

ANNUAL REPORT 2021–2022



About our annual report

The Department of Justice and Attorney-General's (DJAG) annual report 2021–22 summarises its financial and corporate performance for 2021–22 and is an integral part of our corporate governance framework. It is a key tool in ensuring we are accountable to stakeholders, Queensland Parliament and the community about our activities.

It has been prepared to meet the needs of stakeholders and DJAG's accountability requirements under the *Financial Accountability Act 2009*.

View our report online

This annual report is available online at:
<https://www.justice.qld.gov.au/publications-policies/reports/annual-report/2021-22-djag-annual-report>

More information on DJAG can be found on the Queensland Government Open Data website:
<https://www.data.qld.gov.au/>

Several annual reporting requirements for 2021–22 are addressed by publishing information on the Queensland Government Open Data website. These are:

- consultancies, and
- Queensland language services policy.

An open data overseas travel expenditure report for the 2021–22 reporting year was not required due to no expenditure recorded in overseas travel undertaken by DJAG staff.

For further information, please visit: <https://data.qld.gov.au>

Acknowledgement of Country

DJAG acknowledges the traditional custodians of the lands across the State of Queensland, and pays our respects to the Elders past, present, and emerging. We value the culture, traditions and contributions that the Aboriginal and Torres Strait Islander people have contributed to our communities, and recognise our collective responsibility as government, communities, and individuals to ensure equality, recognition and advancement of Aboriginal and Torres Strait Islander Queenslanders in every aspect of our society. Aboriginal and Torres Strait Islander people are advised that this publication may contain the names and images of deceased people.



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on 13 QGOV (13 7468) and we will arrange

an interpreter to effectively communicate the report to you.

ISSN 1838-1987 (print)
ISSN 2652-2861 (online)

The Queensland Government supports and encourages the dissemination and exchange of information. However, copyright protects this publication. The State of Queensland has no objection to this material being reproduced, made available online or electronically, but only if it is recognised as the owner of the copyright and this material remains unaltered.

©The State of Queensland Department of Justice and Attorney-General
September 2022

Licence:



This annual report is licensed by the State of Queensland: Department of Justice and Attorney-General under a Creative Commons Attribution (CC BY) 4.0 International licence.

CC BY Licence Summary Statement: In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work to the State of Queensland DJAG. To view a copy of this licence, visit <http://creativecommons.org/licenses/by/4.0/>

Attribution: Content from this annual report should be attributed as: The State of Queensland DJAG annual report 2021–22.

Disclaimer: While every care has been taken in preparing this publication, the State of Queensland DJAG accepts no responsibility for decisions or actions taken as a result of any data, information, statement or advice, expressed or implied, contained within this document. To the best of our knowledge, the content was correct at the time of publishing.

Our annual report, including additional information not reported in the published version, is available at <https://www.justice.qld.gov.au/publications-policies/reports/annual-report/2021-22-djag-annual-report>

Contact details for additional hard copies:
Corporate Governance Unit
Department of Justice and Attorney-General
GPO Box 149
Brisbane QLD 4001
Tel: + (617) 3738 9217



Letter of compliance

Department of
Justice and Attorney-General

23 September 2022

The Honourable Shannon Fentiman MP
Attorney-General and Minister for Justice
Minister for Women
Minister for the Prevention of Domestic and Family Violence
1 William Street
BRISBANE QLD 4000

Dear Attorney-General

I am pleased to submit for presentation to Parliament the 2021–22 Annual Report and financial statements for the Department of Justice and Attorney-General.

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2019, and
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be found in Appendix 9 of this annual report or accessed at www.justice.qld.gov.au.

Yours sincerely

David Mackie
Director-General
Department of Justice and Attorney-General

CONTENTS

Director-General's message	1
Summary of financial performance	3
About us	5
Our service areas	8
Organisational chart	10
Chapter 1 Safe communities.....	11
Office of the Director of Public Prosecutions	12
Coronial reform.....	14
Crown Law advocacy.....	15
Child protection oversight and safety	17
Protecting vulnerable children and adults.....	19
Blue Card Services.....	22
Queensland Family and Child Commission Review and Safe children and strong communities	24
Prevention of domestic, family and sexual violence	25
Specialist Courts and support programs	29
Queensland Law Reform Commission	32
Queensland Sentencing Advisory Council	33
Royal Commission into Institutional Responses to Child Sexual Abuse	34
Legislation	37
Parliamentary Crime and Corruption Committee reports	42
Looking forward – our focus for 2022–23	43
Chapter 2 Fair communities.....	44
<i>Human Rights Act 2019</i>	45
2021–22 Queensland Sentencing Advisory Council community engagement	48
Law reforms and initiatives	49
Confiscation of proceeds of crime.....	51
Consumer protection	52
Looking forward – our focus for 2022–23	54
Chapter 3 Responsible communities	55
Providing legal assistance services to vulnerable and disadvantaged Queenslanders	56
Closing the Registration Gap – Our Kids Count Program.....	58
National Agreement on Closing the Gap	59
Office of Liquor and Gaming Regulation achievements..	60
Responsible gambling	61
COVID-19 legislative responses	63
Alcohol-related community safety	64
Online witnessing.....	66
Looking forward – our focus for 2022–23	67
Chapter 4 Integrated services	68
Our leaders	69
Governance and accountability	72
Risk management framework.....	77
Internal Audit.....	78
Our workforce	79
Integrated services through digital transformation	84
Information systems and recordkeeping.....	85
No Card, No Start system enhancements	87
Providing high quality legal services to government	88
Integrated services through robust governance practices	90
Internal and external scrutiny	92
Looking forward – our focus for 2022–23	95
Appendices	96
Appendix 1 Financial statements for the financial year ended 30 June 2022	
Appendix 2 2021–22 Annual report performance	
Appendix 3 Government bodies (statutory authorities and entities) and appointments	
Appendix 4 Funding for legal assistance services	
Appendix 5 Funding for legal profession regulation and law library services	
Appendix 6 - Disbursement of funds—community benefit	
Consumer Fund	
Disaster Appeals Trust Fund Committee	
Gambling Community Benefit Committee	
Appendix 7 Glossary of Acronyms	
Appendix 8 Glossary of Terms	
Appendix 9 Compliance checklist	

Director-General's message

I am very pleased to present the Department of Justice and Attorney-General's (DJAG) annual report for 2021–22.

This annual report celebrates some of our key achievements, provides insight into our important work in serving the Queensland community and demonstrates the continued dedication of our staff and service delivery partners in delivering the responsive and effective administration of justice for another year.

In 2021–22 we have continued to make progress on some of the important initiatives that the Queensland Government and DJAG have committed to delivering. These government commitments not only guide the way that we deliver our services, but they help keep Queenslanders safe and treated fairly amongst the community.

Fighting domestic and family violence

My department is committed to doing everything in its power to address domestic and family violence in Queensland.

On 10 May 2022, the Queensland Government released its response to the independent *Hear her voice: Addressing coercive control and domestic and family violence in Queensland* report, supporting, or supporting in principle, all 89 recommendations alongside a \$363 million funding commitment over four years to implement the recommendations including \$106 million to improve safety for victims attending court.

The work, in collaboration across the Queensland Government to deliver on these report recommendations will help to hold perpetrators to account and to support and protect the most at-risk Queenslanders against the unacceptable intimidation and violence that can be found across our state.

This includes the commitment to continue best practice delivery of specialist DFV courts, through partnering with government agencies and non-government service providers.

Protecting consumers

Keeping our consumers safe in the marketplace is a vital role that the department plays in the community. We provide regulatory and consumer protection services across the liquor, gaming, and general services sectors. We strive to hold businesses to account and consumers protected and to reduce harm and consumer detriment.

This year we have delivered some important projects in this area, including creating the *Fair Trading (Funeral Pricing) Regulation 2022*. This work aims to protect consumers at one of the more vulnerable times in their lives through up-front and transparent price guides to help reduce the risk of financial harm.

We are committed to making sure the products being sold to Queenslanders are safe and will not pose an undue risk of causing harm. In 2021–22 our Office of Fair Trading conducted 1,113 product safety compliance spot checks, inspecting 12,802 product lines during the statewide consumer product safety program.

The year ahead

Looking ahead for 2022–23, we have reset a clear vision and strategic direction through the development of a new strategic plan for 2022–2026. The plan will ensure we are able to responsively adapt to the needs of our clients, provide quality, timely and accessible services and truly make a difference for Queenslanders.

Some of the department's key priorities and initiatives for 2022–23 are:

- implementing the response to the Women's Safety and Justice Taskforce *Hear her voice – Report one - Addressing coercive control and domestic and family violence in Queensland* recommendations as well as consideration of the future recommendations resulting from *Hear her voice - Report two - Women and girls' experiences across the criminal justice system*
- progressing amendments to the *Building Units and Group Titles Act 1980* and the *Mixed Use Development Act 1993* to improve protections for vulnerable residents of complex developments
- continually assess the suitability of gambling industry participants, including casinos, and the integrity of their products
- continuing to work with the Responsible Gambling Advisory Committee to deliver actions under the Gambling Harm Minimisation Plan for Queensland 2021–25, and
- continuing to implement initiatives to reduce rates of Aboriginal and Torres Strait Islanders in incarceration under the *National Agreement on Closing the Gap*.

A responsive, high performing organisation

Our dedicated and able staff, volunteers and service delivery partners are the backbone of this department, and we could not deliver any of these vital services without their enthusiasm and passionate pursuit of justice.

Maintaining our reputation for service and performance will continue to be our shared challenge into the future as we embrace new technology, innovation and the opportunities these offer.

I would like to thank our dedicated staff for their professionalism and commitment throughout the year, as well as the many organisations that support the department's efforts in delivering high quality services to the community.

I would also like to acknowledge the vital role played by JPs and court volunteers, who serve the justice system in an honorary capacity. Thank you for your important contribution.

I encourage you to read the performance chapters in this annual report to know more about the department's achievements, future directions, and the way we live and demonstrate our values.



David Mackie
Director-General

Summary of financial performance

The financial amounts summarised below reflect DJAG's controlled operations (excluding administered activities) as presented in the 2021–22 audited financial statements. For the 2021–22 financial year, DJAG achieved an operating surplus of \$8.5 million.

Revenue

Total revenue for 2021–22 was \$848.8 million. Appropriation funding is the department's main source of revenue comprising 86% of total revenue.

2021–22 revenue sources

Revenue category	2020–21 Actual \$M	2021–22 Actual \$M	Variance \$M
Appropriation Revenue	619.6	727.2	107.6
User charges and fees	104.9	107.7	2.8
Grants and contributions	13.4	13.4	-0.1
Other revenue	0.7	0.5	-0.2
Total	738.6	848.8	110.2

Year-on-year the increase in appropriation revenue of \$107.6 million is primarily due to the full year impact of the functions of the Office for Women and Violence Prevention that transferred from the former Department of Child Safety, Youth and Women as a result of machinery-of-government changes, effective from 12 November 2020.

Additionally, DJAG received increased appropriation to strengthen timely access to justice for Queenslanders through the rollout of critical frontline Domestic and Family Violence Services, to address COVID-19 related demand, to meet enterprise bargaining salary rate increases, and indexation for out-sourced service delivery payments.

Expenditure

Total expenditure for 2021–22 was \$840.4 million. Employee expenses (47%) and supplies and services (42%) are DJAG's main categories of expenditure.

2021–22 expenditure – how our funds were spent

Expenditure category	2020–21 Actual \$M	2021–22 Actual \$M	Variance \$M
Employee expenses	377.2	398.6	21.3
Supplies and services	272.2	356.5	84.2
Grants and subsidies	4.6	3.7	-0.8
Depreciation and amortisation	75.6	79.6	4.0
Asset impairment losses	0.0	0.0	0.0
Other expenses	1.2	1.9	0.8
Total	730.9	840.4	109.5

Year-on-year, the increase in employee expenses of \$21.3 million is primarily due to enterprise bargaining salary rate increases, and the increase in supplies and services of \$84.2 million is primarily due to the full year impact of the machinery-of-government changes for Office for Women and Violence Prevention, strengthening timely access to justice for Queenslanders through the rollout of critical frontline Domestic and Family Violence Services, and indexation for frontline outsourced service delivery payments supporting women's advancement and violence prevention programs.

Assets

As at 30 June 2022, DJAG held total assets of \$1.3 billion. This reflects the department's significant investment in property, plant and equipment of \$1.2 billion that is primarily related to courthouses located across Queensland.

Capital acquisitions for 2021–22 were \$19.5 million to complete minor capital works in courthouses and leasehold improvement projects, expansion and upgrade of existing audio-visual capacity in the justice system, and enhanced Information and Communication Technology (ICT) system capabilities.

Projects ongoing in 2022–23 include implementation of the Government response to recommendations from the Women's Safety and Justice Taskforce report, *Hear her voice* (Report one), completion of ICT system projects, and continuing the expansion and upgrade of existing audio-visual capacity in the justice system.

Chief Financial Officer Assurance Statement

In accordance with the requirements of the *Financial Accountability Act 2009*, the Chief Financial Officer has provided the Director-General (DG) with a statement, conforming with section 54 of the *Financial and Performance Management Standard 2019*, and attesting that DJAG's financial internal controls are operating efficiently, effectively and economically.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the department's financial governance or financial statements for the year.

About us

Our vision

Justice for all through safe, fair and responsible communities

Our purpose

Our purpose is to provide services to the community, which is supported and enabled by our capability to achieve our vision: *justice for all through, safe, fair and responsible communities*.

Our service commitment is supported by *Our Charter* and the Queensland Government public service values.

Our role

DJAG is responsible for administering justice in Queensland.

DJAG also provides regulatory and consumer protection services, reducing the risk of harm from liquor and gambling, supporting business, community and not-for-profit organisations, and reducing the rate of domestic, family and sexual violence.

DJAG operates under the *Administrative Arrangements Order (No.2) 2021*.

DJAG discharges its statutory obligations under 209 Acts. Progress in achieving these obligations is documented throughout this annual report, and where further information is available externally, links to the relevant websites are included.

Our charter—providing justice for all through safe, fair and responsible communities

Our charter is designed to provide direction for all our staff in how we do our work and deliver services.

In essence, our charter describes unifying themes and common principles to:

- focus on community outcomes
- guide our efforts to deliver DJAG strategies, plans and services and to support government objectives, and
- outline how we should act as individuals and as a collective to serve the public.

Our charter supports our strategic plan by focusing on strengthening the internal capability of our staff and strengthening collaborative relationships across all service areas.

Our charter principles and service commitments also support the Queensland Public Service Values.

Our strategic objectives

We aim to deliver our vision through the following strategic objectives:

- safe communities
- fair communities
- responsible communities, and
- integrated services.

Each year we focus on priorities and initiatives which support us to meet our strategic objectives. Performance information against our strategic objectives is presented in detail within the performance chapters (chapters 1–4) of this annual report.

Our achievements that contribute to Queensland's safe, fair and responsible communities

Through delivery of our strategic objectives, we effectively contribute to the Queensland Government's objectives for the community—Unite and Recover. We are delivering a justice system that provides a foundation of safe, fair and responsible communities, and legislative reform that enables long-term economic and community recovery.

During 2021–22, our key strategies and initiatives included:

- enhancing service delivery enhancements and access to justice services for vulnerable and disadvantaged Queenslanders such as victims of crime, adults with impaired capacity, children in need of protection, people with disability, and people over-represented in the justice system

- enabling people to recognise, prevent and respond effectively to domestic, family and sexual violence, and ensure the way we work supports people who have experienced violence and holds those responsible to account
- leading and facilitating projects to support, promote and protect women's rights, interests, leadership and well-being in the community
- delivering legislative reform including:
 - the *Evidence and Other Legislation Amendment Act 2021*,
 - introduction of the Inspector and Detention Services Bill 2021, and
 - the *Justice and Other Legislation Amendment Act 2021*.
- establishing the Program Management Office to oversee and guide implementation of the Government responses to *Hear her voice – Report one - Addressing coercive control and domestic and family violence in Queensland*, and *Hear her voice - Report two - Women and girls' experiences across the criminal justice system*
- minimising harm caused by alcohol misuse and gambling across Queensland communities, and
- ensuring that there are appropriate diversion and intervention programs to support defendants in the criminal justice system to address the underlying causes of offending.

Our strategic challenges

Service demand pressures

Developing evidence-informed strategies to meet the increasing demand for our services will also assist with predicting service growth areas.

Meeting community expectations

Engaging with the community about our role in the justice system further builds community understanding and drives service enhancements.

