49
Assistant Director-General, Office for Women and Violence Prevention (Acting to 24/04/2022)	164	1	4	17	-	186

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

Notes to the Financial Statements

for the year ended 30 June 2022

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

2020-21

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General	465	2	11	58	-	536
Deputy Director-General, Justice Services	258	1	6	29	-	294
Deputy Director-General, Liquor, Gaming and Fair Trading	248	2	6	27	-	283
Assistant Director-General, Corporate Services	230	1	6	26	-	263
Assistant Director-General, Strategic Policy and Legal Services	226	1	6	25	-	258
Crown Solicitor	315	1	5	37	-	358
Director of Public Prosecutions	441	28	10	55	-	534
Executive Director, Financial Services	193	1	5	21	-	220
Executive Director, Office for Women and Violence Prevention (Acting from 01/12/2020)*	103	-	2	12	-	117

*Position transferred from Department of Children, Youth Justice and Multicultural Affairs effective 1 December 2020

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

There have been no transactions with related parties that have materially affected the agency's operating result and/or financial position.

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (C8-1 and C8-2), both of which are provided in cash via Queensland Treasury.

The department provides grants to Legal Aid Queensland, Crime and Corruption Commission, Queensland Human Rights Commission, Office of the Information Commissioner, Prostitution Licensing Authority and Queensland Family and Child Commission (Note F1-6).

The department receives property tenancy and maintenance services from the Department of Energy and Public Works.

G3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the department for the first time in 2021-22 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2021-22.

G4 TAXATION

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Department of Justice and Attorney-General. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

G5 CLIMATE RISK DISCLOSURE

Climate Risk Assessment

The department considers specific financial impacts relating to climate related risks by identifying and monitoring material accounting judgements and estimates used in preparing the financial report. This includes the potential for changes in asset useful lives, changes in the fair value of assets, provisions or contingent liabilities and changes in expenses and revenue.

The department has not identified any material climate related risks relevant to the financial report at the reporting date. The department continues to monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy, and Climate Action Plan 2030.

Current Year Impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Management Certificate
for the year ended 30 June 2022

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Justice and Attorney-General for the financial year ended 30 June 2022 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the department, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Paula Werner CPA
Acting Executive Director, Financial Services



David Mackie
Director-General

29 August 2022

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Justice and Attorney-General

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Justice and Attorney-General.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major departmental service as at 30 June 2022, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

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

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

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

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Valuation of Specialised Buildings (\$939.6 million)

Refer to notes C3-4 and D1-2 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>The Department of Justice and Attorney-General's specialised building were measured at balance date using the current replacement cost method that comprises:</p> <ul style="list-style-type: none"> • Gross replacement cost, less • Accumulated depreciation <p>Specialised buildings represented 100 per cent of the total building assets as at balance date.</p> <p>The department's assets were valued on an annual basis according to the valuation methodology adopted for each category by comprehensively valuing the assets at regular intervals and applying indices in the years between comprehensive valuations.</p> <p>The department derived the gross replacement cost of its specialised buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> • Identifying the components of buildings with separately identifiable replacement costs (known as unit categories) • Developing a unit rate for each of these components, including: <ul style="list-style-type: none"> ○ Estimating the current cost for a modern substitute (including locality factors and on-costs), expressed as a rate per unit ○ Identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference • Indexing unit rates for subsequent increases in input costs. 	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • Obtaining an understanding of the valuation methodology used and assessing its design, integrity and appropriateness using common industry practices • Assessing the competence, capability and objectivity of the experts used by the department • Reviewing the scope and instructions provided to the independent valuer • Evaluating the reasonableness of the indices used against other publicly available information about movements in values for replacement costs of similar assets • Ensuring indices have been correctly applied to the asset classes • Evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> ○ reviewing management's annual assessment of useful lives ○ reviewing for assets with an inconsistent relationship between condition and remaining useful life.

Responsibilities of the department for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

As part of an audit in accordance with the Australian 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 report, 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. This is not done for the purpose of expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department'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 department'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 report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer 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.

From the matters communicated with the Accountable Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2022:

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

Prescribed requirements scope

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



Brydie Morris
as delegate of the Auditor-General

30 August 2022

Queensland Audit Office
Brisbane

Appendix 2 2021–22 Annual report performance

Service standards and other measures	Notes	2020–21 Actual	2021–22 Target	2021–22 Actual
Justice Services				
Service: Courts and Tribunals				
Supreme Court – Trial Division				
Backlog indicator (greater than 24 months) per cent				
• Civil law	1	8.5%	5%	10%
• Criminal law	2	2.2%	5%	3.4%
Clearance rate (finalisations/lodgements) per cent				
• Civil law		88.6%	100%	94.6%
• Criminal law		100.9%	100%	99.5%
District Court				
Backlog indicator (greater than 24 months) per cent				
• Civil law	3	5.9%	5%	5.5%
• Criminal law	4	5.9%	5%	6.1%
Clearance rate (finalisations/lodgements) per cent				
• Civil law		118.7%	100%	102.2%
• Criminal law		106%	100%	96%
Magistrates Court				
Backlog indicator (greater than 12 months) per cent				
• Civil law	5	12.2%	7.5%	11%
• Criminal law	6	19.2%	10.5%	18.2%
Clearance rate (finalisations/lodgements) per cent				
• Civil law		111%	100%	97.7%
• Criminal law		113%	100%	102.5%
Childrens Court				
Backlog indicator (greater than 12 months) per cent				
• Civil law	7	19.8%	8%	19%
• Criminal law	8	9.6%	7%	5.4%
Clearance rate (finalisations/lodgements) per cent				
• Civil law		105%	100%	100.3%
• Criminal law		118.8%	100%	99.2%
Coroners Court				
Backlog indicator (greater than 24 months) per cent	9	14.2%	5%	14.8%
Clearance rate (finalisations/lodgements) per cent		102.3%	100%	101.2%
Land Court and Tribunals				
Backlog indicator (greater than 24 months) per cent	10	28.2%	5%	18.3%
Clearance rate (finalisations/lodgements) per cent	11	118.8%	100%	123.8%
Queensland Civil and Administrative Tribunal				
Overall satisfaction with services provided		79%	80%	79%
Clearance rate (finalisations/lodgements) per cent		94%	100%	108%
Service: Registration of births, deaths, marriages, and name changes				
Average time to register life events (days):				
• births	12	4.1	6	3.7
• deaths	13	2.8	2	2.5
• marriages		3.9	5	4.5
• changes of name	12	3.7	7	4.7

Service standards and other measures	Notes	2020–21 Actual	2021–22 Target	2021–22 Actual
Average time to issue life event certificates (days)	12	4.3	4.5	3.9
Average cost per life event registration		\$41.15	\$38	\$39.65
Service: Public Guardianship				
Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule	14	73%	90%	63.1%
Percentage of Community Visitor (child) sites visited in accordance with the designated visiting schedule	14	82.4%	90%	69.9%
Percentage of vulnerable children in visitable homes visited by Community Visitors (child) in accordance with the designated visiting schedules	15	72.5%	80%	70.7%
Percentage of guardianship decisions made in consultation with the client/interested persons		98.5%	95%	98%
Percentage of investigations closed within 9 months from commencement for clients aged 65 or over	16	63.5%	80%	43.9%
Service: Blue Card Services				
Percentage of blue card holder overall satisfaction with blue card application process and service		90.3%	85%	91.7%

NOTES:

- The civil jurisdiction is largely party-driven and many factors outside the court's control can influence the progression of matters through to finalisation, including the availability of witnesses and/or legal representatives, the readiness of parties to proceed, and the complexity of matters. The negative variance from the target value equates to 154 active cases.
- A low number of matters pending as at 30 June 2022 (770) has resulted in the backlog indicator target of 5% being surpassed. As at that date, 26 pending matters are greater than 24 months old.
- The civil jurisdiction is largely party-driven and many factors outside the court's control can influence the progression of matters through to finalisation, including the availability of witnesses and/or legal representatives, the readiness of parties to proceed, and the complexity of matters. The negative variance from the target value equates to 17 active cases.
- There are many factors outside the court's control which can influence the progression of matters through to finalisation, including the appearance or non-appearance of defendants, the availability of witnesses and/or legal representatives, the readiness of parties to proceed, and the complexity of matters. The negative variance from the target value equates to 30 active cases.
- Magistrates Court (civil law) incorporates both domestic violence applications and civil claims. The majority of proceedings greater than 12 months old are civil claims. Parties in civil claims proceedings are responsible for the carriage of their claims and the urgency with which they proceed. Additionally, parties may enter into settlement negotiations outside of the court proceedings without advising the court that these matters have settled.
- The negative variance is due to lodgements of minor offences decreasing while lodgements of indictable matters (i.e. more complex matters) has remained stable. Indictable matters take longer to finalise. Finalisation times of more serious (and therefore complex) cases are the primary contributor for the increased aged backlog in this jurisdiction.
- The negative variance is due to the lengthy adjournments related to the Childrens Court. This is often required to ensure all parties can meaningfully participate and identify the best interests of the child (e.g. time may be needed to commission reports for the court or organize separate legal representation for subject children).
- Extra court sitting days and additional funding in the sector (including Legal Aid) are factors influencing the improvement in this backlog indicator.
- The negative variance is due to factors outside the court's control which influences the court's ability to finalise cases and impacts on backlogs. Coroners rely on other agencies to provide reports, including autopsy, toxicology, and police investigation reports; coroners await outcomes of other investigative processes (e.g. workplace health and safety investigations); and coroners are required to await outcomes of criminal proceedings before proceeding to inquest.
- The negative variance is due to the low number of matters pending as at 30 June 2022 (71 pending matters, with 13 matters greater than 24 months old). Where there is a small variation in matters finalised or outstanding, it leads to significant variances.
- The positive variance is due to lodgements in this jurisdiction being low this year, while the number of finalisations has remained steady. This has resulted in a very high clearance rate.
- The positive variance is due to enhancements to online capabilities which has reduced the number of days taken to complete the service.
- The negative variance is largely due to a 12% year-to-date increase in death registrations.
- The significant negative variance is due to multiple factors, including the ongoing impacts of COVID-19, staff undertaking visits to vulnerable settings and a significant community visitor service reform program. The reform, which includes updated visiting schedules is currently underway and will be gradually implemented until the end of 2022–23. While this is expected to have a significant positive effect on this measure in 2022–23, service delivery practice, and data collection and reporting is currently impacted and is creating dynamic fluctuations outside the usual tolerances for this measure.
- The negative variance is due to multiple factors including the ongoing impacts of COVID-19 on staff and service delivery demands created by an increase in the number of child visitable homes. This measure was discontinued in the 2022–23 Service Delivery Statement and will no longer be reported on in the Annual Report. These visits are not mandatory under the *Public Guardian Act 2014*. These visits will still occur, although the *Public Guardian Act 2014* does not provide that the Public Guardian must visit regularly due to the discretionary nature of this service.
- This significant negative variance is due to investigations becoming increasingly complex, impacting on the time to finalise investigations. This has resulted in a large number of investigations exceeding the SDS timeframe. This measure was discontinued in the 2022–23 Service Delivery Statement and will no longer be reported in the Annual Report due to the measure no longer reflecting the increasing complexity of investigations. A new measure has been introduced 'Percentage of investigations closed within 12 months from commencement for clients aged 65 or over' to provide a more appropriate measure of the number of investigations closed within 12 months, as opposed to 9 months.

Service standards and other measures	Notes	2020–21 Actual	2021–22 Target	2021–22 Actual
Legal and Prosecutions				
Service: Legal services to government				
Overall client satisfaction with services provided (feedback rating 1-5)		4.7	4.6	4.7
Productivity for chargeable hours		105.4%	100%	106%
Average revenue earned per day per professional author (lawyer)		\$1,519	\$1,500	\$1,537
Service: Prosecution services				
Conviction rate of defendants who are prosecuted on indictment by the ODP		90.3%	85%	91.5%
Percentage of indictments signed in under four months from committal	1	84.8%	60%	72.6%
Service: Child protection legal services				
Rate of final child protection orders made by the Childrens Court when determining DCPL child protection applications		99.9%	99%	100%
Clearance rate (finalisations/ lodgements) per cent of applications for child protection order		109.8%	100%	103.5%

NOTES:

1. The positive variance is due to management intervention aimed at improving the Office of the Director of Public Prosecution's responsiveness, which has resulted in indictments being signed more quickly.

Service standards and other measures	Notes	2020–21 Actual	2021–22 Target	2021–22 Actual
Liquor, Gaming and Fair Trading				
Service: Fair trading				
Percentage of conciliated consumer complaints finalised with a positive outcome		83%	80%	78%
Average cost of provision of occupational licensing services	1	\$68	\$65	\$78
Service: Liquor and gaming regulation				
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit	2	95.3%	80%	91.6%
Average cost of processing a Gambling Community Benefit Fund grant application	3	\$430	\$450	\$347

NOTES:

1. The negative variance is primarily due to the increased number and complexity of occupational licence applications lodged in 2021–22 compared to 2020–21 and the corresponding cost increase of processing these licenses.
2. The positive variance demonstrates a licensee's willingness to improve practices to avoid an escalated compliance approach.
3. The further positive variance between the 2021–22 Estimated Actual in the SDS and the 2021–22 Actual is due to the large number of applications received for the Gambling Community Benefit Fund super round that closed on 31 March 2022. Costs remained low, resulting in a lower average cost to process each grant application.

Service standards and other measures	Notes	2020–21 Actual	2021–22 Target	2021–22 Actual
Women and Violence Prevention				
Service: Women and domestic and family violence prevention				
Percentage of women appointed to Queensland Government Boards		53%	50%	56%
Number of domestic and family violence counselling service users with cases closed/finalised as a result of the majority of identified needs being met		23,816	20,000	26,762
Average cost per hour of counselling services for people affected by domestic and family violence		\$122	\$123	\$117

Appendix 3

Government bodies (statutory authorities and entities) and appointments^{1,2,3}

- Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group
- Appeal Costs Board
- Child Death Review Board¹
- Council of the Queensland Law Society Incorporated¹
- Crime and Corruption Commission¹
- Crime Reference Committee
- Director of Public Prosecutions¹
- Director of Child Protection Litigation¹
- Disaster Appeals Trust Fund Committee
- Domestic and Family Violence Death Review and Advisory Board¹
- Electoral Commission of Queensland¹
- Gambling Community Benefit Committee¹
- Land Tribunal (Aboriginal)
- Legal Aid Board¹
- Legal Aid Queensland¹
- Legal Practice Committee
- Legal Practitioners Admissions Board¹
- Legal Services Commission¹
- Office of the Information Commissioner¹
- Professional Standards Council¹
- Prostitution Licensing Authority¹
- Public Advocate¹
- Public Guardian¹
- Public Interest Monitor^{1, 3}
- Public Trustee of Queensland¹
- Public Trust Office Investment Board
- Queensland Civil and Administrative Tribunal¹
- Queensland Family and Child Commission¹
- Queensland Human Rights Commission
- Queensland Law Reform Commission¹
- Queensland Ombudsman¹
- Queensland Sentencing Advisory Council¹
- Registrar-General (and Deputy) of Births, Deaths and Marriages
- Responsible Gambling Advisory Committee
- Solicitor-General
- Supreme Court Library Committee¹

1. The statutory bodies/statutory appointments prepare their own annual reports.

2. Additional government bodies information on functions, achievements and remuneration can be found online at <http://governmentbodies.premiers.qld.gov.au>

3. The Public Interest Monitor sits under the responsibilities of the Minister for Police and Minister for Corrective Services in accordance with the *Police Powers and Responsibilities Act 2000*, although elements of the Public Interest Monitor function sit within the responsibilities of the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence under the *Crime and Corruption Act 2001*.