Information security

Protecting our information and assets is essential to building community confidence and preventing cyber-crime.

Digital disruption

Embracing new technology enables us to provide enhanced services and ensure the reliability, security and resilience of our ICT systems.

Our opportunities

- Empowering our staff with skills and resources increases capability and capacity to meet community needs and expectations.
- Digital transformation provides an opportunity to provide innovative and collaborative ICT strategies that are customer-centric and meet current and future demand.
- Evaluating the impact of legislative reform continuously improves the effectiveness of policies and initiatives.
- Enabling strategies and approaches to help prevent people from experiencing violence, abuse and neglect.

Our service areas

We have four service areas each focusing on delivering on our strategic objectives.

Justice Services

Justice Services contributes to safe, fair, and responsible communities by providing the community with fair, timely and accessible justice services through courts, tribunals, coronial, justice of the peace, and 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

Legal and Prosecutions encompasses Crown Law, the Office of the Director of Public Prosecutions (ODPP), and the Office of the Director of Child Protection Litigation (ODCPL).

Crown Law provides legal services to the Queensland Government under a fee-for-service business model, exemplifying model litigant principles. In addition, Crown Law develops and provides practical training workshops, briefings and manuals, tailored to the specific needs of Queensland Government agencies.

The ODPP is an independent authority responsible for the prosecution, on behalf of the state, of people charged with criminal offences in the High Court of Australia, Court of Appeal, Supreme Court of Queensland, District Court of Queensland, Childrens Court of Queensland, Magistrates Court (limited), and represents the state in matters before the Mental Health Court.

In addition to its criminal law prosecution function, the ODPP conducts the legal work on behalf of the Crime and Corruption Commission (CCC) as the 'solicitor on the record' for confiscations proceedings under the *Criminal Proceeds Confiscation Act 2002*.

The Director of Child Protection Litigation (DCPL) is an independent statutory officer within the DJAG portfolio.

The role of the DCPL is to decide, whether or not, an application for a child protection order should be made for a child and the type of order that should be sought. If an application for a child protection order is made, the DCPL is responsible for conducting the legal proceeding in the Childrens Court.

Liquor, Gaming and Fair Trading

Liquor, Gaming and Fair Trading (LGFT) 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, and implements initiatives that reduce the risk of harm and consumer detriment.

LGFT seeks to deliver a system of regulation which supports industry development and economic recovery, without compromising community safety.

Office for Women and Violence Prevention

The Office for Women and Violence Prevention (OWVP) supports women and girls to participate fully in the social, economic, and cultural opportunities that Queensland offers, and to achieve their full potential.

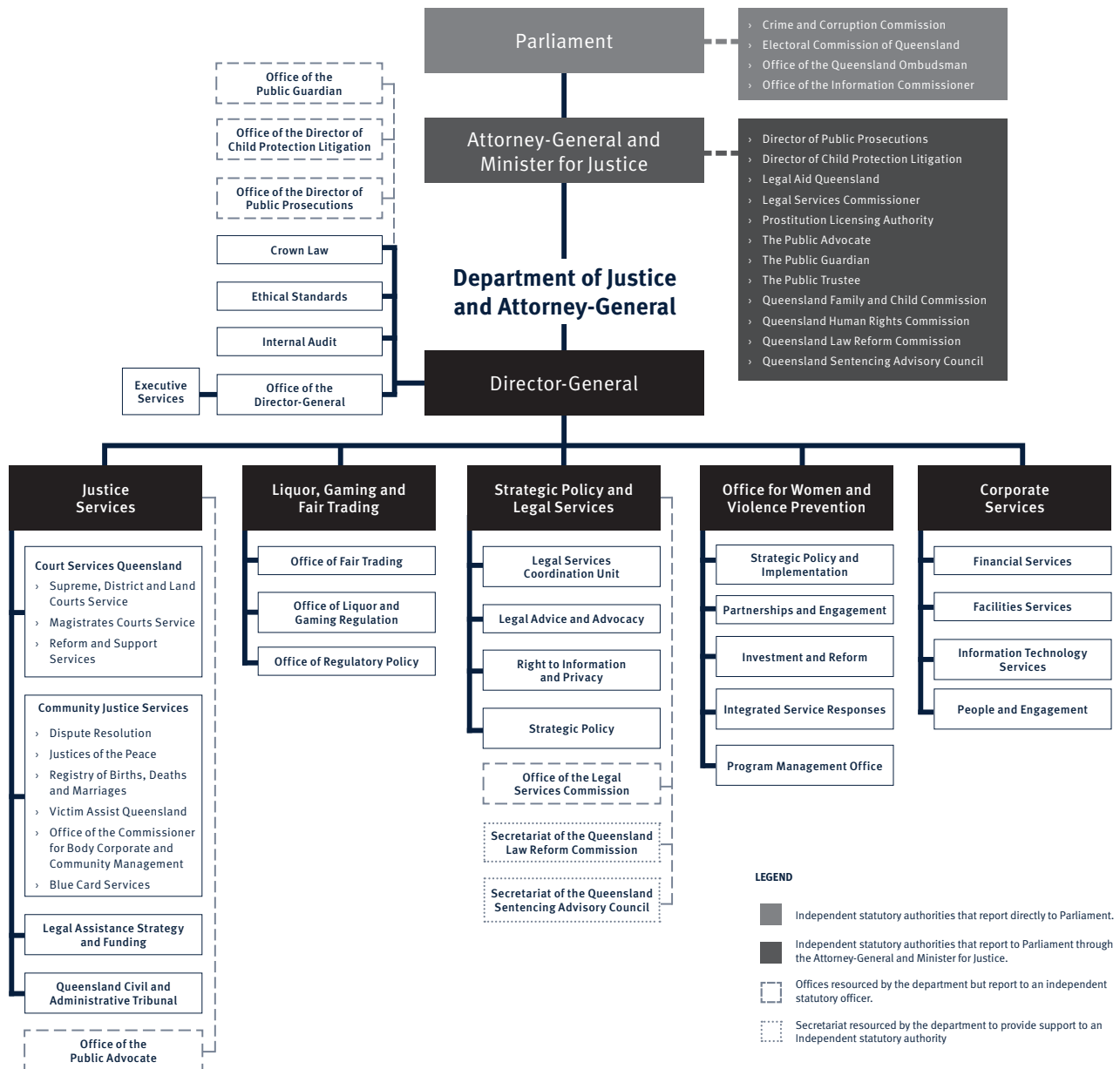
OWVP delivers services and support that victims of crime and their children need, to be free of violence and ensure that perpetrators are held to account for their actions and given opportunity to change their behaviour.

OWVP commission and manage specialist domestic, family and sexual violence services to improve the safety of women and their children and ensure effective return on the government's investment to improve the outcomes for Queenslanders.

OWVP drives reform to strengthen community and whole-of-government responses to gendered violence by changing community attitudes and behaviours, integrating service responses and strengthening justice system responses.

Organisational chart

As at 30 June 2022



Chapter 1

Safe communities

To provide safe communities, DJAG is focused on:

- enabling Queenslanders to live in a safe and harmonious society
- developing and enforcing legislation to ensure rights and safety
- addressing offending and re-offending behaviour through proactive programs and initiatives, and
- ending domestic, family and sexual violence and abuse.

Office of the Director of Public Prosecutions

The Office of the Director of Public Prosecutions (ODPP) represents the State of Queensland in criminal matters. To ensure safe communities, it is imperative that fair and transparent justice is administered so that the guilty are brought to justice, and the innocent are not wrongly convicted.

The primary function of the ODPP is to prosecute criminal matters in the:

- Magistrates Court (limited)
- District Court
- Supreme Court
- Mental Health Court
- Childrens Court of Queensland
- Court of Appeal, and
- High Court of Australia.

There are three aspects to the work of the ODPP:

- legal preparation
- court appearances, and
- victim liaison.

The ODPP is structured into 17 criminal chambers and one civil litigation chamber and team. There are nine chambers based in Brisbane, eight chambers in major regional centres (Beenleigh, Southport, Ipswich, Toowoomba, Maroochydore, Rockhampton, Townsville, and Cairns), and the civil litigation team (Confiscations Unit), based in Brisbane.

In addition to its criminal law prosecution function, the ODPP conducts the legal work on behalf of the CCC as the 'solicitor on the record' for confiscations proceedings under the *Criminal Proceeds Confiscation Act 2002*.

During 2021–22, the ODPP received 49,646 offences for prosecution, relating to 9,587 accused.

The ODPP prepared and conducted 1,128 committal matters in the Brisbane, Ipswich and Southport Magistrates Courts (limited), prepared and/or conducted trials in relation to 1,046 accused, and conducted sentences in relation to 5,695 accused in the Supreme, District and Childrens Court of Queensland.

The ODPP also appeared at 867 Supreme Court, District Court, and Childrens Court of Queensland bail applications, and finalised 499 appeals in the Court of Appeal, High Court of Australia and District Court jurisdictions.

Victim Liaison Service

The ODPP's obligations to victims are guided by the Charter of Victims' Rights established under the *Victims of Crime Assistance Act 2009*.

Under the Charter, victims have the right to be treated with courtesy, compassion, respect, and dignity to have their personal information protected, and to be provided with information about available services and remedies.

The ODPP employs victim liaison officers across the state to assist victims of violent crimes and/or their family members. These officers provide timely information to victims and families regarding the progress of their case through the criminal justice process. The victim liaison officer's contact with a victim includes:

- information on the court process, including giving evidence
- arranging a meeting with the relevant ODPP officer, if required, and
- the progress and outcome of a matter.

The ODPP does not provide counselling services, however, with consent, victim liaison officers provide a referral service to external organisations for specialised assistance, including court support and/or counselling.

The ODPP continued to survey victims and families regarding the service provided. Feedback from the survey assists the ODPP to provide more effective and appropriate services to victims and their families.

In 2021–22 the ODPP received 72 responses to the survey for victims of crime.

The ODPP recorded 57,858 instances of contact with victims of crime or family members, by telephone, correspondence or in person. Further data was captured this financial year in relation to how victims were contacted.

There were 25,112 emails, 19,260 phone calls/video calls, 3,614 text messages and 9,872 letters sent via post. This represents an increase of 9,330 instances of contact from the 2020–21 reporting period.

Coronial reform

The coronial system provides answers to grieving families, protects vulnerable persons, ensures the administration of justice, and guides the community about preventable deaths, advancing health and safety.

The Queensland coronial system operates within a multidisciplinary framework under the *Coroners Act 2003*, with coroners, DJAG, Queensland Health (QH) and QPS each responsible for key parts of the coronial process.

Queensland's coronial system has undergone significant reform since the Queensland Audit Office (QAO) report *Delivering coronial services (Report 6: 2018–19)*. Tabled in late 2018, the QAO report identified a range of issues that were impeding effective service delivery and made seven recommendations collectively aimed at improvement.

With the response to four recommendations delivered, progress continues on the parts of three recommendations which remain open to fully achieve their intent.

The Coronial System Board (board) was established in July 2021 and is chaired by the State Coroner.

In 2021–22 the board has focused on partnership principles to make further system improvement guided by the *Coronial System Delivery Framework 2021–25* which sets out the coronial system's strategic direction over the next five years.

Key achievements in 2021–22 include:

- an interagency Coronial System Coordination Group (coordination group) was convened to implement the *Coronial Services System Delivery Framework* and identified priority actions towards finalising remaining QAO recommendations
- a shared vision for Queensland's coronial system 'Coronial services that partner to deliver independent, family-centred and timely investigations' was embedded, and
- the *Coronial System Family Engagement Strategy* commenced to focus on strengthening family engagement through adopting a family centred, culturally appropriate, trauma aware approach to service delivery.

In 2022–23 the board will continue the transformation agenda required to secure a contemporary and family-focused coronial system.

Crown Law advocacy

Crown Law provides legal and advocacy services to the Attorney-General as first law officer and as chief legal advisor to Cabinet and the Executive Government.

This includes acting on the Attorney-General's behalf in relation to:

- litigation raising constitutional issues
- litigation raising issues pursuant to the *Human Rights Act 2019*
- matters involving charitable trusts and intervening in other litigation as amicus curiae
- conducting proceedings relating to serious sex offenders under the *Dangerous Prisoners (Sexual Offenders) Act 2003*
- Mental Health Court and Mental Health Review Tribunal proceedings, and
- other legal and advocacy services involving administrative and public sector governance matters, applications for pardons and extradition of prisoners.

In addition, an integral responsibility of many government agencies is the enforcement of regulations and legislation to protect the public from criminal behaviour and incompetent and improper conduct by members of professions and by commercial organisations.

Our lawyers have extensive experience acting as counsel assisting coronial inquiries and in Commissions of Inquiry, as well as conducting prosecutions on behalf of regulatory and disciplinary agencies.

Crown Law provides the services of skilled counsel for advice, representation and in-house services, placing Crown Law in a unique position to meet the specialist advocacy needs of government agencies in relation to:

- Royal Commissions and Commissions of Inquiry
- CCC hearings
- coronial inquests, and
- statutory and regulatory prosecutions and disciplinary proceedings.

Dangerous Prisoners (Sexual Offenders) Act 2003

The *Dangerous Prisoners (Sexual Offenders) Act 2003* was established following rising concerns in the community about the risk of serious offenders committing further sexual offences after their release at the end of their term of imprisonment.

This Act enables the Attorney-General to make an application for post-sentence preventative detention or supervision of serious sex offenders. The objective is to maintain the protection of the community through the care, control and treatment of sex offenders who are considered an unacceptable risk to the community by reoffending sexually or violently.

Crown Law plays an important role in administering this Act, working in consultation with Queensland Corrective Services (QCS) on the Sex Offenders and Dangerous Offenders Assessment Committee to advise the Attorney-General on whether there is sufficient evidence for making an application under the Act.

Crown Law represents the Attorney-General in these applications and appears at all stages of proceedings.

During 2021–22, 376 cases have been commenced by the Attorney-General under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, with 88.01% of offenders placed on an order under the *Dangerous Prisoners (Sexual Offenders) Act 2003*. A further 2.18% of these cases are still pending determination by the court.

There are currently 137 offenders on supervision orders in the community under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, 129 of whom are fitted with ankle bracelets to electronically monitor their movements.

Human rights snapshot

The Attorney-General's statutory functions under the *Human Rights Act 2019* include intervening for the state as a party to proceedings before a court or tribunal involving human rights issues and receiving and assessing notices concerning such proceedings. As first law officer, the Attorney-General also has the function of advising the state about human rights issues which may arise under the Act.

This work is performed by Crown Law on the Attorney-General's behalf. Crown Law is also involved in complaints of human rights contraventions to the Queensland Human Rights Commission.

During 2021–22, Crown Law received, on behalf of the Attorney-General, 28 notices under section 52 of the *Human Rights Act 2019* and intervened in 10 proceedings.

A brief summary of key human rights cases over the last financial year are as follows:

- In *SQH v Scott* [2022] QSC 16, the Supreme Court accepted submissions made on behalf of the Attorney-General that a decision to exercise coercive questioning powers by the CCC limits the witness's right not to incriminate themselves under section 32(2)(k) of the *Human Rights Act 2019*, but that that limit is nonetheless justified.
- In *TRKJ v Director of Public Prosecutions (Qld)* [2021] QSC 297, the Supreme Court accepted submissions made on behalf of the Attorney-General that the protected counselling communications regime under Division 2A of the *Evidence Act 1977* is compatible with human rights, including the right to a fair hearing in section 31 of the *Human Rights Act 2019*.

Child protection oversight and safety

The Director of Child Protection Litigation (DCPL) represents the state in child protection proceedings in the Childrens Court of Queensland.

The DCPL receives referred child protection matters from the Chief Executive, Department of Children, Youth Justice and Multicultural Affairs (DCYJMA).

Each referred matter concerns a child that the DCYJMA is satisfied is a child in need of protection, and a child protection order is appropriate and desirable for the child's protection. The DCPL then deals with the matters by either applying to the Childrens Court for a child protection order, or by referring the matters back to DCYJMA without an application being made.

In making decisions, the DCPL must ensure that the safety, wellbeing and best interests of the child, both through childhood and for the rest of their life, are paramount.

The DCPL is assisted by the ODCPL, which works collaboratively with the DCYJMA, to ensure proceedings are dealt with fairly, as soon as possible, and with minimum cost and legal technicality.

The ODCPL is structured into three Brisbane-based chambers with a centralised litigation support team. This model promotes statewide consistency in decision-making and managing litigation, whilst adapting to local community and regional needs.