Appendix 4

Funding for legal assistance services

The National Legal Assistance Partnership 2020–25 (the NLAP) provides a single national mechanism for Commonwealth Government legal assistance funding, with quarantined funding to legal aid commissions, community legal centres (CLCs) and the Aboriginal and Torres Strait Islander Legal Service (ATSILS).

In accordance with the NLAP, the Queensland Government is responsible for allocating State and Commonwealth Government funding for legal assistance services delivered by Legal Aid Queensland (LAQ), CLCs and ATSILS.

Service delivery funding

Legal Aid Queensland

In 2021–22, LAQ received \$148.5 million for service delivery, comprised of \$95.4 million of State funding and \$53.2 million of Commonwealth funding.¹

Community Organisations

In 2021–22, community organisations (mostly CLCs) were allocated \$38.2 million, comprised of \$15.3 million of State funding and \$22.9 million of Commonwealth funding.²

Aboriginal and Torres Strait Islander Legal Service

In 2021–22, ATSILS received \$25.8 million, comprised of \$0.2 million of State funding and \$25.7 million of Commonwealth funding.

Funding for Community Organisations 2021–22

Queensland and Commonwealth Government legal assistance services funding for community organisations is allocated by the Queensland Government through the Legal Assistance Services Program (LASP).

In accordance with the LASP, the previous Attorney-General approved the outcomes of the tender process to allocate Queensland and Commonwealth legal assistance service delivery funding over 2020–25. Through the process, \$112.2³ million, of the total \$119.5 million available, was allocated for the delivery of free or low cost legal services over 2020–25.

This included:

- \$66.3 million in Queensland funding
- \$45.8 million in Commonwealth funding.

The Environmental Defenders Office Ltd, received a direct allocation to continue delivering specialist environmental law services over 2020-25.

In February 2022, the Department received advice that the Non-Government Organisation (NGO) rate used to calculate indexation on the State Government funding component to community organisations had been increased.

As a result of this increased rate, State funding allocated to all community organisations successful in securing funding through either tender process was recalculated (from 2022–23) for the remaining period of 2022–25.

Table 1 – Revised funding to successful community organisations continuing to receive funding from 2021–22

Community Organisation	Queensland and Commonwealth 2020–25^{2,3} (\$)
Aboriginal and Torres Strait Islander Women’s Legal Service NQ Inc	6,154,970
Aged and Disability Advocacy Australia	2,008,640
Basic Rights Queensland Inc	5,301,621
Bayside Community Legal Service Inc	824,666
Cairns Community Legal Centre Inc	4,268,351.00
Caxton Legal Centre Inc ⁴	12,765,744.00
Central Queensland Community Legal Centre Inc	5,264,033
Encircle Ltd	4,452,506
Environmental Defenders Office Ltd	1,642,068
Gold Coast Community Legal Centre and Advice Bureau Inc	6,444,712
Wide Bay Community Legal Service (Hervey Bay Neighbourhood Centre Inc)	2,658,940
HUB Community Legal	5,579,259
LawRight Inc ⁷	9,456,759
LGBTI Legal Service Inc	1,373,340
Mackay Regional Community Legal Centre Inc	2,401,606
My Community Legal Inc	115,685
North Queensland Women’s Legal Service Inc	22,040,570
Northside Connect Inc	1,501,808
Prisoners’ Legal Service Inc	2,845,875
Queensland Advocacy for Inclusion	3,494,111
Refugee and Immigration Legal Service Inc	5,737,460

Community Organisation	Queensland and Commonwealth 2020–25^{2,3} (\$)
Suncoast Community Legal Service Inc	2,607,721
TASC National Limited	10,531,362
Tenants Queensland Ltd	1,910,348
Townsville Community Law Inc	2,814,149
Women's Legal Service Inc ⁵	30,640,626
YFS Ltd	3,406,712
Youth Advocacy Centre Inc	2,703,881
Commonwealth NLAP Bilateral Funding ⁶	8,571,000
CLC Funding (Returned) ⁷	771,671
Total	\$170,290,194

Notes:

To preserve the quality and quantity of legal assistance services, community organisations are to receive indexation on all service delivery funding for the 2020–25 financial years.