In 2021–22, the DCPL continued to work collaboratively with DCYJMA to ensure that a number of key strategies designed to improve inter-agency communication, and to also streamline business processes to deliver greater efficiencies within service delivery were embedded.

The strategies and business process changes, which took effect on 1 July 2019, have promoted statewide consistency by supporting and strengthening Queensland's innovative child protection litigation model.

Overview of workloads and performance

In 2021–22, the DCPL received more than 3,300 referred child protection matters, with each matter relating to an individual child.

The DCPL in turn made more than 3,300 child protection applications and managed the resulting child protection proceedings in the Childrens Court of Queensland across the state and assisted the court to determine over 3,400 applications.

A full overview of the DCPL's workloads and performance is available in the DCPL's Annual Report.

Serious physical injury and child death case reviews

The death of a child is a profound loss that impacts parents, family and close community as well as carers and professionals who have worked, either directly or indirectly, with the child and their family.

Serious physical injuries to children are also accompanied by grief, and families recovering from such tragedies are entitled to compassion and dignity.

Where the DCPL was performing a litigation function in respect of a child who dies or sustains a serious physical injury, they have an obligation to undertake a case review of the matter. This is also required if they were performing this service within the year before the death or injury.

The purpose of the review is to promote the safety and wellbeing of children who come into contact with the child protection system, by facilitating ongoing learning and improvement in the provision of services, to promote accountability and to support collaboration and joint learning by agencies involved with the child.

In 2021–22, the DCPL completed two child death case reviews and eight serious physical injury case reviews.

Protecting vulnerable children and adults

The Public Guardian provides a critical step in safeguarding some of the most vulnerable and disadvantaged Queenslanders.

They promote and protect the rights, interests and wellbeing of adults with impaired decision-making capacity, and children and young people in out of home care, being children in the child protection system (foster care, kinship care and residential care facilities) and accommodated in disability accommodation services, authorised mental health services and youth detention centres.

The Public Guardian is an independent statutory officer appointed by the Governor in Council under the *Public Guardian Act 2014*.

The Public Guardian is supported by the Office of the Public Guardian (OPG), which is comprised of public service employees, who report to the Public Guardian, and independent casual Community Visitors appointed by the Public Guardian under the *Public Guardian Act 2014*.

The OPG's purpose is to advocate for the rights and interests of its clients.

In 2021–22, OPG implemented a range of innovative efficiency measures to measure unprecedented growth in demand for its services. OPG continued to respond flexibly to ongoing challenges from the COVID-19 pandemic by utilising technology to stay connected to clients when face-to-face visits were not possible.

The OPG maintained its provision of dedicated guardianship services in health settings and embedded a new Senior Guardian (Inpatient) within the Sunshine Coast Hospital and Health Service.

The OPG also reviewed the operating model of community visiting and advocacy in line with the *Public Guardian Act 2014* and implemented revised prioritisation and frequency of child and adult visiting by community visitors, as part of the Service Delivery Design Project.

In 2021–22 the OPG completed a project to implement the National Principles for Child Safe Organisations and extended the applicability of the principles to both child and adult clients of OPG.

The OPG also completed a project to implement the recommendations of the 2021 QAO report *Responding to complaints from people with impaired capacity – Part 2: The Office of the Public Guardian*. This resulted in a more accessible and timely complaints management process across the OPG.

Individual child advocacy

The OPG performs child advocacy functions that provide an independent voice for children and young people by raising their concerns and expressing their views and wishes, while protecting and promoting their rights and interests through the delivery of the following services:

- child community visiting, and
- child advocacy.

Community Visitors monitor and advocate for children and young people staying at visitable locations, and facilitate the identification, escalation and resolution of issues by and on behalf of children and young people.

Community Visitors inspect and report on the appropriateness of accommodation and perform a range of functions including advocacy about children and young people's access to information about their rights and to the services they need. They also provide advocacy to resolve concerns and assist with making formal complaints.

Child Advocates offer person-centred advocacy for children and young people in the child protection system. Child Advocates are based in Brisbane, Cairns and Townsville, and work in collaboration with Community Visitors.

Child Advocates seek and take into account the views and wishes of each child, to the greatest extent practicable, when providing advocacy and support for children and young people in the child protection system. They are supported to exercise and enjoy their human rights by:

- ensuring that their views are heard in both administrative and judicial decision-making processes
- providing support to participate in court processes and organising legal representation for the child or young person, and
- applying on behalf of the child or young person to the Queensland Civil and Administrative Tribunal (QCAT) or court regarding changes to a placement, contact decisions or changes to a child protection order.

Individual advocacy includes understanding the lives and views of relevant children and young people, and working to prevent or address discrimination, abuse and neglect by supporting these vulnerable children to exercise and enjoy their human rights.

During 2021–22, OPG Community Visitors visited 10,622 children and young people in visitable locations (homes and sites). Child Advocates supported children and young people at 2,781 meetings through 2021–22, including court appearances, advocacy visits, stakeholder meetings and tribunal hearings.

Protecting the rights of adults with impaired decision-making capacity

The OPG has an important role in protecting and promoting the rights and interests of vulnerable adults with impaired decision-making capacity through delivering the following services:

- public guardianship — supported and substituted decision-making in relation to legal, personal and health care matters, supporting adults to participate in decisions about their life and taking into account their views and wishes to the greatest practicable extent, and acknowledging their right to live as a valued member of society

- investigation of allegations that an adult with impaired decision-making capacity is being neglected, exploited or abused, or has inappropriate or inadequate decision-making arrangements in place, and taking protective action on behalf of the adult where the health and welfare of the adult is at immediate risk of harm, and
- adult community visiting — to monitor services provided at visitable sites. It also facilitates the identification, escalation and resolution of complaints by or on behalf of adults with impaired decision-making capacity staying at those sites.

The QCAT can appoint the Public Guardian as guardian of last resort to make decisions on behalf of adults with impaired decision-making capacity in relation to their personal and legal matters that are not related to property or finance.

In addition, the Public Guardian may approve the use of certain restrictive practices under the *Guardianship and Administration Act 2000* and QCAT may request a visit to a person regarding the use of restrictive practices.

In 2021–22, QCAT made 2,034 orders appointing the Public Guardian to act as the guardian of last resort. Of these, 1,333 orders were reappointment orders for the Public Guardian to continue to be the adult's guardian. The remaining 701 orders were new appointments to the Public Guardian.

The *Public Guardian Act 2014* and *Guardianship and Administration Act 2000* provide for the OPG's legislative functions, obligations and powers in relation to adults with impaired decision-making capacity. The Public Guardian may also be appointed by a member of the public to act as their attorney for personal matters through an enduring power of attorney made under the *Powers of Attorney Act 1998*.

The *Powers of Attorney Act 1998* also establishes the role of the Public Guardian as statutory health attorney of last resort. In 2021–22, the Public Guardian provided services under an enduring power of attorney for 75 adults.

In 2021–22, OPG commenced 147 new investigations into allegations of abuse, neglect and exploitation and/or inappropriate or inadequate decision-making arrangements for adults with impaired decision-making capacity. During 2021–22, 273 existing investigations were also finalised.

Blue Card Services

The blue card system helps keep Queensland children safe by assisting organisations to be child safe, and screening people who work with children.

Significant changes were introduced to the blue card system from 31 August 2020, supported by new online services to assist applicants and organisations.

The changes continue to be embraced by blue card system stakeholders with 225,227 online applications finalised during 2021–22, and as at 30 June 2022, 10,076 organisations were registered to use the organisation portal.

As at 30 June 2022, 880,069 people were blue card holders. Once approved, blue card holders can use their card to work or volunteer in any of the categories of child-related employment regulated by the blue card system.

Employers and volunteer organisations are required to link individuals to the organisation's record so that they receive notifications of any changes to a person's blue card status.

As at 30 June 2022, blue card holders and applicants were linked to 898,339 different child-related activities. Of these, 88% of links could be managed online as their employer or volunteer organisation was registered to use the organisation portal.

The department has also worked with the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) to support worker screening arrangements for individuals providing National Disability Insurance Scheme (NDIS) supports and services.

Individuals requiring both an NDIS worker screening check and a blue card can make a combined application for both checks, with enhanced information sharing arrangements between Blue Card Services and DSDSATSIP in place to facilitate a streamlined and efficient screening process for most applicants.

In 2021–22, Blue Card Services:

- identified and actioned 3,483 cases to prevent individuals with concerning criminal histories or other assessable information from working with children
- issued 298,411 cards
- monitored 890,844 card holders and applicants for any change in criminal history in Queensland on a daily basis (as at 30 June 2022)
- referred 252 matters to the QPS, involving a total of 633 potential breaches of blue card legislation
- continued to provide community engagement sessions online and in-person with 66 total engagement activities undertaken in this time period involving 1,990 participants
- developed new video resources to support applicants and organisations in culturally and linguistically diverse communities, with videos now available in Korean, Vietnamese, Arabic, Hindi, and simplified Chinese. These videos

include step-by-step how-to guides as well as information on child and youth risk management strategies. This year, Blue Card Services video resources have had 47,472 views compared to 28,269 in 2020–21, and

- continued to support participation of Aboriginal and Torres Strait Islander peoples in the blue card system through a dedicated team of professionals and Indigenous Liaison Officers; including travelling to discrete communities to provide practical support and assistance to applicants and employers. Communities visited in 2021–22 include Normanton, Lockhart River, Palm Island, Bamaga, Seisa, Injinoo, Umagico, New Mapoon, Woorabinda, Doomadgee, Coen, Cherbourg, Murgon, Kowanyama and Aurukun.

Queensland Family and Child Commission Review and Safe children and strong communities

During 2021–22, work has continued to respond to and address the 81 recommendations made in the Queensland Family and Child Commission (QFCC) report, *Keeping Queensland's children more than safe: Review of the blue card system*. As at 30 June 2022, 18 recommendations have been completed, 12 are nearly complete, a further 46 are in progress. The remaining five are interdependent on other reform initiatives or still to be commenced.

In response to recommendations made by the *Royal Commission into Institutional Responses to Child Sexual Abuse* in its *Working with Children Checks Report* and the QFCC, the Australian Criminal Intelligence Commission delivered a National Reference System (NRS) database which is able to record, maintain and broadcast key decisions, by all jurisdictions for working with children checks to better inform decision making.

In May 2022, amendments to the *Working with Children (Risk Management and Screening) Act 2000* were passed enabling Queensland's participation in the NRS. These provisions will commence in 2022 upon completion of the technical work to integrate with the national database.

Additional amendments were also made allowing Blue Card Services to facilitate access to domestic violence information for the purposes of blue card assessment and simplify and streamline the blue card requirements for persons who work in licensed care services.

Work has also continued to progress on the implementation of the *Safe children and strong communities* strategy and action plan.

Safe children and strong communities aims to empower Aboriginal and Torres Strait Islander communities and organisations by providing a more supportive system through each step of the blue card process. An external oversight group has been established to oversee implementation and includes representatives from key non-government Aboriginal and Torres Strait Islander peak bodies and government agencies who play a significant role in Queensland's child protection system.

Reports under Section 395

Section 395 of the *Working with Children (Risk Management and Screening) Act 2000* allows the DG as Chief Executive Officer to provide reports to the Minister on the administration of the *Working with Children (Risk Management and Screening) Act 2000*, including the Chief Executive Officer's performance and exercise of functions and powers.

In 2021–22, Blue Card Services provided 72 reports to the Attorney-General as required by the *Working with Children (Risk Management and Screening) Act 2000*.

Prevention of domestic, family and sexual violence

DJAG is committed to doing everything it can to keep all Queenslanders safe, particularly women and children.

Women's Safety and Justice Taskforce

The independent and consultative Women's Safety and Justice Taskforce was established in March 2021 and chaired by the Honourable Margaret McMurdo AC, along with ten subject matter experts who during 2021–22 delivered two reports to the Attorney-General.

In December 2021, the independent Women's Safety and Justice Taskforce released its first report, *Hear her voice: Addressing coercive control and domestic and family violence in Queensland*.

The report makes 89 recommendations that seek to further reform the justice and domestic and family violence specialist service systems to ensure they keep victims safe and hold perpetrators accountable.

On 10 May 2022, the Queensland Government released its response to the report, supporting or supporting in principle all 89 recommendations, alongside a \$363 million funding commitment over four years to implement the recommendations including \$106 million to improve safety for victims attending court.

The Government response includes key reforms across Queensland's criminal justice system, including:

- improved domestic, family and sexual violence service system responses, specifically integrated service responses and high-risk teams and perpetrator interventions
- enhancements to Queensland Courts to ensure the safety of victims, and
- a suite of legislative amendments.

Work has begun within the department on implementing these important reforms and will continue over a four-phased implementation approach.

The Women's Safety and Justice Taskforce's second report, *Hear her voice – Report Two - Women and girls' experiences across the criminal justice system* was released on 1 July 2022, and outlines 188 recommendations which is being carefully considered by the Queensland Government.

Innovative service delivery models

During 2021–22, the OWVP trialled and evaluated innovative responses to hold perpetrators accountable for their abusive behaviours, including an online perpetrator program trial and the Family Pathways Model trial.

The aim of the online perpetrator program trial, delivered by the Gold Coast Domestic Violence Prevention Centre, was to offer an appropriate alternative to face-to-face perpetrator programs, particularly during the COVID-19 pandemic.

The Family Pathways Model trial, delivered by the Brisbane Domestic Violence Service and Carinity, seeks to reduce domestic and family violence perpetrated by young men against their mothers and siblings, increase attachment between mothers and sons and reduce risk of young people perpetrating domestic and family violence as adults. Both initiatives have been evaluated by Griffith University and are showing promising results.

In response to the *Hear her voice: Addressing coercive control and domestic and family violence in Queensland* report, the Queensland Government will continue and expand the online perpetrator intervention program trial and the Family Pathways Model trial.

The Queensland Government will also make available a diversity of perpetrator interventions across a continuum of risk and need and develop and trial perpetrator programs specifically tailored to meet the needs of Aboriginal and Torres Strait Islander peoples.

Youth Sexual Violence and Abuse Action Plans

YSVA is never acceptable and can have profound, lifelong impacts on the social and emotional wellbeing of children and young people.

During 2021–22, the OWVP progressed work on three place-based projects in Yarrabah, Toowoomba and Bundaberg to address YSVA.

The projects involve working with young people aged 12–25 years, schools, Non-Government Organisation (NGO), government agencies and community stakeholders to co-design and implement locally tailored action plans to prevent YSVA. The aim of the projects is to promote safe and healthy relationships, strengthen personal and online safety, enhance sector capacity, and reduce the risk of YSVA.

Community co-design was completed in Toowoomba and Bundaberg in late 2021. There was strong community engagement, with 258 people (including 77 young people) in Bundaberg and 302 people (including 102 young people) in Toowoomba contributing innovative ideas about local prevention strategies. Community workshops were hosted in both locations to showcase ideas and discuss priorities for the action plans.

Work on the Yarrabah project commenced in October 2021. This project is a joint initiative between DJAG and DSDSATSIP. The project is underpinned by a community-led development approach that aims to promote self-determination, local ownership and community-driven change.

A Project Governance Group comprised of local organisations that work closely with Yarrabah's young people has been established to guide project implementation.

A Young People's Project Committee is also being set up to support youth leadership and participation. This project provides an opportunity to work with the Yarrabah community to co-design culturally appropriate resources that are grounded in local culture.

Further funding has been approved to continue the three place-based projects over the next two years. The focus during 2022–23 will be on implementing and evaluating the action plans developed by each community.

Community and sector initiatives

The OWVP delivers small grants programs, community engagement campaigns, projects and services that assist the community to understand the nature and impacts of gender inequality and violence against women.

This is accomplished through the promotion and implementation of government policies and strategies and through the development of partnerships between government, corporate and community organisations and key stakeholders.

The OWVP strives to help women and girls across the state to achieve their full potential by:

- implementing the commitments of the *Queensland Women's Strategy 2022–27*
- supporting the objectives of the *Domestic and Family Violence Prevention Corporate and Community Organisation Engagement Framework*
- providing secretariat and administration support to the Queensland Women's Advisory Group, Domestic and Family Violence Prevention Corporate and Community Roundtable and the Domestic and Family Violence Prevention Culturally and Linguistically Diverse Roundtable
- providing oversight of Women's Infolink which provides Queensland women and girls with access to information and services across the state
- delivering the Investing in Queensland Women Grant program twice a year and the Safe and Diverse Communities Grants program annually
- supporting government agencies to achieve the gender parity targets for women on boards through the Women on Boards Initiative
- supporting community engagement and awareness events throughout the year including Queensland Women's Week, Domestic and Family Violence Prevention Month, Sexual Violence Awareness Month and White Ribbon Day

- sponsoring groups such as Women in Technology, Queensland Rural, Regional and Remote Women's Network, Women of the World, Australian Women in Music Awards, Women in Media, Qld Women in STEM Prize and the National Council of Women in Queensland Inc., and
- developing new and supporting ongoing partnerships with corporate and community organisations, such as Telstra, Griffith University and the Local Government Association Queensland.
- implemented Queensland Women's Week, Domestic and Family Violence Prevention Month and Sexual Violence Prevention Month, and
- managed a 204% increase in contact with the public through the Women's Infolink, email contacts, website engagement and subscriptions to our mail out.

In 2021–22, the OWVP:

- delivered the new *Queensland Women's Strategy 2022–27*
- delivered the Domestic and Family violence Prevention Corporate and Community Organisation Engagement Framework
- implemented two rounds of the Investing in Queensland Women grant program with over 90 successful grant recipients receiving funding across the state
- successfully implemented an inaugural round of the Safe and Diverse Communities grant program, with 14 organisations receiving funding to support culturally and linguistically diverse communities to raise awareness about the prevention of domestic, family and sexual violence

Specialist Courts and support programs

Court Link

Court Link is a generic integrated assessment, bail-based referral and support program, which aims to address the underlying factors contributing to offending.

These may include homelessness or housing instability, lack of employment, mental or physical health issues and/or substance abuse.

The program targets defendants with a moderate to high risk of reoffending, with professionally qualified Court Link case managers assessing referred defendants.

Judicial monitoring of the participant's progress is also an integral aspect of the program.

An external evaluation of Court Link commenced in 2019 and is expected to be completed by 2023.

In 2021–22, Court Link made 61 community referrals for defendants to receive treatment in the community, 635 participants were admitted to the program for case management and a total of 346 participants completed 12 weeks or more of case management.

Queensland Drug and Alcohol Court

The Queensland Drug and Alcohol Court (QDAC) aims to improve community safety by rehabilitating offenders so that they can reintegrate back into the community as productive members of our society.

Suitable participants, assessed through a multi-agency assessment process, are sentenced, as an alternative to imprisonment, to a Drug and Alcohol Treatment Order. The Treatment Order delivers an integrated therapeutic program, providing supervision, treatment, monitoring by the court and other interventions over a two-year period to address substance use and other factors contributing to offending.

QDAC relies on an integrated therapeutic approach by the judiciary, DJAG and other participating agencies including the QPS, QCS, Legal Aid Queensland (LAQ) and QH. This approach ensures all QDAC participants receive the necessary monitoring by the courts, supervision, treatment and interventions to help them meet the goals of the Drug and Alcohol Treatment Order.

Culturally appropriate support is provided to Aboriginal and Torres Strait Islander participants, through a dedicated Aboriginal and Torres Strait Islander Cultural Liaison Officer, who works closely with the participants throughout assessment and Treatment Order phases.

In 2021–22, 51 participants commenced on treatment orders. Twenty-one participants have graduated from the program since commencement.

The external evaluation of QDAC, which started in 2019, is expected to be completed in 2023. While the evaluation progresses into its final stages, DJAG continues to work with participating agencies to identify and implement opportunities to continuously improve QDAC program delivery.

Murri Court

Murri Court is a Queensland Magistrates Court bail-based program which provides an opportunity for members of the Aboriginal and Torres Strait Islander community (including Elders and victims) to participate in the court process. The program requires defendants to take responsibility for their offending behaviour, whilst respecting and acknowledging Aboriginal and Torres Strait Islander culture.

Defendants considered eligible to participate in Murri Court can be referred by a magistrate for further assessment to determine their suitability. In addition to receiving support at court, participants can be referred to treatment and support services, as well as taking part in cultural activities including yarning circles and men's and women's groups.

Elders or Respected Persons from the community are in the courtroom to guide and encourage defendants, and help magistrates understand more about defendants' personal and cultural circumstances.

Stakeholders participating in Murri Court are encouraged to speak in plain English and Aboriginal and Torres Strait Islander flags and local artwork are displayed in the courtrooms.

Murri Courts operate in 15 locations: Maroochydore, Brisbane, Caboolture, Cairns, Cherbourg, Cleveland, Mackay, Mount Isa, Richlands, Rockhampton, St George, Toowoomba, Townsville, Ipswich, and Wynnum.

In 2021–22, 568 eligible defendants were referred to the Murri Court with 413 defendants in the program as at 30 June 2022 (including participants who commenced in the previous financial year).

489 defendants exited the program including participants sentenced in Murri Court and matters adjourned back to the mainstream Magistrates Courts.

Work to address opportunities identified by the June 2019 evaluation of the Murri Court by Ipsos Aboriginal and Torres Strait Islander Unit, released in April 2021, is expected to continue in 2022–23.

Specialist domestic and family violence (DFV) courts

Specialist DFV courts currently operate in five locations in Queensland: Southport, Beenleigh, Townsville, Mount Isa and Palm Island. The roll-out of the specialist DFV courts delivers on the Queensland Government's commitment to a specialist court approach in dealing with DFV matters, as recommended by the *Not Now, Not Ever* report of the Special Taskforce on DFV.

Queensland's specialist DFV courts are multidisciplinary and collaborative in nature using:

- a client-centred approach with a focus on victim safety and perpetrator accountability
- dedicated magistrates and specialist prosecutors with a high degree of knowledge and experience of the complex legal framework underpinning DFV
- a specialist court registry
- duty lawyers available to provide advice and representation in court for aggrieved and respondent parties, and
- court support, information and referral services for aggrieved and respondent parties.

As part of the continuation of Queensland's specialist DFV courts, a final independent evaluation of the Southport Specialist DFV Court was completed in December 2021 and released in June 2022.

A key objective of the final Southport evaluation was to inform the continued roll-out and improvement of the specialist court approach for dealing with DFV matters in Queensland.

The final evaluation report found that the Southport Specialist DFV Court continues to fulfil its purpose to ensure a coordinated, respectful, and fair justice response to DFV and is demonstrating best, or leading, practice in many of its operations.

The final report also highlighted that the sustained cooperation between partner agencies including the QPS, LAQ, QCS, DCYJMA, and non-government service providers is making a significant difference by connecting people with support services before, during, and after their matter has been heard in court.

Many of the recommendations of the final evaluation are consistent with recommendations from the Women's Safety and Justice Taskforce *Hear Her Voice: Addressing coercive control and domestic and family violence in Queensland* report including that DJAG continue the roll-out of specialist DFV courts as informed by the Southport evaluation. The Queensland Government will roll-out two new specialist DFV courts in Cairns and Brisbane.

The Beenleigh Specialist DFV Court accounted for the highest volume of civil DFV lodgements in 2021–22 with 2,847 initiating applications, followed by Southport Specialist DFV Court which received 2,357 initiating applications.

Queensland Law Reform Commission

The Queensland Law Reform Commission (QLRC) is an independent statutory body and is constituted under the *Law Reform Commission Act 1968*.

The QLRC conducts law reform reviews referred to it by the Attorney-General or contained in a program of law reform reviews approved by the Attorney-General. It makes recommendations in law reform reports which are tabled in the Queensland Parliament.

The QLRC's members are appointed by the Governor-in-Council on the advice of the Attorney-General.

The *Law Reform Commission Act 1968* provides that the QLRC must consist of at least three members, who may be full-time or part-time members. Currently, the QLRC has seven part-time members, including the Chair. The QLRC is supported by a small secretariat of DJAG employees.

A framework to regulate a decriminalised sex work industry

The Queensland Government has committed to decriminalising the sex work industry. This means regulating sex work as work, not as a crime.

On 27 August 2021, the Attorney-General gave the QLRC terms of reference to conduct a review and recommend a framework for a decriminalised sex work industry in Queensland.

In approaching this task, the QLRC's aim is to develop a regulatory framework focused on fairness, safety, and health.

On 11 April 2022, the QLRC released a consultation paper, *A framework for a decriminalised sex work industry in Queensland* seeking submissions on many important issues raised in the review. Submissions closed on 3 June 2022.

Following the release of the consultation paper, the QLRC consulted extensively with sex workers, brothel licensees, sex worker organisations, industry regulators, police officers, government departments, local governments, legal professionals, and other interested people and organisations.

The QLRC's final report is due in November 2022.

Queensland Sentencing Advisory Council

The Queensland Sentencing Advisory Council (QSAC) provides independent research and advice, seeks public views, and promotes community understanding of sentencing matters.

QSAC's role is to:

- inform the community about sentencing in Queensland through research and education
- engage with Queenslanders to gather their views on sentencing, and
- advise on sentencing matters.

Serious violent offences scheme

In April 2021, QSAC was asked to review the operation and efficacy of the serious violent offences (SVO) scheme under Part 9A of the *Penalties and Sentences Act 1992*.

A comprehensive review of the scheme was undertaken and included a literature review, extensive data analysis, a review of case law and sentencing remarks and a cross-jurisdictional analysis.

The Council interviewed subject-matter experts and consulted extensively with a range of organisations and individuals, including victims and survivors of crime and their families.

On 9 June 2022, QSAC published its final report on the review, *The '80 percent Rule': The Serious Violent Offences Scheme in the Penalties and Sentences Act 1992 (Qld)*. The report found that the scheme is not working as intended and made 26 recommendations to reform the existing scheme to allow it to better meet its objectives.

Royal Commission into Institutional Responses to Child Sexual Abuse

The Royal Commission into Institutional Responses to Child Sexual Abuse was established in January 2013.

The Royal Commission into Institutional Responses to Child Sexual Abuse (Royal Commission) was established in January 2013 with findings of the five-year inquiry released across four reports—the final report presented on 15 December 2017.

This report covered many decades and detailed the in-depth examination of the actions and responses to sexual abuse of children in institutions responsible for caring for children. The Royal Commission made 409 recommendations about how we can better protect children against sexual abuse and alleviate the impact of abuse on children when it occurs.

The Queensland Government released its response to all four reports on 15 June 2018. Four annual reports detailing Queensland's progress on implementing the Royal Commission's recommendations have been released, with the most recent, the Fourth annual progress report, tabled in Queensland Parliament on 8 April 2022.

DJAG is responsible for a range of recommendations spanning different reports and the introduction of an intermediary scheme in Queensland.

Working with children checks report

The Working with Children Checks report makes recommendations to strengthen the protection that children receive through working with children checks (known as the blue card system in Queensland). The QFCC took this report into account when undertaking an extensive review of the *Working with Children (Risk Management and Screening) Act 2000*.

The QFCC made 81 recommendations to further strengthen and streamline the system, including as a minimum that Queensland adopt the Royal Commission's recommendations in relation to the working with children check process. Where Queensland's safeguards are stronger than the Royal Commission's recommendations, stakeholders supported that these be retained.

In May 2022, amendments were passed by the Queensland Parliament to facilitate Queensland's participation in the Working with Children Check National Reference System. This database when operational will enable jurisdictions to identify people who have been prohibited from working with children in another jurisdiction.

Criminal Justice report

The Royal Commission's Criminal Justice report (CJR) is aimed at reforming the Australian criminal justice system to provide a fairer response to victims and people who experienced institutional child sexual abuse.

On 5 July 2021, the new offences of failure to report belief of a child sexual offence and failure to protect a child from a child sexual offence commenced. Stakeholder consultation on the operation of the offences commenced from July 2022.

Queensland's Intermediary Scheme pilot to assist witnesses with communication difficulties to give their best evidence, commenced in Brisbane and Cairns on 5 July 2021.

The Women's Safety and Justice Taskforce's second report, *Hear her voice – Report Two - Women and girls' experiences across the criminal justice system* contained a number of recommendations relevant to CJR recommendations which have not yet been implemented in Queensland, namely:

- Recommendation 42 for amendment of the Criminal Code to address the sexual exploitation of children aged 12-17 years by adults who occupy a position of authority over those children (CJR recommendations 27-29)
- Recommendation 71 for the development and implementation of a plan to improve court case management of sexual violence cases in the District Court of Queensland (CJR recommendation 72), and

- Recommendation 75 for amendment of laws relating to similar fact (coincidence) and propensity (tendency) evidence, in relation to all sexual offences to reflect the current position in the uniform evidence law jurisdictions of Australia (CJR recommendations 44-51)

Queensland Intermediary Scheme Pilot Program

The *Royal Commission into Institutional Responses to Child Sexual Abuse and Criminal Justice Report 2017* recommended states and territories establish intermediary schemes, similar to the registered intermediary scheme in England and Wales.

An intermediary has professional credentials and skills in speech pathology, occupational therapy, psychology or social work and as an officer of the court, must act impartially. On 5 July 2021, the Queensland Intermediary Scheme (QIS) pilot commenced in the Brisbane and Cairns regions. Under the QIS pilot, an intermediary aids eligible Queenslanders who are prosecution witnesses in child sexual offence matters to participate fully in the criminal justice system. They also support Queensland's courts to receive the best evidence that a witness can provide by aiding police and courts with questioning and communication.

For 2021–22, the QIS pilot received 95 referrals for intermediary services, relating to 34 matters. Of these, 75 requests were from the Director of Public Prosecutions and 20 from the QPS. On a further three occasions, defence counsel requested assistance in phrasing questions in addition to intermediary recommendations made to the court.

During 2021–22, 51 court reports were prepared by an intermediary, being 35 prepared for the court in the Brisbane region and 16 in the Cairns region.

The QIS pilot is undergoing evaluation by a consortium of researchers led by the Australian Catholic University with a final report expected in October 2023. This evaluation will inform Government decision-making regarding the continuation and possible expansion of the pilot.

For 2022–23, the QIS pilot focus will be on engagement with partner agencies. Focused partnerships with QPS, ODPP and Queensland Courts are critical to ensuring intermediaries are engaged whenever possible.

Final report

DJAG and DCYJMA continue to engage with stakeholders and seek views to inform options that address the Royal Commission's final report recommendations.

These recommendations relate to the comprehensive and systemic reform of the culture, services and systems established to look after children.

Options for the implementation of a Reportable Conduct Scheme (DJAG lead) and implementation of Child Safe Standards (DCYJMA lead) are to be considered by government.

Legislation

Evidence and other Legislation Amendment Act 2022

The *Evidence and Other Legislation Amendment Act 2022* received assent on 10 June 2022. The following amendments commenced on assent:

- provision of a specific process for the viewing and examination of the body of a deceased person in a criminal proceeding (implementing the Queensland Government's response to recommendation 2 in the findings of the Inquest into the disappearance and death of Daniel James Morcombe)
- clarification of the operation of computer warrants in relation to bail, and
- enabling recognition of service as a magistrate in Toowoomba as regional experience for the purpose of a transfer decision under the *Magistrates Act 1991*.

The following amendments will commence on 12 September 2022:

- establishment of a statutory framework that allows protection against disclosure of the identity of journalists' confidential informants (known as 'shield laws'), and
- introduction of a legislative framework to support a pilot enabling video-recorded statements taken by trained police officers to be used as an adult victim's evidence-in-chief in domestic and family violence related criminal proceedings.

Inspector of Detention Services Act 2022

The *Inspector and Detention Services Act 2022* establishes an independent Inspector of Detention Services to provide greater oversight of Queensland's detention facilities (including prisons, community corrections centres, work camps, youth detention centres and police watch-houses).

The Act also:

- provides that the Inspector's role will be to promote improvement of detention services and places of detention, uphold the humane treatment and conditions of detainees, and to prevent harm to detainees
- sets out the framework for the Inspector to conduct regular reviews and inspections to examine the systems and lived experiences of people in detention and to report publicly to Parliament, and
- provides that the Queensland Ombudsman will be appointed to the role of the Inspector.

Establishment of the Inspector of Detention Services is in response to Government's commitment to implement recommendations from a range of independent reviews including the Sofronoff Review, the Taskforce Flaxton report and the Independent Review of Youth Detention.

The Act has not yet commenced.

Justice and Other legislation Amendment Act 2021

On 24 November 2021 the *Justice and Other Legislation Amendment Act 2021* (JOLA 2021) received assent. The JOLA 2021:

- makes permanent particular measures and in particular circumstances, the following temporary laws that were made during the COVID-19 emergency in the justice portfolio:
 - *Justice Legislation (COVID-19 Emergency Response—Documents and Oaths) Regulation 2020*
 - *Domestic and Family Violence Protection (COVID-19 Emergency Response) Regulation 2020*.
- amends the *Liquor Act 1992* to allow licensed restaurant operators to apply for a permanent condition of licence authorising the sale of 1.5 litres of wine (i.e. two bottles) with a takeaway meal up to 10pm
- extends the expiry of the *Retail Shop Leases and Other Commercial Leases (COVID-19 Emergency Response) Regulation 2020* until two years after the COVID-19 legislation expiry date, as defined in section 4A of the *COVID-19 Emergency Response Act 2020*, unless it is repealed sooner
- amends the Governor's pension arrangements under the *Governors (Salary and Pensions) Act 2003*, and
- amends the *Queensland Building and Construction Commission Act 1991* to clarify a technical issue relating to directions to rectify building work.