1. The LAQ 2021–22 funding allocation includes funding provided from the OFT of \$0.2 million and excludes funding that other agencies have provided to DJAG to administer to LAQ on their behalf [\$2.1 million from the Department of Children, Youth Justice and Multicultural Affairs].
2. The community organisations' funding allocation excludes funding that other agencies have provided to DJAG to administer to the community organisations on their behalf [\$400,000 from DCYJMA for HUB Community Legal of which 2021–22 is \$100,000, \$340,000 from the then DCSYW for Women's Legal Service, \$750,139 from Office of Industrial Relations (OIR) for Basic Rights Queensland of which \$240,429 is for 2021–22, and \$575,000 from Department of the Premier and Cabinet (DPC) for Townsville Community Law of which 2021–22 is \$250,000], Commonwealth COVID-19 funding, contingency and project funding.
3. The Queensland Government also allocates funding to Community Legal Centres Queensland Inc (CLCQ) to deliver peak services. Over 2020-25, CLCQ will receive \$2,624,755.
4. A direct allocation to Caxton Legal Centre of \$1,165,825 over 2020–25 for additional statewide coronial legal assistance services was made subsequent to the first tender process. With the first tender funding and the subsequent indexation adjustment across all coronial allocations, funding for coronial services over 2020-25 totals \$1,720,820 and has been included in the above Table.
5. Queensland Corrective Services provided funding of \$200,000 over 2020–25 to DJAG to administer to Women's Legal Service Inc on their behalf. This funding has been included in the above tables, as the funding has been transferred to DJAG on a recurrent basis.
6. Commonwealth funding 2021–25 was set aside in 2021–22 for CLCs to be allocated through two open tender processes: \$4.2 M for legal assistance services to support people with mental health conditions to access the justice system; and \$4.4 M for legal assistance services to people experiencing workplace sexual harassment or discrimination.
7. LawRight relinquished a portion of their funding during 2021–22 (\$771,671 over 2022–25).

Contingency funding

In 2021–22, \$306,000 of State funding was available under the LASP for community organisations to address emerging community legal needs.

- Central Queensland Community Legal Service Inc (\$18,194) – for the fitting out of suitable office premises in Mount Isa.
- Refugee and Immigration Legal Service Inc (\$37,006) – to establish an Afghanistan Immigration Legal Clinic to provide legal assistance services to asylum seekers/refugees. \$562,994 of Commonwealth funding was also provided, to total \$600,000.
- The remaining \$250,800 was allocated to five CLCs after the February 2022 weather event that caused heavy rainfall and flooding in southern Queensland which resulted in an increased demand for legal assistance services:
 - \$70,336 – Caxton Legal Centre Inc
 - \$40,211 – Encircle Ltd
 - \$55,000 – HUB Community Legal
 - \$42,500 – LawRight Inc
 - \$42,753 – Tenants Queensland Inc.

Project funding

The Queensland Government allocates funding for projects that have a legal assistance sector-wide focus or benefit. The projects produce a predetermined product or outcome, have no ongoing costs, and ideally involve collaboration between organisations.

In 2021–22, a total of \$266,000 was allocated to the following community organisations:

- Community Legal Centres Queensland Inc (\$116,000) – CLC Leadership and Governance training program.
- Townsville Community Law (\$150,000) – Disaster Legal Assistance Model (12 month pilot).

Solicitors' Trust Account Interest

The Queensland Government receives interest earned on funds held in solicitors' trust accounts in Queensland. This interest revenue is influenced by two factors on a monthly basis: changes in the solicitors' trust account balances, and changes in the applicable interest rate.

Interest revenue in 2021–22 totalled \$3.1 million, representing a significant increase of \$1.8 million on the 2020–21 interest revenue of \$1.293 million. This significant 142% increase in interest revenue is primarily due to a 925% increase in the applicable interest rate over 2021–22, as the market began a volatile recovery from the 99.52% fall in the applicable interest rate over 2019–21 which was predominately due to reductions in the Reserve Bank of Australia Cash Rate, particularly as a result of COVID-19.

Appendix 5 - Funding for legal profession regulation and law library services

Legal profession regulation and law library services

The Queensland Government allocates funds from the State Budget for the delivery of legal profession regulation and law library services.

A breakdown of the funding allocated for these services is included below.

Specified entity	2021–22 Budget	2021–22 Actual	2022–23 Approved Budget
Legal Profession Regulation			
Legal Services Commission	\$5.464 M	\$4.694 M	\$8.537 M
Bar Association of Queensland	\$0.178 M	\$0.178 M	\$0.181 M
Supreme Court Library Queensland	\$3.983 M	\$3.983 M	\$4.053 M

Appendix 6 - Disbursement of funds—community benefit

Consumer Fund

Role

The Consumer Fund holds money generated by fines imposed under the *Credit (Commonwealth Powers) Act 2010* and the Australian Consumer Law (QLD). The legislation enables the OFT to use these funds to undertake consumer education, research and surveys.

In 2021–22, \$15,200 was disbursed from the Fund. No revenue was received in 2021–22. The Fund balance was \$772,537 as at 30 June 2022 and \$787,738 as at 30 June 2021.

Activities

No revenue was received in 2021–22.

Achievements

The Consumer Fund supported the annual Buy Smart program, the cornerstone of OFT's youth engagement strategy. The 2021 Buy Smart Competition received 536 entries from 774 students. OFT officers engaged with more than 7,000 students from 78 schools and youth-focused organisations providing information and advice to help them become savvy consumers.