Document reforms

These reforms modernise the way in which important legal documents are created, in line with contemporary business practice, and to improve accessibility.

The reforms embrace digital technology to provide new and alternative pathways for document execution, in addition to the ordinary physical approach, to allow individuals to choose their preferred method of document execution.

The reforms make it easier for individuals to make and sign important legal documents without the need to be physically present and improve access to justice, reduce transaction costs, and increase the efficiency of conducting private and commercial transactions.

Domestic and family violence reforms

The DFV reforms provide greater flexibility in how parties may appear and file documents in domestic and family violence proceedings and increase the accessibility of the court for applicants in urgent situations.

Enabling the option of electronic filing (where a document or class of document is approved by the Principal Registrar of the court) also serves to improve accessibility in DFV proceedings and allows for future expansion of electronic filing in line with the Magistrates Court's capacity.

Liquor reforms

The liquor reforms reduce regulatory barriers for restaurants and support small business by allowing licensees to be authorised to sell a limited amount of wine for takeaway or delivery with a takeaway meal.

The amendments deliver a public benefit by reflecting contemporary food service standards and changing customer expectations.

Public Trustee (Advisory and Monitoring Board) Amendment Act 2022

The *Public Trustee (Advisory and Monitoring Board) Amendment Act 2022* (PTAM Board Act) received assent on 20 May 2022.

The Public Trustee provides a range of financial, trustee and legal services and forms a central role in the guardianship system in Queensland. The guardianship system provides a range of substitute decision makers to make decisions on behalf of adults with impaired decision-making capacity.

The PTAM Board Act establishes the Public Trustee Advisory and Monitoring Board to provide independent and effective oversight over the Public Trustee, to improve its performance, transparency and public accountability.

The Board will monitor and review the performance of the Public Trustee's functions, complaints received by the Public Trustee about the performance of the Public Trustee's functions, and the Public Trustee's processes for managing these complaints.

The Board can give written advice or make recommendations to the Minister about:

- changes to legislation, or improvements to the policies, practices, resources, services or training of the Public Trustee, and
- improvements or enhancements to the performance of the Public Trustee's functions to promote the interests of the Public Trustee's clients.

The Board can also give advice or make recommendations about any matters relating to the performance of the Public Trustee's functions:

- to the Minister, at the request of the Minister, and
- to the Public Trustee.

The Act has not yet commenced.

Child Protection Reform and Other Legislation Amendment Act 2022

On 20 May 2022, the *Child Protection Reform and Other Legislation Amendment Act 2022* (CP Amendment Act) received assent, after being introduced into Parliament by the Honourable Leanne Linard MP, Minister for Children and Youth Justice and Minister for Multicultural Affairs.

The CP Amendment Act contained a package of reforms relating to the blue card system. The amendments to the *Working with Children (Risk Management and Screening) Act 2000*:

- provided a legislative basis for the chief executive to request domestic violence information from the police commissioner for the purposes of a blue card assessment
- facilitated Queensland's participation in the Working with Children Check National Reference System - a national database which enables jurisdictions to identify persons who have been deemed ineligible to work with children in another state or territory
- enabled the chief executive to have regard to adverse decisions in other jurisdictions as part of a blue card assessment

- simplified and streamlined the categories of regulated employment and regulated business that deal with licensed care services to better reflect the contemporary service delivery model used by licensees in discharging their functions, including greater outsourcing to contractors and sub-contractors, and
- enabled a licensee to have greater visibility over the blue card status of each person performing a risk-assessed role for a licensed care service operated under the licence.

Personal Injuries Proceedings and Other Legislation Amendment Act 2022

On 30 June 2022, the *Personal Injuries Proceedings and Other Legislation Amendment Act 2022* received assent. The Bill prohibits claim farming of personal injury and workers' compensation claims in response to stakeholder concerns about the relevance of this practice for institutional child abuse and workers' compensation claims.

Claim farming occurs where a third-party approaches and pressures individuals into making a compensation claim. Claim farmers then sell the claim and the claimant's personal information to a legal practitioner or claims management service provider.

Under the Bill, the Legal Services Commission has additional powers to oversee and enforce the new claim farming provisions, and additional funding of \$5.01 million over three years from 2021–2022 has been provided to the Commission to undertake this role.

This funding package equates to six FTEs during the establishment and implementation phases, transitioning to four FTEs after 18 months for ongoing monitoring and compliance matters, as well as one-off funding to undertake necessary information technology and software capability improvements, advertising and awareness campaigns, education and stakeholder engagements as well as set up and workspace fit-out equipment costs for new personnel.

Most of the provisions (including the new claim farming offences and the special investigation powers) commenced on assent. The remaining provisions to be proclaimed primarily relate to new law practice certificate requirements for which an implementation lead time has been necessary.

Parliamentary Crime and Corruption Committee reports

The Parliamentary Crime and Corruption Committee (the Committee) was established to monitor and review the activities of the CCC.

The Committee released two significant reports in 2021 on:

- the *Review of the activities of the Crime and Corruption Commission* (Report No. 106), tabled on 30 June 2021, which followed on from the previous statutory review of the CCC, tabled on 30 June 2016, and
- the *Inquiry into the Crime and Corruption Commission's investigation of former councillors of the Logan City Council; and related matters* (Report No. 108), tabled on 2 December 2022.

The Queensland Government Response to the Committee's Report No. 108 was tabled on 31 January 2022.

The response supported all recommendations directed to Government. In response to recommendations 3 and 6, on 7 February 2022 the *Commission of Inquiry relating to the Crime and Corruption Commission (Commission of Inquiry)* commenced.

The Commission of Inquiry examined the structure of the CCC in relation to seconded police officers, matters relating to the charging and prosecution of serious criminal offences in the context of Commission investigations and section 49 (Reports about complaints dealt with by the Commission) of the *Crime and Corruption Act 2001*.

The Commission of Inquiry's report was delivered to the Premier and Minister for the Olympics, and the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence on 9 August 2022.

The Queensland Government Response to the Committee's Report No. 106 was tabled on 17 December 2021 and supported in full or supported-in-principle 20 of the 22 recommendations directed to Government.

Looking forward – our focus for 2022–23

During 2022–23, DJAG will:

- partner across government to implement the commitments of the *Queensland Women's Strategy 2022-27* including the *Queensland Women's Health Strategy*
- implement the response to the Women's Safety and Justice Taskforce *Hear her voice – Report one - Addressing coercive control and domestic and family violence in Queensland* recommendations and respond to the recommendations resulting from *Hear her voice - Report two - Women and girls' experiences across the criminal justice system*
- support and promote the objectives of the Domestic and Family Violence Prevention Corporate and Community Organisation Engagement Framework through partnerships, education of the corporate community and delivering tools and resources to support this work
- continue to identify and support sponsorship opportunities that support women into male dominated fields and leadership opportunities for women and girls across the state
- implement Queensland Women's Week, Domestic and Family Violence Prevention Month and Sexual Violence Prevention Month
- implement two rounds of the Investing in Queensland Women Grant Program and Safe and Diverse Communities Grant Program
- continue to work to address opportunities identified by the evaluation of the Murri Court
- continue the QIS pilot program, with a focus on engagement with partner agencies
- support the delivery of the final QRLC report on decriminalising the sex work industry
- support workload increases in matters referred for prosecution in the ODPP's northern chambers of Cairns, Townsville and Rockhampton
- continue to support the three place-based projects in Yarrabah, Toowoomba and Bundaberg to address YSVA, and
- implement and evaluate community YSVA Action Plans developed by projects in Yarrabah, Toowoomba and Bundaberg.

Chapter 2

Fair communities

To provide fair communities, DJAG is focused on:

- providing fair and just court and tribunal services to uphold the rights of Queenslanders
- resolving disputes and conflicts in a civil and peaceful manner
- applying lawful decision-making with ethics, transparency and integrity, and
- respecting, protecting and promoting the human rights of Queenslanders when taking action and making decisions.

Human Rights Act 2019

The *Human Rights Act 2019* commenced in full on 1 January 2020.

Its main objectives are to:

- protect and promote human rights
- help build a culture in the Queensland public sector that respects and promotes human rights, and
- help promote a dialogue about the nature, meaning and scope of human rights.

The *Human Rights Act 2019* contains 23 sections which list the human rights protected by the Act, and places obligations on the public sector to take actions and make decisions compatibly with human rights.

DJAG's implementation of the Act was led internally by the Human Rights Unit (the HRU), which has also overseen whole-of-government implementation.

In 2021–22, the HRU continued to support departments to embed human rights into their business-as-usual activities through its whole-of-government activities, including leading and supporting whole-of-government dialogue about human rights, coordinating activities to implement human rights into departmental business-as-usual, and providing policy guidance for departments on a range of human rights matters, including bespoke, tailored training for policy and legislation officers.

Building a human rights culture is a long-term iterative process that requires an ongoing commitment to protect, respect and promote human rights over the long-term.

This annual report highlights how efforts across DJAG in 2021–22 have continued the process of embedding human rights into DJAG's business-as-usual processes.

Protect and promote human rights

DJAG strives to provide justice for all through safe, fair and responsible communities. Much of DJAG's work protects and promotes many of the rights of Queenslanders, and DJAG is committed to continuing this important work.

DJAG business areas have continued to engage in training opportunities to further their learning and understanding of human rights, either through in-house programs or via the HRU. This has included critical decision-making training delivered by the HRU to QCAT, Strategic Policy and Legal Services (SPLS), the Registry of Births, Deaths and Marriages, the Office for Regulatory Policy, and the Legal, Policy, Procedures and Development team in Court Services Queensland.

The HRU also continued to maintain the currency of the range of resources about human rights that are available to DJAG staff through the Human Rights Portal and DJAG intranet, including the publication of the revised *Guide to the Nature and Scope of Human Rights* and an updated *Guide to Reporting on Human Rights* to support all business units to understand and meet their annual reporting obligations under the Act.

DJAG has also made efforts to directly protect and promote the human rights of community members when engaging with clients and stakeholder. For example, the OPG revised its complaints management policy and website as part of its implementation of the recommendations of the QAO report, *Responding to complaints from people with impaired capacity—Part 2: The Office of the Public Guardian*. The

revised policy and website provide a more streamlined and accessible pathway for stakeholders to provide feedback and make complaints, including human rights complaints.

In the development of justice policy and legislation, DJAG has continued to provide comprehensive human rights impact assessments of limitations on human rights imposed by primary and subordinate legislation within DJAG's portfolio responsibility, including via Statements of Compatibility and Human Rights Certificates. Human rights are also actively considered in decisions by the Ethical Standards Unit (ESU) either when a decision is directly made by the ESU or where a decision is made by a decision-maker in an ESU-facilitated process.

Build a culture that respects and promotes human rights

In 2021–22, DJAG has continued to undertake activities to further embed respect for human rights. The DJAG strategic plan encourages a shared understanding of DJAG's commitment to human rights and identifies ways that DJAG staff can work to protect and promote human rights of Queenslanders in all of their work.

The operation of the DJAG Human Rights Working Group continues to ensure business areas are progressing efforts to embed the Act, including by providing a forum for discussion about human rights, and sharing learnings and successes across DJAG business areas.

Across DJAG, business areas continue to prioritise conversations with staff about human rights which contributes to a culture within the department where human rights are front and centre of our everyday business. For example, the Executive Services Branch has mandated human rights training for all new staff and has a standing human rights agenda item as part of their regular team meetings to discuss new developments within Queensland human rights jurisprudence. The ESU mandatory

training module for all new DJAG staffers also incorporates consideration of human rights in its legislative framework training.

Human rights commitments have also been incorporated into recruitment processes and staff personal development plans to ensure staff understand the department's commitment to human rights.

Promote a dialogue about human rights

DJAG has actively worked to promote a dialogue about human rights both across government, with external stakeholder partners and with the community.

For example, the *Public Advocate's Business Plan 2021–22* includes a range of actions aimed at influencing stakeholders to make policy changes to best protect the human rights of people with impaired decision-making ability. A range of work is currently underway by the Public Advocate, including a review of Queensland's acute mental health system and a project exploring adult safeguarding legislation, policy and practice (including a series of stakeholder consultation roundtables across metropolitan and regional Queensland).

The Public Advocate also released a reform options paper in October 2021 regarding the unauthorised use of restrictive practices on people with impaired decision-making ability, which remains an ongoing concern and human rights issue across multiple settings including disability services, residential aged care, and health facilities.

OPG has also prioritised human rights through its community stakeholder engagements.

For example, in 2021–22 OPG provided 53 community education and engagement sessions to various client and stakeholder groups across Queensland, which included information on how OPG promotes and protects the rights and interests of the children and young people and adults it supports. OPG also organises and chairs

quarterly meetings for education advocates to share practice experience and learnings about advocating for the right to education.

OPG is also currently working with Aged and Disability Advocacy Australia to develop an education package to assist the Gold Coast Elder Abuse Panel in understanding appropriate referral pathways for elder abuse within a human rights framework. It is intended that this package, once finalised, can be subsequently rolled out to similar panels across Queensland.

More broadly, in 2021–22, the HRU continued to run the Human Rights Policy and Legislation Network to further the conversation on human rights for policy and legislation officers across the Queensland Government, including organising forums featuring key guest speakers on important topics such as housing and human rights and climate change and human rights, as well as maintaining a regular newsletter for subscribers.

Reviews of policies, programs, procedures, practices or services undertaken for compatibility with human rights

DJAG business areas are continuing to progress reviews of policies and procedures, including internal operational procedures and decision-making frameworks and staff induction policies, to both ensure compatibility with the Act and to protect and promote human rights.

Specific examples of work undertaken by business areas include:

- The HRU developed and distributed a human rights induction pack for all DJAG employees, which provides an accessible introduction to human rights and the

obligations under the Act for new starters. A number of business areas have incorporated the induction pack into their onboarding processes.

- The OPG utilise a human rights template to assess all incoming complaints, with links to relevant SharePoint pages and practice guidance to assist staff in identifying and assessing human rights complaints, to ensure they are handled appropriately.
- OPG's referral tool for Child Advocates contains prompts to promote consideration and assessment of the human rights of children and young people, as well as prompts in template file notes for consideration of human rights.
- OPG finalised a *Child and Adult Safeguarding – Risk Management Framework*, which includes guidance regarding human rights. The framework is supported by a suite of policy and practice documents, including a learning module demonstrating how OPG is aligning to the National Principles for Child Safe Organisations while extending their applicability to adults and children with impaired decision-making capacity receiving OPG services.

2021–22 Queensland Sentencing Advisory Council community engagement

Sentencing Profile series – Kids in Court

In 2021, the Council released a Sentencing Profile Kids in Court: the sentencing of children in Queensland. The report examines courts data for cases involving children sentenced in Queensland between July 2005 and June 2019. It examines trends and patterns in the sentencing of children over a 14-year data period and provides data-driven insights.

Guide to the sentencing of children in Queensland

In 2021, QSAC released its *Guide to the Sentencing of Children in Queensland*. The guide aims to improve the community's understanding about the sentencing of children aged 10 to 17 years old.

The guide explains how Queensland courts sentence children found guilty of an offence and presents information about the principles and factors that guide the sentencing of children in Queensland, the role of the courts, who is involved in the sentencing process, how courts decide the sentence, and different penalty and sentencing options for children.

Case in Focus

To assist the community to better understand appeals against sentence and key sentencing concepts and principles, QSAC published another two summaries in a series titled Case in Focus.

The series summarises points of law and sentencing principles discussed in recent high profile or interesting appellate

court decisions in a simple and user-friendly format.

Research to understand community views on sentencing

In 2022, QSAC conducted focus groups with community members, exploring the public's understanding of sentencing matters and views on the purposes of sentencing.

Eight two-hour sessions were held across Brisbane, Cairns and Mount Isa, representing urban, regional and remote communities.

The information gathered will inform QSAC's future work, allowing the Council to better address misconceptions about sentencing.

Judge for Yourself – re-commencement of face-to-face sessions

The Council's foundational community engagement program, Judge for Yourself, aims to inform the community about the sentencing process.