Disaster Appeals Trust Fund Committee

Role and membership

The Disaster Appeals Trust Fund Committee is constituted under the Collections Act 1966. The committee comprises five members. The Public Trustee and the Chief Executive are, *ex officio*, members of the committee. The Chief Executive appoints three other members of the Committee.

The committee manages the Disaster Appeals Trust Fund (the Fund), which is kept by the Public Trustee. Monies from defunct disaster relief appeals can be deposited into the Fund and allocated by the committee to current disaster relief, subject to the approval of the Governor in Council.

Activities

There was no activity during 2021–22.

Responsible Gambling Advisory Committee

Role and membership

The Responsible Gambling Advisory Committee (RGAC) is a non-statutory body that provides advice and makes recommendations to the Minister responsible for gambling on policies, strategies and regulatory arrangements for gambling harm.

The committee provides a forum for the community sector, gambling industry and the Queensland Government to work together to develop initiatives to minimise the negative impacts of gambling and ensure a socially responsible industry. Under the terms of reference, the committee is to meet at least three times per year.

In April 2022, the membership of the RGAC was revised to provide a more diverse and balanced representation on the committee, including greater representation from community sectors representing people most at risk of gambling harm and balanced gender representation. RGAC membership comprises six industry members and six community sector members. The Queensland Government is represented on the committee by the Commissioner for Liquor and Gaming (ex-officio member) and the Queensland Mental Health Commissioner. The new membership has a 50:50 gender balance, meeting the Government's commitment to 50% representation of women on government bodies.

Following Cabinet approval, remuneration is now available to RGAC members (excluding government members) to facilitate active participation and high-quality input in relation to the provision of advice and the implementation of initiatives under the Gambling Harm Minimisation Plan for Queensland 2021-25 (GHMP).

Activities

In 2021–22, the committee met twice (on 8 July 2021 and 18 November 2021). The third meeting of the committee was deferred to 18 July 2022 due to processes required to establish the new committee.

Achievements

During 2021–22, issues considered by the committee included:

- the proliferation of wagering advertising
- expenditure of 'stolen wages' and stimulus payments on gambling
- 2am to 4am gaming
- gaming machine Ticket-In Ticket-Out (TITO) limits.

In early 2021, two working groups - the Leadership and Culture/Public Health Working Group and the Regulatory Framework/Technology and Environment Working Group - were established to support delivery of the GHMP. The RGAC have oversight of the working groups and provide a leadership role in delivering the 17 key deliverables identified under the GHMP.

Gambling Community Benefit Committee

Role and membership

The Gambling Community Benefit Committee (GCBC) was established in 1994 under the *Gaming Machine Act 1991*. The Gambling Community Benefit Fund (GCBF) aims to enhance the capacity of community organisations to provide services and activities to Queenslanders.

The GCBF is administered by the GCBC which provides advice to the Attorney-General on how to distribute GCBF grants to community organisations. The independent committee reflects the diversity of the Queensland community.

The GCBC holds meetings and engagement sessions across Queensland providing information on eligibility and how to apply for funding.

Activities

The committee held five meetings during 2021–22 to review grant applications.

Achievements

Five funding rounds were approved during 2021–22, awarding \$60,741,207.62 to 2,330 community groups.

The first super round was approved in June 2022, awarding \$17,754,455.79 to 524 community groups. Of the funded organisations 186 were awarded more than \$35,000 in funding and 21 organisations were awarded the maximum amount of \$100,000.

Appendix 7 Glossary of Acronyms

ACNC	Australian Charities and Not-for-profits Commission	JPP	Justice Policy Partnership
ADG	Assistant Director-General	MOG	Machinery-of-government
AG	Attorney-General	NDIS	National Disability Insurance Scheme
AMPs	Alcohol Management Plans	NGO	Non-Government Organisation
ARMC	Audit and Risk Management Committee	NRS	National Relay Service
ATSILS	Aboriginal and Torres Strait Islander Legal Service	ODPP	Office of the Director of Public Prosecutions
BCCM	Body Corporate and Community Management	ODCPL	Office of the Director of Child Protection Litigation
BCS	Blue Card Services	OFT	Office of Fair Trading
BoM	Board of Management	OLGR	Office of Liquor, Gaming Regulation
CCC	Crime and Corruption Commission	OPG	Office of the Public Guardian
CCM	Client Complaints Management	OWVP	Office for Women and Violence Prevention
CDECS	Commissioners for Declarations	PSC	Public Service Commission
CFO	Chief Financial Officer	QAO	Queensland Audit Office
CFFR	Council for Federal Financial Relations	QCAT	Queensland Civil and Administrative Tribunal
CJG	Community Justice Groups	QCS	Queensland Corrective Services
CLCs	Community Legal Centres	QDAC	Queensland Drug and Alcohol Court
COVID-19	Coronavirus, or the result of the Queensland Government restrictions implemented in 2020 to reduce the spread of the Coronavirus.	QFCC	Queensland Family and Child Commission
CTLWG	Community Titles Legislation Working Group	QH	Queensland Health
DCYJMA	Department of Children, Youth Justice and Multicultural Affairs	QIS	Queensland Intermediary Scheme
DCPL	Director of Child Protection Litigation	QLRC	Queensland Law Reform Commission
DDG	Deputy Director-General	QO	Queensland Ombudsman
DFV	Domestic and Family Violence	QPS	Queensland Police Service
DFVRAB	Domestic and Family Violence Death Review and Advisory Board	QSAC	Queensland Sentencing Advisory Council
DG	Director-General	QUANTEM	Queensland alcohol-related violence and night-time economy monitoring
DSDSATSIP	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	QSS	Queensland Shared Services
DRB	Dispute Resolution Branch	QUT	Queensland University of Technology
EFT	Electronic Funds Transfer	RBDM	Registry of Births, Deaths and Marriages
EOI	Expression of Interest	RDMC	The Resource and Demand Management Committee
ESU	Ethical Standards Unit	RGAC	The Responsible Gambling Advisory Committee
FSB	Financial Services Branch	RTI /RTI&P	Right to Information / Right to Information and Privacy
FTE	Full-Time Equivalent	SDS	Service Delivery Statements
GCBF	Gambling Community Benefit Fund	SNP	Safe Night Precincts