In 2021–22, QSAC presented 21 face-to-face and online Judge for Yourself sessions to schools and community groups in south-east Queensland.

QSAC recorded more than 7,000 online Judge for Yourself interactions.

In 2022, QSAC re-commenced regular face-to-face Judge for Yourself sessions at schools across Queensland.

Law reforms and initiatives

Body Corporate and Community Management review

During 2021–22, LGFT progressed its review of body corporate and community management issues through the Community Titles Legislation Working Group.

The Working Group comprises key stakeholders for the community titles sector and met five times in 2021–22. Due to the volume and complexity, issues are being considered in four stages.

In 2021–22, the Working Group completed its consideration of Stage 1 and 2 issues. In Stage 1 of its work program, the Working Group considered possible improvements to the arrangements for authorising alternative insurance when a body corporate cannot comply with its insurance obligation, a recommendation of the *Australian Competition and Consumer Commission Northern Australia Insurance Inquiry* relating to the remuneration of body corporate managers for arranging body corporate insurance, and issues around the termination of community titles schemes.

In Stage 2 of its work program, the Working Group considered recommendations made by the *Commercial and Property Law Research Centre* of the Queensland University of Technology as part of its review of property law for the Government. This included recommendations about body corporate by-laws, debt recovery, and certain administrative and procedural matters in the *Body Corporate and Community Management Act 1997*.

In Stage 2, the Working Group also contributed to the development of the Government's planned statutory seller disclosure scheme by providing feedback on what information should be disclosed to prospective buyers of lots in community titles schemes.

This included considering whether building management statements should be provided to prospective buyers of community title lots and refining the content of the body corporate certificate that will be disclosed to prospective buyers of community title lots. The body corporate certificate will include important information about the specific lot being sold, as well as useful information for buyers about the rights and responsibilities of owning a lot in a community titles scheme.

During 2021–22, LGFT also led development of the Building Units and Group Titles and Other Legislation Amendment Bill 2022 (the Bill), which was introduced into the Parliament on 21 June 2022 and referred to the Legal Affairs and Safety Committee for consideration.

The Bill contains amendments to improve the operation of the *Building Units and Group Titles Act 1980* and the *Mixed Use Development Act 1993*, with a focus on making body corporate governance fairer for proprietors (for example, unit owners) in relevant developments.

In Stage 4 of its work program, the Working Group will consider options to further harmonise the *Building Units and Group Titles Act 1980* and the *Body Corporate and Community Management Act 1997*.

National charitable fundraising reforms

Throughout 2021–22, LGFT has continued work to implement two reforms, endorsed by the Council for Federal Financial Relations (CFFR) in December 2020, aimed at streamlining and harmonising national fundraising regulation.

The first proposed reform is to exempt entities registered with the Australian Charities and Not-for-profits Commission (ACNC) from their financial reporting obligations under the *Collections Act 1966* and the *Associations Incorporation Act 1981*. Amendments to the *Associations Incorporation Regulation 1999* and *Collections Regulation 2008*, to give effect to the exemption, are proposed for the third quarter of 2022.

The proposed amendments will remove a double reporting requirement for approximately 72.5% (3,625) of Queensland's 5,000 authorised fundraisers. Further, external verification requirements for financial reports will be reduced for most of these fundraisers. An estimated 12% (2,760) of Queensland's approximately 23,000 incorporated associations will similarly benefit.

The second proposed reform is to introduce a cross-border recognition scheme for the authorisation of charitable fundraising, also referred to as 'deemed registration'. A Bill containing the required amendments to the *Collections Act 1966* was introduced into the Legislative Assembly on 26 May 2022. Subject to passage of the Bill, the changes will allow ACNC-registered entities to conduct fundraising in Queensland by giving the Office of Fair Trading (OFT) notice of their intention to fundraise in this jurisdiction, rather than apply for a state-based approval.

In late 2021, CFFR and the National Cabinet agreed to develop a national model fundraising framework, for consideration by CFFR in 2022. Accordingly, in the first half of 2022 DJAG and Queensland Treasury representatives participated in an interjurisdictional working group to identify opportunities to align the state-based regulations that govern the conduct of fundraising. It is anticipated CFFR will consider the recommendations of the working group later in 2022. LGFT will work to implement any fundraising conduct reforms that are subsequently adopted by the Government.

Confiscation of proceeds of crime

The ODPP Confiscations Unit is a civil litigation team focused on enforcing the provisions of and recovering proceeds of crime pursuant to the *Criminal Proceeds Confiscation Act 2002*.

The ODPP is responsible for administering Chapter 3 of the *Criminal Proceeds Confiscation Act 2002*, where a direct connection between the property and the criminal charges must exist.

The ODPP is the statutorily appointed 'solicitor on the record' for the *Criminal Proceeds Confiscation Act 2002*, and the Confiscations Unit assist the Director of Public Prosecutions by conducting the legal work on instruction of the CCC for Chapters 2 and 2A of the *Criminal Proceeds Confiscation Act 2002*, and recovery of the Orders made under Chapter 3 of the *Criminal Proceeds Confiscation Act 2002*.

As at 30 June 2022:

- \$5.073 million was collected as a result of the execution of forfeiture orders under the Chapter 3 conviction-based scheme. This represents an increase of \$1.285 million from 2020–21
- \$119,804 was collected as a result of the enforcement of pecuniary penalty orders under Chapter 3, representing an increase of \$42,890 from 2020–2021
- \$8.786 million in assets were restrained under chapters 2 and 2A of the *Criminal Proceeds Confiscation Act 2002*, representing a decrease of \$11.373 million from 2020-2021. Chapters 2 and 2A of the *Criminal Proceeds Confiscation Act 2002* restraint continues to be impacted by societal change in asset holdings from traditional property holdings to more lifestyle-based investment, and the ongoing COVID-19 pandemic

- \$7.419 million was forfeited to the State under chapters 2 and 2A of the *Criminal Proceeds Confiscation Act 2002*, which is an increase of \$0.565 million from 2020–2021
- \$0.513 million proceeds assessment orders were granted, representing an increase of \$0.271 million from 2020–2021
- \$0.074 million unexplained wealth orders were granted, representing a decrease of \$1.320 million from 2020–2021
- \$0.080 million Serious Drug Offender Confiscations Orders were granted, representing a decrease of \$0.117 million from 2020–2021, and
- 1,124 Serious Drug Offence certificates were issued, representing an increase of 69 certificates from 2020–2021.

The work of the ODPP Confiscations Unit has had a significant and positive impact on the recovery of proceeds of crime by the state, by reducing the financial incentive to commit the crime which in turn discourages certain types of major crime.

Consumer protection

Funeral price transparency

Pricing information for funerals is now more transparent, with prices displayed upfront on a funeral provider's website and at the funeral director's place of business.

The *Fair Trading (Funeral Pricing) Regulation 2022* was made on the 11 February 2022 for commencement on 1 July 2022.

Public consultation from 12 August to 7 October 2021 indicated the making of a regulation under the *Fair Trading Act 1989* was the preferred option.

Under the new Regulation, if a person asks a funeral director about the goods and services offered for supply, the funeral director is required to provide price information. The information about price for particular goods or services must be provided within 48 hours, or a longer period if agreed between the funeral director and the person.

The new Regulation also prohibits funeral directors from entering into agreements with a person for the supply of goods and services for the burial or cremation of a body unless information about the price of the particular goods or services is provided. This includes costs of any disbursements that will be payable and the total amount payable. The regulatory framework includes offences and infringement notices to help ensure compliance.

The OFT developed information for businesses and consumers for the new Regulation. This included updating the Queensland Government website, an example funeral industry price transparency checklist, a funeral director price list example and a frequently asked questions information sheet.

The OFT's 2022–23 proactive compliance program includes an operation targeting the

funeral industry. In the first quarter of the year the operation will focus on educating traders to help them comply with the new Regulation. In the third quarter the focus will change to compliance and enforcement, particularly in relation to funeral price transparency and unfair contract terms.

Throughout 2022–23, OFT will also undertake extensive communication activities to educate consumers and traders and promote compliance.

Fairer and safer markets for Queensland consumers

The OFT aims to deliver a fair and safe marketplace for Queensland consumers and businesses. In 2021–22, OFT:

- received 18,959 consumer complaints, and
- obtained \$9.67 million redress for consumers.

Throughout the year, OFT undertook a range of stakeholder engagement activities to inform and educate consumers, businesses and licensees about their rights and responsibilities under fair trading legislation.

OFT prioritises support to certain consumers including older consumers, consumers with disability, low-income earners, Aboriginal and Torres Strait Islanders, consumers who do not speak English as a first language and young consumers. When a complaint is received and no breach of legislation is detected for which enforcement action can be taken, the OFT will still attempt to help the consumer by conciliating the complaint with the relevant trader.

In 2021–22, OFT participated in a series of Senior Expos coordinated by the DSDSATSIP. Expos were held in various electorates across Queensland. OFT officers engaged with seniors at Hervey Bay,

Caloundra, Maryborough, Cleveland, Cairns and Bundaberg to raise awareness of issues such as scam awareness, consumer product safety, consumer rights, and how to seek assistance from OFT.

In 2021–22, OFT:

- provided information and advice to 20,653 people including business representatives and consumers, participating in education and engagement activities (presentations, forums, trader visits, events and stalls)
- finalised 17,843 conciliated complaints and 2,566 investigations
- initiated 3,273 enforcement actions
- processed 20,849 new licence applications and 52,828 licence renewal applications, and
- conducted 9,663 proactive compliance checks and trust account audits.

Each year the OFT conducts a targeted program on both regulated and non-regulated industries who may look to take advantage of vulnerable consumers. As part of this program, OFT participated in a multi-agency operation in response to complaints about the sale of motor vehicles by a licensed motor dealer who failed to respond to warranty claims.

The OFT collaborated with the Department of Transport and Main Roads, the Office of Industrial Relations, the QPS and the Gold Coast City Council on this matter. The operation resulted in each participating agency commencing enforcement action against the licensed motor dealer.

Consumer product safety

The OFT promotes safety in the supply and use of consumer products and ensures certain goods supplied in Queensland meet prescribed safety standards. The goal of the product safety program is to minimise the risk of product related injury to consumers.

The OFT's proactive compliance program helps to identify issues in the marketplace

through targeted and random 'spot checks' at retail premises, warehouses, importers, and online.

Consumer goods that do not comply with mandatory standards or permanent bans can pose a serious threat to the health and safety of consumers, especially to vulnerable consumers including young children. The buying and selling of goods via the internet continues to pose significant safety risks for consumers and challenges for consumer product safety regulators throughout Australia.

In 2021–22, OFT conducted 1,113 product safety compliance spot checks, inspecting 12,802 product lines during the statewide consumer product safety program.

Over 150 product safety investigations were finalised in 2021–22 resulting in:

- thirty warnings for breaches of mandatory standards and permanent bans
- six debt recovery orders
- nineteen compliance advice letters, and
- one civil penalty notice.

OFT product compliance checks extend to conducting product safety checks supplied by third-party sellers on Australian-based online marketplaces.

One example of the importance of these product checks was the online supply of sky lanterns. Sky lanterns are miniature unmanned hot air balloons that rely on an open flame to heat the air inside the lantern causing it to lift into the atmosphere. They are banned from supply in Australia because of the risk their open flames will cause fires, particularly in bushfire-prone areas.

As a result of the OFT's investigation the product was removed from the marketplace. All affected consumers were notified of the danger, provided with safe disposal instructions, and received a full refund. The OFT took enforcement action against both parties involved in the supply of this product, issuing an official warning to the third-party seller and a civil penalty notice to the online marketplace.

Looking forward – our focus for 2022–23

During 2022–23, DJAG will:

- progress policy and legislation work associated with government election commitments and priorities
- continue its policy and legislation work to progress the review of the *Body Corporate and Community Management Act 1997*, informed by the advice of the Community Titles Legislation Working Group
- progress the exemption of ACNC registrants from Queensland Government reporting obligations under the *Associations Incorporations Act 1981* and the *Collections Act 1966*, effective 1 July 2022
- continue to provide product safety regulatory frameworks, education and compliance actions through:
 - assisting in scoping national product safety issues and identifying potential hazard prevention strategies relating to lithium-ion batteries
 - a focus on consumer product safety issues for young children, including compliance, enforcement and education initiatives
 - conducting education and surveillance activities and enforcing compliance in relation to the new button battery safety standards
 - developing and implementing strategies to prevent injuries and deaths to infants caused by sleeping products identified as unsafe including inclined products
 - strengthening product safety online through education, engagement, monitoring and enhanced compliance commitments of online marketplaces, and
 - participating in implementation of national strategies to prevent injuries and deaths caused by toppling furniture.
- continue specialist support and trialling important initiatives for women in contact with the criminal justice system
- continue to support the independent review of the *Justices Act 1886* and the *Criminal Practice Rules 1999* to achieve contemporary and effective criminal procedure laws in Queensland’s Magistrates Courts
- continue to work to improve safety and fairness in the marketplace and assist consumers resolve their disputes with traders
- continue providing legal services to the Queensland Government in areas of law affecting the public sector, and
- deliver education and engagement activities to ensure consumers and businesses are aware of their rights and responsibilities.

Chapter 3

Responsible communities

To provide responsible communities, DJAG is focused on:

- applying regulatory models that encourage business growth, build community confidence and minimise harm
- supporting the most vulnerable and disadvantaged, and
- enabling access to information and resources to empower individuals, families, businesses and communities.

Providing legal assistance services to vulnerable and disadvantaged Queenslanders

The Queensland Government allocates funds from the State Budget to Legal Aid Queensland (LAQ) and community organisations (mostly Community Legal Centres (CLCs)) for the delivery of legal assistance services across Queensland communities.

In 2021–22, LAQ provided over 272,000 legal assistance services for state law matters, including:

- legal information and referral services
- advice and task assistance
- duty lawyer services
- grants of aid, and
- legal representation.

CLCs provided over 210,000 legal assistance services with state and commonwealth funds allocated and administered by the Queensland Government.

Community organisations were allocated \$38.209 million in combined state and commonwealth funding to provide free or low-cost legal services to vulnerable and disadvantaged Queenslanders and peak body services.

This included \$15.313 million of state funding and \$22.896 million of commonwealth funding.

In February 2022, state funding to the community organisations was revised up due to the increase in the NGO indexation rate from 1.50% to 2.88%.

During 2021–22, the state government allocated \$75.079 million of additional Commonwealth funding over 2021–25 for Queensland to LAQ, CLCs, and the Aboriginal and Torres Strait Islander Legal Service (ATSILS), including:

- \$19.478 million over 2022–25 to continue LAQ Family Advocacy and Support Services
- \$3.531 million over 2021–25 to increase Domestic Violence Units and Health Justice Partnerships services, including outreach services to women in regional and/or remote areas
- \$27.116 million over 2021–25 for dedicated legal assistance services for vulnerable women
- \$12.658 million over 2021–25 to support people with mental health conditions to access the justice system, of which \$4.220 million will be distributed to CLCs through a tender process
- \$9.662 million over 2021–25 for front-line support to address workplace sexual harassment, of which \$4.351 million will be distributed to CLCs through a tender process

- \$1.498 million over 2021–25 for legal assistance services to people accused of, or charged with, Commonwealth child sexual abuse offences
- \$639,000 over 2021–25 for ATSILS to increase data capability and capacity to inform the Justice Policy Partnership (JPP) as part of the *National Agreement on Closing the Gap*, for legal assistance services to families in coronial inquiries, and additional funding for expensive and complex cases, and
- \$497,000 over 2021–25 to meet the State’s obligated roles and responsibilities under the governing *National Legal Assistance Partnership*.

Further information about legal assistance services can be found in Appendix 4 and 5 of this Annual Report.

LAQ provides detailed information about its service delivery in its annual report, which can be found at www.legalaid.qld.gov.au/About-us/Corporate-publications/Annual-reports

Closing the Registration Gap – Our Kids Count Program

The Registry of Births, Deaths and Marriages (RBDM) is leading the Closing the Registration Gap – Our Kids Count Program which aims to increase the birth registration rate of Aboriginal and Torres Strait Islander children.

The program is responding to the 2018 Queensland Ombudsman report, *The Indigenous Birth Registration Report: An investigation into the under-registration of Indigenous births in Queensland* (the report).

The report discussed the relatively low birth registration rates for Aboriginal and Torres Strait Islander children and made nine recommendations to address this disparity. DJAG accepted all nine recommendations.

On 8 April 2021, the *Closing the Registration Gap Strategy and Action Plan*, a three-year cross agency strategy and action plan, was launched. At this time, the *Register Your Bub – Our Kids Count* communication and awareness campaign was also released. *Our Kids Count* is raising awareness that birth registration is important and free, that the hospital doesn't register bub for you, and that it's never too late to register bub.

In 2021–22, working within COVID-19 and remote community travel restrictions, *Our Kids Count* visited and engaged with communities and helped parents register their children's births in Cherbourg, Doomadgee, Kowanyama, Mount Isa, the Northern Peninsula Area, Palm Island, and Thursday Island.

In 2021–22, there was an upward trend in the registration of the births of Aboriginal and Torres Strait Islander children. In 2020, before the strategy commenced, the births of 74% of Aboriginal and Torres Strait Islander children were registered within one year, compared with 96% of non-Indigenous children.

As at 30 June 2022, 78.1% of Aboriginal and Torres Strait Islander children born in 2021 have been registered within a year of birth, compared with 96% of non-Indigenous children.

In 2021–22, RBDM continued to work closely with the Institute of Urban Indigenous Health to deliver their Deadly Choices Birth Certificate Program. This program provides any child up to five years old, who is up to date with their health checks and vaccinations, with a free birth certificate and Deadly Choices commemorative certificate through participating health clinics.

In 2021–22, RBDM issued 713 free birth certificates in partnership with Deadly Choices.

During 2021–22, COVID-19 impacted the implementation of a range of initiatives in the Action Plan. In 2022–23, RBDM will be engaging closely with partner agencies to drive implementation of the Action Plan.

National Agreement on Closing the Gap

DJAG is determined to address the over-representation of First Nations Queenslanders in the criminal justice system in partnership with Aboriginal and Torres Strait Islander organisations and peak agencies.

The Justice Policy Partnership (JPP) was established by the Commonwealth Attorney-General's Department in mid-2021 as part of the implementation of the *2020 National Agreement on Closing the Gap*.

The JPP comprises representatives from both government and Aboriginal and Torres Strait Islander peak organisations from all Australian jurisdictions, as well as a series of independent Aboriginal and Torres Strait Islander members. DJAG is the lead Queensland Government agency on the JPP, led by the Deputy Director-General of Justice Services.

A large body of work is being established to support the work of the JPP, and to deliver on Queensland's commitments under the National Agreement to reduce the incarceration of Aboriginal and Torres Strait Islander adults by 15% and young people by 30% by 2031.

In late 2021, DJAG established the JPP Executive Governance Group and a supporting Cross-agency Working Group.

These groups have been established to ensure strong partnerships across all relevant government agencies and the Aboriginal and Torres Strait Islander community-controlled sector, and to drive and govern the work.

In October 2021 the Women's Safety and Justice Taskforce report, *Hear Her Voice: Addressing coercive control and domestic and family violence in Queensland*, recommended the development of a co-designed specific whole-of-government and community strategy to address the over-representation of Aboriginal and Torres Strait Islander peoples in Queensland's criminal justice system, to be operational before legislation to criminalise coercive control is introduced.

In response to this recommendation, work has commenced to establish the Office of the First Nations Justice Officer, and to recruit a new team to support the First Nations Justice Officer, to undertake the work to develop the strategy, and to progress the Queensland Government's commitments under the National Agreement.

Office of Liquor and Gaming Regulation achievements

The Office of Liquor and Gaming Regulation (OLGR) regulates Queensland's liquor and gaming industries, ensuring operator integrity and responsible industry while reducing harm, enhancing community safety and ensuring the industries are socially responsible.

In 2021–22, OLGR:

- conducted 813 gaming audits, investigations and inspections, and financial evaluations
- conducted 673 audits through the casino audit program
- conducted 9,165 liquor investigations and inspections
- initiated 3,645 liquor and 712 gaming enforcement/remedial actions
- processed 12,466 liquor applications and 1,829 gaming-related matters
- distributed \$590,279 to 8 safe night precinct local boards to continue TAFV initiatives
- attended more than 405 forums with industry, including safe night precinct board meetings and liquor accord meetings
- issued 93 liquor infringement notices
- had eight successful prosecutions with \$70,750 in fines being imposed
- completed 231 probity investigations
- granted six new gaming sites (five new licences and one additional premises)
- granted 1,711 various gaming licences (includes individual licence applications)
- granted 688 new liquor licences (excludes permits and approvals under the *Wine Industry Act 1994*)
- granted 12,913 various liquor applications (includes individual licence applications)
- monitored \$4.31 billion in player expenditure in the Queensland gambling market (casinos, gaming machine, keno and lotteries), and
- collected \$851.1 million in gaming machine revenue (taxes).

Responsible gambling

Gambling Community Benefit Fund (GCBF) super round

Since its inception in 1994, the Gambling Community Benefit Fund (GCBF) has distributed more than \$1.067 billion across 64,981 applications to community groups to help them provide services, leisure activities and economic opportunities for Queensland communities.

In 2021–22, the GCBF had its inaugural super round where not-for-profit community groups could apply for funding up to \$100,000. The super round closed on 31 March 2022 and 2,942 applications were received, the highest number of applications submitted into a funding round in the GCBF's history.

The Gambling Community Benefit Committee holds meetings and engagement sessions across Queensland providing information on eligibility and how to apply for funding. In 2020, an online application voting process was introduced to support the committee. This voting process continued in 2021–22 however, the easing of COVID-19 restrictions allowed the return of face-to-face committee meetings.

Electronic funds transfer for gaming machine payments

In 2021–22, LGFT progressed amendments to the *Gaming Machine Regulation 2002* to provide club and hotel gaming machine licensees, and licensed monitoring operators with the added discretionary ability to make certain gaming payments (i.e. payments for gaming machine winnings and credits, and redemption of gaming tokens) by electronic funds transfer (EFT). Previously, gaming payments could be paid by cash and/or cheque, but not EFT.

Under the amendments, licensees are required to make any EFT payments above the venue-defined cash limit of \$5,000 in a way that ensures a player is not able to access the funds until after the end of the gaming period to reduce the risk of gambling-related harm.

Licensed monitoring operators must also ensure any amounts paid by EFT are not accessible by a player until after the end of the gaming period.

The Amendment Regulation was made to modernise gaming payments in light of the growing popularity of non-cash payment methods during the COVID-19 pandemic, and offer convenience to gaming machine licensees, licensed monitoring operators, and players. The Amendment Regulation also fulfills the Government's election commitment to permit gaming machine winnings to be paid by EFT.

Gambling Harm Minimisation

The *Gambling Harm Minimisation Plan for Queensland 2021–25* was launched by the Attorney-General on 27 July 2021.

The four-year plan provides a shared plan of action for government, industry and community to collaboratively reduce harm from gambling and improve the wellbeing of Queenslanders.

The Responsible Gambling Advisory Committee provides a leadership role in the plan's implementation. The membership of the committee was revised in 2021–22 to provide increased community sector representation and balanced gender representation.

During 2021–22, actions delivered under the plan include an external review of Queensland's Gambling Help Service System, rollout of an enhanced compliance audit program with renewed harm minimisation focus, delivery of training to build the Office of Liquor and Gaming Regulation's internal harm minimisation capacity and a review of Responsible Gambling Networks to elevate and connect them into policy and program development.

During 2021–22, a formal evaluation was undertaken of the 'When gambling took over...' gambling harm awareness campaign, which found the campaign had been successful in reducing stigma, increasing awareness of signs of gambling problems and encouraging at risk gamblers to seek more information. The campaign was rerun from May to July 2022.

A Bill was also introduced into Parliament in May, which included a regulation-making power to prescribe gambling harm minimisation measures that must be implemented by particular gambling providers.

Harm minimisation priorities for 2022–23 include:

- developing an evaluation framework for the Gambling Harm Minimisation Plan for Queensland
- launching *Let's start yarning about gambling* campaign.
- conducting a *Queensland Household Gambling Survey* to measure gambling prevalence and harms and an Aboriginal and Torres Strait Islander youth gambling research project
- implementing responses to the Gambling Help review including addressing service gaps to key client groups such as Aboriginal and Torres Strait Islander people, young people and culturally and linguistically diverse communities
- releasing two new Commissioner guidelines for Electronic Gaming Machine harm minimisation and reasonable steps for venue management of exclusions
- commencing a review of the Queensland Responsible Gambling Code of Practice and mandatory harm minimisation requirements, and
- developing a gambling harm awareness campaign for culturally and linguistically diverse audiences.

COVID-19 legislative responses

In 2021–22, LGFT progressed further legislative amendments to continue vital assistance for Queensland businesses and individuals suffering from financial and operational stress caused by the COVID-19 public health emergency.

This included amendments to provide additional financial relief with the waiver of:

- 2021–22 annual liquor licence fees (including risk criterion fees, such as fees for extended trading hours) for all licences in effect on 30 June 2021 under the *Liquor Act 1992* and *Wine Industry Act 1994*
- fees payable on liquor applications to extend trading hours and vary a licensed area made between 10 August 2021 and 30 June 2022, and
- renewal fees for registered inbound tour operators from 1 February 2021 to 30 June 2022.

In late 2021, liquor reforms were passed to make aspects of the temporary COVID takeaway liquor authorities permanent for restaurant licensees.

The application fee to vary the licence was also waived for eligible licensees until 1 July 2022.

Alcohol-related community safety

Tackling alcohol-fuelled violence

Since 2015, the Government has been committed to reducing alcohol-related violence in and around licensed venues through its comprehensive, multi-faceted *Tackling Alcohol-Fuelled Violence (TAFV) Policy*.

On 25 May 2022, the Government released its final response to the 38 recommendations of the *Queensland Alcohol-related violence and Night-Time Economy Monitoring (QUANTEM)* independent evaluation of the TAFV Policy.

The Government has accepted 22 recommendations as supported, partially supported or supported-in-principle. The remaining 16 recommendations are not supported as they are not considered critical to achieving the overarching Government policy objectives or can be achieved by more effective alternative means.

Key highlights of the final Government response include:

- continued place-based management of safe night precincts (SNPs), including undertaking risk targeted compliance inspections and investigations to promote licensed venue management practices which are consistent with minimising alcohol-related harm. This is supported by providing permanent funding for 12 additional compliance officers that form part of the TAFV policy
- continued focus to implement initiatives that promote safe behaviour and attitudes in venues
- enhancements to the mandatory ID scanning framework including:
 - allowing the use of pass outs for patrons who, for example, need to access external toilet and smoking facilities, avoiding the need to ID scan on re-entry, and
 - reduction of days that mandatory ID scanning is required for venues closing before 1am to focus on higher risk Friday, Saturday, and Sunday nights
- increased duration of an initial police banning notice, including from a licensed premises or safe night precinct, from 10 days to up to one month
- creating greater transparency around liquor and gaming decisions including requiring the Commissioner for Liquor and Gaming to publish information about decisions made on significant liquor and gaming machine licence applications that are publicly advertised and where objections or representations are received
- continued commitment to best practice advertising and communication campaigns aimed at reducing risky alcohol consumption, taking into account the findings of the TAFV evaluation report
- a comprehensive independent review of alcohol and drug safety education in schools, and
- ongoing monitoring and evaluation of alcohol-related harm in Queensland, including a legislated triennial review of SNPs to consider whether the SNP is achieving its harm-minimisation purposes.

The Government has allocated \$500,000 in 2022–23 to support safety initiatives such as roving security and taxi marshals in SNPs to ensure Queenslanders can enjoy a night out without feeling threatened or uncomfortable.

The final Government response strikes a balance between reducing alcohol-related harm and the need to ease the regulatory burden on hospitality and tourism businesses in the COVID-19 economic recovery environment.

New approach to alcohol management in remote and discrete communities

Alcohol Management Plans (AMPs) operate in 19 remote and discrete Aboriginal and Torres Strait Islander communities across Queensland. Communities subject to an AMP have liquor carriage limits prescribed by regulation.

Following a review of AMPs, in mid-2019 the Queensland Government endorsed a renewed approach to alcohol management for communities in restricted areas.

The approach continues to include alcohol restrictions but allows for such matters to be influenced and controlled locally and includes strategies tailored to the unique characteristics and aspirations of each community.

Importantly this approach specifically provides for a restricted area community to seek amendments to the AMP carriage limits in situations where the community is supportive and can demonstrate the ability to manage the changes. Co-designed

community-specific safety plans underpin the process and include strategies to improve safety and wellbeing, reduce alcohol demand, address sly grog, and homebrew and promote a positive alcohol culture.

Whilst the approach is a multi-agency initiative, LGFT is the lead on securing amendments to the liquor regulation and associated licensing matters to deliver on agreed changes to carriage limits.

A number of communities have sought changes to carriage limits since the approach was introduced. For Mornington Island the liquor regulation was amended on 16 April 2022 to support a change to the carriage limit to allow up to 12 cans of mid strength liquor (up to 4% alcohol by volume).

On 28 April 2022 the regulation was amended for Kowanyama to support a change to the carriage limit to allow up to 12 cans of mid strength liquor (up to 4% alcohol by volume) and 2 litres of wine.

Lockhart River has also seen changes. On 29 March 2022 a restricted liquor permit was approved for the Lockhart River Social Club Aboriginal Corporation to sell liquor for consumption on the club premises for members and guests of members.

The renewed approach is consistent with the *Local Thriving Communities* reform which seeks to give Aboriginal and Torres Strait Islander communities a greater voice in shaping their future.

Online witnessing

The Justices of the Peace Branch is responsible for the administration of the *Justices of the Peace and Commissioners for Declarations Act 1991* and the *Justices of the Peace and Commissioners for Declarations Regulations 2021* to ensure Queenslanders have access to competent and reliable witnessing service.

At times during COVID-19, face-to-face witnessing options including the highly utilised JPs in the Community program volunteer services were suspended to reduce transmission, and to safeguard both volunteers and the public.

The ongoing need to provide a witnessing service to the community led the Justices of the Peace Branch to introduce a temporary online witnessing service under the *Justice Legislation (COVID-19 Emergency Response—Documents and Oaths) Regulation 2020*. This allowed for Queensland statutory declarations and affidavits to be made and witnessed via an audio-visual link for people in vulnerable situations.

A small cohort of Justices of the Peace and Commissioners for Declarations were approved by the chief executive of the department as special witnesses. The special witnesses undertook specialised training and have been assisting clients from a range of both local and international locations, including people in quarantine and isolation.

On 30 April 2022 amendments to the *Oaths Act 1867* has made online witnessing a permanent arrangement.

This legislation helps to reduce face-to-face contact and protect the health, safety and welfare of Queenslanders during the COVID-19 emergency, whilst ensuring consistent access to witnessing services.

Looking forward – our focus for 2022–23

During 2022–23, DJAG will:

- continue to implement initiatives to reduce rates of Aboriginal and Torres Strait Islanders in incarceration by 15% (adults) and 30% (children) by 2031 under the National Agreement on Closing the Gap
- engage closely with partner agencies to drive implementation of the *Closing the Registration Gap Strategy and Action Plan*
- continually assess the suitability of gambling industry participants, including casinos, and the integrity of their products, and
- continue to work with the Responsible Gambling Advisory Committee to deliver actions under the *Gambling Harm Minimisation Plan for Queensland 2021–2025*.

Chapter 4

Integrated services

Our integrated service delivery is focused on:

- providing services to the people of Queensland that support criminal, civil and community justice outcomes
- working collectively and collaboratively with stakeholders to deliver Government priorities and initiatives
- providing professional, high-quality policy and legal services to the Queensland Government, and
- supporting service delivery through organisational excellence by providing timely, accessible, responsive services that are valued by the community.

Our leaders

David Mackie

Director-General

David was appointed DG of the DJAG on 4 June 2015.

Over his 32 years in the Queensland Public Sector, David has held executive and senior management positions responsible for both the delivery of frontline services and corporate support services.

Having originally joined DJAG in 1990, David's career initially involved a range of roles in the areas of finance, policy and corporate governance, before holding executive positions as the head of corporate services areas within the Anti-Discrimination Commission Queensland (1996–2002), and the Commission for Children and Young People and Child Guardian (2004).

Returning to DJAG in 2006, David served as the Director of the DG's Office from 2006–07, Registrar-General of Births, Deaths and Marriages from 2007–08, Executive Director, Community Justice Services from 2008–12, Secretary (Executive Director) of the Commission of Inquiry into the QH Payroll System Implementation (2013), and Deputy Director-General (DDG), Justice Services from 2013–15, before being appointed to his current role in June 2015.

David is currently a member (non-judicial) of the National Judicial College of Australia, the Government Champion for Mossman Gorge Indigenous community and the DG Champion of the Queensland Chapter of the National Regulators Community of Practice.