HRU	Human Rights Unit	SOA	Standing Offer Arrangement
ICT	Information and Communications Technology	SPLS	Strategic Policy and Legal Services
ISIP	The ICT Strategy Implementation Program	SVO	Serious Violent Offences
ITIC	Information Technology and Innovation Committee	TAFV	Tackling Alcohol-Fuelled Violence
ITS	Information Technology Services	ToR	Terms of Reference
IUIH	Institute of Urban Indigenous Health	WFQ	Working for Queensland Survey
JP	Justice of the Peace	WOG	Whole-of-Government
JS	Justice Services	VAQ	Victim Assist Queensland
LAQ	Legal Aid Queensland	YSVA	Youth Sexual Violence and Abuse
LCA	The Law Council of Australia		
LGFT	Liquor, Gaming and Fair Trading		
LSCU	Legal Services Coordination Unit		

Appendix 8 Glossary of Terms

Administrative Arrangements order	On the advice of the Cabinet, the Governor of Queensland appoints Ministers, establishes Queensland Government departments and agencies, and allocates executive responsibility to Ministers through an Administrative Arrangements Order. It is a document issued under the Constitution of Queensland that specifies the responsibilities and legislation administered by Queensland Ministers as part of the ministerial portfolio.
Advocacy	People and/or organisations who speak and act on behalf of others who have common issues or needs and who are unable to speak or act effectively for themselves.
Alcohol-fuelled violence	Offensive, abusive or violent behaviour undertaken by a person who has a high-level of alcohol consumption and/or intoxication, and through whose actions, leads to the harm of another person or persons. Alcohol-fuelled violence can result in minor, moderate, serious or tragic consequences for both the victim and the perpetrator.
App or Application	A small, specialised software program designed to perform a specific function directly for the user, and which is downloaded onto mobile devices such as smartphones or tablets.
AS/NZ ISO 31000:2009	An international standard which provides principles and generic guidelines on risk management.
AS/NZS 10002:2014	An Australian and New Zealand standard which provides generic guidelines on complaint management in organisations.
Blue Card system	Queensland's key prevention and monitoring system of people working with children and young people with the aim of minimising the risk of harm to children and young people by contributing to safe and supportive environments.
Coronavirus or COVID-19	Coronavirus or COVID-19 is the name given to a strain of virus in the coronavirus family that is named SARS CoV-2. COVID-19 was first identified in December 2019. On 29 January 2020, the Minister for Health and Minister for Ambulance Services declared a public health emergency in Queensland in response to COVID-19. This resulted in the Queensland Government issuing COVID-19 social distancing restrictions. On 11 March 2020, COVID-19 was declared a global pandemic by the World Health Organisation.
Council of Australian Governments	The Council of Australian Governments is the 'peak intergovernmental forum in Australia' comprising the federal government, the governments of the six states and two mainland territories and the Australian Local Government Association, it manages governmental relations within Australia's federal system.
Community Justice Groups	Community based groups providing support and delivering justice-related initiatives for Aboriginal and Torres Strait Islander defendants and victims involved in the justice system. CJGs currently operate in 49 communities throughout Queensland.
Corporate governance	The framework of rules, relationships, systems and processes within, and by which, authority is exercised and controlled within organisations, including Queensland Government departments. Corporate governance encompasses the mechanisms by which the departments and those in authority, are held to account.
Domestic and family violence	When one person in an intimate, personal, familial or informal care relationship uses violence or abuse to maintain power and control over another person in the relationship.
Drug and Alcohol Court	A diversionary court integrating the principles of a drug court program into the existing sentencing framework for Queensland. Defendants deemed eligible and suitable for the Drug and Alcohol Court will be sentenced to a Treatment Order, which consists of two parts, a custodial part which sentences the offender to up to four years imprisonment, and a rehabilitation part which involves a treatment program for at least two years.
Full-time equivalents	A representative number that is calculated by assessing the hours worked over the financial year by all full-time and part-time employees, and converting this to a corresponding number of employees, as if all staff were full-time.
Impaired decision-making capacity	A person is not capable of fully understanding information that may be relevant to the decision, including the consequences, retaining such information, even for a short time, using information to make decisions, and/or communicating the decision to others.
Indigenous	A person who identifies to be of Aboriginal and/or Torres Strait Islander origin.
Justice system	The system of practices and institutions of government directed at upholding law and order in our communities, deterring and mitigating crime, and imposing criminal penalties (including sentences of imprisonment) and/or rehabilitation efforts upon those members of the community who violate laws.
Key Performance Indicator	A tracking indicator used to measure the achievement of outputs against goals— usually performance against the objectives set out in the strategic plan.
Machinery-of-government	The interconnected structures and processes of government, such as the functions and accountability of departments in the executive branch of government. A machinery-of-government change can be the result of a change to the Administrative Arrangements Order, or the movement of responsibilities and functions between government agencies. A machinery-of-government change can lead to the creation of a new government agency or department, the closure of a government agency or department, and/or the transfer of

	functions and responsibilities between one government agency or department to another government agency or department.
Murri Court	Provides an opportunity for members of the Aboriginal and Torres Strait Islander community (including Elders and victims) to participate in a court process that acknowledges and respects Aboriginal and Torres Strait Islander culture.
National Disability Insurance Scheme	The Australian Government scheme that will support people with a permanent and significant disability and support their families and carers. The NDIS will provide reasonable and necessary supports to people to live an ordinary life.
Open data	Data in its rawest form, made available free of charge to the general public by government departments.
Open data portal	A collection of agency-owned datasets that allows members of the public to find, access, and re-use raw data from the Queensland Government.
Policy	A general principle by which government or an organisation is guided in its overall management.
Portfolio	The department, or group of departments (including statutory and/or government bodies), for which a Minister is responsible.
Red tape	Excessive bureaucratic regulation or rigid conformity to formal rules considered redundant.
Reform	The transformation of government to be more efficient, achieve value for money, and better outcomes for stakeholders, through legislative, policy, and/or service delivery reform.
Residential care	Non-family-based accommodation and support services funded by government or organisations to provide placement and support for vulnerable adults or children.
Restrictive practices	Any type of support or practice that limits the rights or freedom of movement of a person with a disability, or an older person (typically in aged care).
Senior executive service	An employee occupying a very senior position within the Queensland Government, who is on a fixed term contract for up to five years between the employee and the Director-General. Their employment conditions are defined by a Directive of the Public Service Commission.
Service Delivery Statement	Budget papers prepared annually on a portfolio basis by agencies reporting to each Minister and the Speaker of Parliament. It provides budgeted financial and non-financial information for the budget year. The SDS sets out the priorities, plans, and financial statements of agencies.
Service provider	A government agency, business or organisation that supplies expert care or specialised services rather than products.
Specialist courts	Courts specifically dedicated to particular subject matters—such as drug and alcohol matters, or domestic and family violence matters. Only matters relating to the specialist area are heard by the court.
Stakeholders	Individuals, groups, or organisations with specific interest in and/or influence on the work of the department. In addition, those who are actively involved in a project or program, or whose interests may be positively or negatively affected as a result of the delivery of a project or program.
Strategic plan	The document which provides the department's purpose and direction. It outlines the department's overall objectives (including its contribution to whole-of-government objectives, ambitions and targets) and how the department will know if it has achieved those objectives (performance indicators).
Tied work	Legal work that Cabinet decides is to be done exclusively by Crown Law, such as constitutional law matters or specific types of litigation.
Untied work	Legal work that Cabinet decides does not need to be tied to the State, such as commercial work, with exception of special policy or operational significance for a department or agency.
Validated identity document	For DJAG, this term refers to an official document relating to the registration of births, deaths, marriages, civil partnerships, change of name, and adoptions in Queensland which are issued by the Registry of Births, Deaths and Marriages.
Whole-of-government	This term refers to public sector agencies working across portfolio boundaries to achieve a shared goal and an integrated response to particular issues.
Yarning circle	A harmonious, creative and collaborative way of communicating to encourage responsible, respectful and honest interactions between participants, building trusting relationships, fostering accountability, and provide a safe place to be heard and to respond.
Young People	People aged between 12–25 years. In terms of youth justice, a young person is someone aged 10–17 years at the time of committing an offence.

Appendix 9 Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	First page of Report
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Second page of Report
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Inside front cover
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Inside front cover
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Inside front cover
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Inside front cover
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Page 1- 10
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 6 Chapters 1 - 4
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Page 6 Appendix 2
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Page 8 and 9
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 3 and 4
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 10
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Page 69 - 71
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Appendix 3
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 90
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 94
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 5 and 94
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 77
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 74
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 78
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Page 92
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Page 85
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	Page 92
Governance – human resources	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	Page 79 - 83
	<ul style="list-style-type: none"> Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 79 - 83
Open Data	<ul style="list-style-type: none"> Statement advising publication of information 	ARRs – section 16	Inside Front Cover
	<ul style="list-style-type: none"> Consultancies 	ARRs – section 31.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> Overseas travel 	ARRs – section 31.2	https://data.qld.gov.au

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 1
	<ul style="list-style-type: none"> • Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 1

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