David holds a Bachelor of Commerce with majors in Economics and Public Policy.

Jennifer Lang

Deputy Director-General, Justice Services

Jenny was appointed to the role of DDG of Justice Services in late 2016, having acted in the role since April 2015.

Jenny brings a broad range of skills and experience to this position from a career across both the private and public sectors. She is admitted as a solicitor of the Supreme Court of Queensland and High Court of Australia.

After working as a solicitor in a private legal firm for a number of years, Jenny commenced her career in the Queensland Public Sector, which has included extensive experience in senior and executive management positions in a number of agencies. Jenny has worked in the areas of project and program management, privacy, and policy and legal services.

As DDG, JS, Jenny has executive responsibility for frontline services delivered by a diverse range of business units, including the courts, tribunals and Commissioner for Body Corporate and Community Management, Dispute Resolution Branch, Justices of the Peace Branch, Blue Card Services, and Victim Assist Queensland.

Victoria Thomson

Deputy Director-General, Liquor, Gaming and Fair Trading

As DDG of LGFT, Victoria is responsible for the regulatory policy and strategic direction of product safety, licensing, compliance and enforcement activities to protect market integrity and keep Queenslanders safe.

Victoria has enjoyed nearly 25 years of public service, starting out in the field as a workplace health and safety inspector. Over

the next 15 years, she moved across a range of management positions responsible for frontline services, policy, partnerships and programs for high-risk industries such as construction, electrical, transport and agriculture.

Immediately prior to joining DJAG, Victoria was the Executive Director, Electrical Safety Office where she led the organisation through a period of tremendous change and drove significant policy and operational reform at both state and national level.

Since joining LGFT in late 2019, Victoria has played a pivotal role in building industry collaboration, with success in brokering new partnerships and supporting legislative reform to facilitate greater consumer protections and new ways of doing business.

Victoria is a member on a number of state, and national committees, including the Responsible Gambling Advisory Committee, Australian Casino-Gaming Regulators, Australian Liquor Licensing Authorities Forum and the Consumer Senior Officials Network.

Victoria holds a Bachelor in Behavioural Science and Executive Masters in Public Administration.

Paula Werner

Acting Executive Director, Financial Services, and Chief Financial Officer

Paula was appointed Acting Executive Director, Financial Services, and Chief Financial Officer in November 2021. Paula joined DJAG in 2019 as the Director, Budget and Corporate Governance and has worked within several other Queensland government agencies including Department of Natural Resources Mines and Energy, Department of Energy and Water Supply and Queensland Shared Services.

Paula has over 23 years' experience in financial management within the public sector. Paula has extensive experience across financial and management accounting, including internal and external budgeting, statutory reporting, financial

analysis and reporting, governance, risk and assurance processes.

Paula holds a Bachelor of Business (Accountancy) and is a member of CPA Australia.

Greg Cooper

Crown Solicitor

Greg was appointed Queensland's 22nd Crown Solicitor on 1 November 2008.

Over his four decades in the Queensland Public Sector, Greg has accumulated a wealth of experience practicing in public law, common law and constitutional law. Prior to his current appointment, Greg spent four years as Deputy Crown Solicitor of Crown Law's Litigation Branch.

He has also held positions in the former Solicitor-General's Office and as Legal Counsel to the Parliamentary Committee on Subordinate Legislation and deputised for the Solicitor-General at national meetings of the Standing Committee of Solicitors-General.

In his role as Crown Solicitor, Greg acts as the solicitor on the record for the State and provides independent legal advice to the Cabinet, the Premier, the Attorney-General, Ministers, Directors-General, and departmental officers on matters of significance to the Government.

Greg is also responsible for resolving conflicts of interest in any legal matter being handled by Crown Law and is responsible for setting the professional and ethical standards of the Crown Law office.

Greg holds a Bachelor of Laws.

Leanne Robertson

Assistant Director-General, Strategic Policy and Legal Services

Leanne was appointed Assistant Director-General (ADG), SPLS, in April 2018.

Leanne joined DJAG in 1994 as a Director in the then Policy and Legislation Division, leading a team tasked with a range of issues within the civil law sphere.

Leanne was Acting Executive Director in Strategic Policy, Legal and Executive Services during 2011 and 2012, responsible for oversight of several discrete business units, including Executive Services, Office of General Counsel, and the Legal Services Coordination Unit (LSCU).

Leanne returned to policy and legislation work in 2012, leading a team responsible for delivery of a wide variety of legislation for successive Attorneys-General, before stepping into her current role.

Leanne holds a Bachelor of Laws and a Bachelor of Arts.

Dr Kylie Stephen

Assistant Director-General, Office for Women and Violence Prevention

Dr Kylie Stephen was appointed to the role of ADG, OWVP in early 2022 having previously led OWVP in an executive management position in the former Department of Child Safety, Youth and Women since August 2019.

Kylie has extensive experience in senior management positions in policy, program and operational roles across a range of human service portfolios, including community services, child safety, community recovery, and gender equality in both the United Kingdom and Queensland.

Kylie has used her knowledge of community services and change management to lead significant reform agendas and strengthen community and whole-of-government responses to address gendered violence.

Kylie's early career focused on teaching and research in the fields of political science and gender politics.

Kylie holds a Bachelor of Arts (First Class Honours) and a PhD – Government.

Peter Cook

Assistant Director-General, Corporate Services

Peter was appointed ADG, Corporate Services in May 2014. Peter has worked in several departments and commenced with DJAG as a result of the 2007 machinery-of-government changes.

Peter held the position of the department's Executive Director, Financial Services, and Chief Financial Officer.

Prior to commencing with the public sector in 1996, Peter worked in the banking and finance sector.

Peter is a fellow of CPA Australia.

Carl Heaton

Director of Public Prosecutions

Carl was appointed in June 2020 to the statutory position under the Director of Public Prosecutions Act 1984 with powers, functions and responsibilities determined thereunder.

Carl commenced working in an administrative role in the Queensland ODPP in 1989. In his time with the ODPP Carl has been based in Maroochydore, Cairns, and Brisbane and has appeared in almost every centre in the State where the District and Supreme Courts are held.

In his role as Director, Carl regularly appears in all jurisdictional levels of Queensland courts as well as the High Court of Australia. He regularly conducts high profile and complex prosecutions and now has an almost exclusively appellate practice in the Court of Appeal and High Court of Australia as well as attending to many other requirements of his position.

Governance and accountability

Effective governance policies and procedures enable DJAG to provide accessible, responsive, and integrated services to the community.

Our governance provides the frameworks for our objectives and the mechanisms to deliver our services. The collaborative relationships between our service areas govern and drive our outcomes. We deliver integrated services through robust governance arrangements that promote excellence in justice capability.

The Board of Management (BoM) is DJAG's principal policy-setting and decision-making authority, and supports the DG as DJAG's accountable officer, to ensure DJAG implements an appropriate governance framework.

BoM and three sub-committees support the DG in the effective discharge of legislative accountabilities. They also provide opportunities for developing leaders to

promote a performance culture and facilitate relationship building and communication.

Corporate governance arrangements are based on the principles of best practice outlined in the *Public Sector Governance: Better Practice Guide*, the *Australian Public Service Commission Building Better Governance Guide* and by the Australian National Audit Office.

Corporate governance arrangements are the principles, elements and mechanism used by DJAG to support a focus on effective governance through strong leadership, responsible and ethical decision making, management and accountability, and performance improvement.

DJAG leadership and accountability

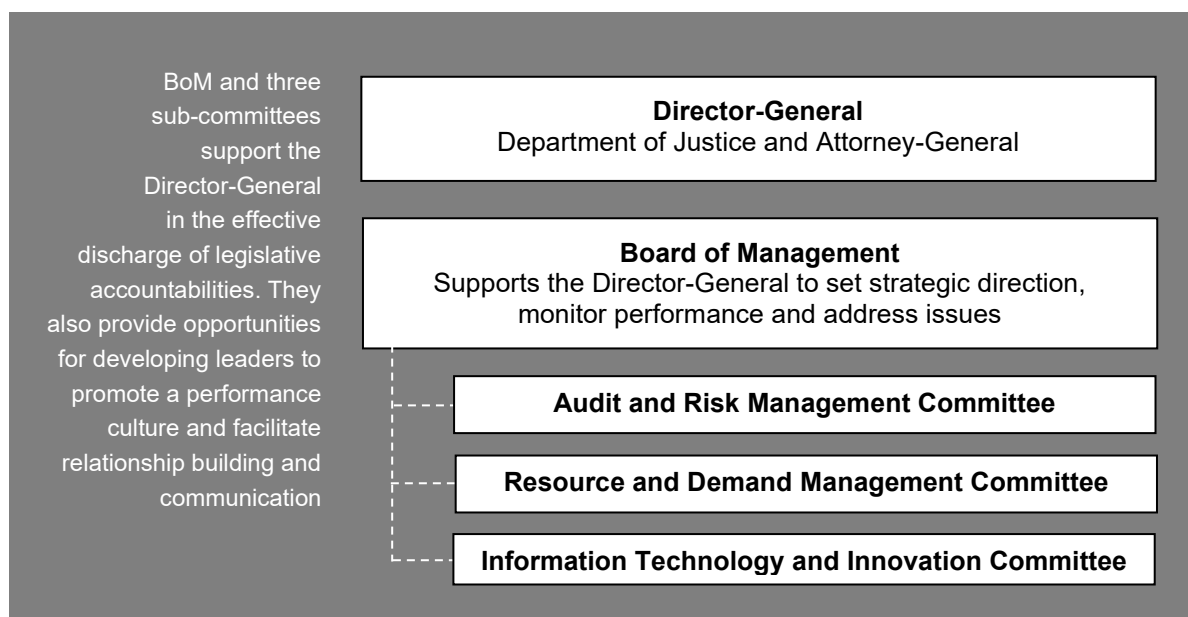


Table 1: BoM as at 30 June 2022

Committee	Members and purpose statement
Board of Management (BoM)	<p>Committee members</p> <ul style="list-style-type: none"> • Director-General (Chair) • Deputy Director-General, Justice Services • Deputy Director-General, Liquor, Gaming and Fair Trading • Assistant Director-General, Office for Women and Violence Prevention • Executive Director, Financial Services, and Chief Financial Officer • Crown Solicitor • Assistant Director-General, Strategic Policy and Legal Services • Assistant Director-General, Corporate Services, and • Director of Public Prosecutions. <p>BoM meets monthly and is the primary governance body for DJAG. As well as decision-making responsibilities, BoM is informed about subcommittee outcomes in order to facilitate effective corporate governance.</p>

The BoM's responsibilities include:

- strategic planning, policy setting, risk management and resource allocation
- performance management and reporting
- effective and efficient service delivery
- ensuring we are responsive to changing community needs and Government priorities
- coordinating with other Government agencies for seamless service delivery, and
- reviewing, monitoring and directing our governance committees.

Table 2: Audit and Risk Management Committee as at 30 June 2022

Committee	Members and purpose statement
<p>Audit and Risk Management Committee (ARMC)</p>	<p>Committee members</p> <ul style="list-style-type: none"> • Chair (external) – Len Scanlan • Member (external) – Lisa Dalton • Executive Director, Office of Regulatory Policy, Liquor, Gaming and Fair Trading, and • Executive Director, Supreme, District and Land Courts, Queensland Courts Service. <p>Observers:</p> <ul style="list-style-type: none"> • Representatives from Corporate Services, Internal Audit and Queensland Audit Office. <p>The ARMC is directly responsible to and supports the Director-General in the effective discharge of legislative accountabilities in the <i>Financial Accountability Act 2009</i> and the Financial and Performance Management Standard 2019. The ARMC operates under an approved Terms of Reference, and in accordance with legislative requirements, has due regard to <i>Queensland Treasury's Audit Committee Guidelines: Improving Accountability and Performance</i>.</p> <p>In 2021–22, the ARMC met on five occasions – four general meetings, and one special meeting to review DJAG's financial statements. The External Chair received remuneration totalling \$24,497 during the 2021–22 financial year. The External member received remuneration totalling \$5,125 during the 2021–22 financial year. No other ARMC Standing Members or Observers received, nor were entitled to receive, any financial remuneration for their participation.</p> <p>Key activities during 2021–22:</p> <ul style="list-style-type: none"> • reviewed and endorsed the interim strategic and annual audit plan for approval by the Director-General • reviewed performance of the internal audit function against the annual audit plan • reviewed the content of internal audit reports • monitored progress of the implementation of internal and external audit recommendations • considered findings from the external reviewer's five-yearly quality assurance report over the internal audit function. • endorsed the 2020-21 financial statements for approval by the Director-General • reviewed and considered quarterly Risk Reports (including fraud risk) tabled at Committee, and • reviewed reports from Ethical Standards, Financial Services, and People and Engagement.

Table 3: Resource and Demand Management Committee as at 30 June 2022

The Resource and Demand Management Committee (RDMC) was established by the BoM as part of DJAG's governance framework. The RDMC's oversight includes a focus on financial and non-financial corporate resources, including our people, information technology, and external communications data.

Committee	Members and purpose statement
Resource and Demand Management Committee (RDMC)	<p>Committee members</p> <ul style="list-style-type: none"> • Director-General (Chair) • Deputy Director-General, Justice Services (Deputy Chair) • Deputy Director-General, Liquor, Gaming and Fair Trading • Assistant Director-General, Corporate Services • Assistant Director-General, Strategic Policy and Legal Services • Assistant Director-General, Office for Women and Violence Prevention • Executive Director, Crown Law • Executive Manager, Office of Director of Public Prosecutions • Executive Director, Financial Services, and Chief Financial Officer, and • Executive Director, Information Technology Services. <p>The purpose of RDMC is to ensure the approval and monitoring of the departmental budget process by:</p> <ul style="list-style-type: none"> • ensuring our budget aligns to our strategic objectives and the whole-of-government objectives • monitoring and reporting our financial and non-financial performance against departmental priorities and approved budgets, and • undertaking analytical reviews of our financial and non-financial resource allocation. <p>RDMC meets monthly (or as required) and provides monthly reports to BoM. The Committee's Terms of Reference set out its authority and responsibility for effective functioning.</p> <p>Key activities during 2021–22:</p> <ul style="list-style-type: none"> • oversight of funding allocations, budget adjustments, and appropriate resource allocation to support our strategic direction and Government priorities • oversight and monitoring of non-financial resources, including our people and information technology • monitored financial performance and capital expenditure against budget allocations on a monthly basis, and • monitored actual FTE positions against the approved budget FTE positions in accordance with Public Service Commission reporting guidelines.

Table 4: Information Technology and Innovation Committee as at 30 June 2022

The Information Technology (ITIC) governance committee was established by the BoM as part of its governance framework and in accordance with *Information Standard 2: ICT resources strategic planning policy 2017 (IS2)*.

Committee	Members and purpose statement
Information Technology and Innovation Committee (ITIC)	<p>Committee members</p> <ul style="list-style-type: none"> • Assistant Director-General, Corporate Services (Chair) • Deputy Director-General, Justice Services • Assistant Director-General, Strategic Policy and Legal Services • Assistant Director-General, Office for Women and Violence Prevention • Deputy Director-General, Liquor, Gaming and Fair Trading • Director of Public Prosecutions, and • a representative nominated by the Judicial Information Technology Users Group. <p>Observers:</p> <ul style="list-style-type: none"> • Executive Director, Information Technology Services, and • Executive Director, Financial Services, and Chief Financial Officer. <p>ITIC met five times during 2021–22 and dealt with other items out of session.</p> <p>ITIC's Terms of Reference set out its authority and responsibility for effective functioning. ITIC's purpose is to oversee and monitor the ICT portfolio and innovation pipeline, practices and priorities and ensure requirements are met through effective business-centric solutions.</p> <p>Key activities during 2021–22:</p> <ul style="list-style-type: none"> • provided oversight of key ICT programs and projects, to ensure their continued alignment to the department's strategies and standards • reviewed and endorsed multiple ICT policies and plans • performed the role as DJAG's Information Security Steering Committee for the Information Security Management System (ISMS), including approving the 2021 IS18 annual return and related documentation • endorsed the department's refreshed ICT Strategy, and • assumed governance over the target IT Operating Model.

Risk management framework

The *Financial Accountability Act 2009* requires all accountable officers and statutory bodies to establish and maintain appropriate systems of internal control and risk management.

The DJAG risk management policy and framework, based on the international risk management standard *ISO 31000:2018* and Queensland Treasury's *A guide to risk management*, ensure risks are managed consistently across the department and are minimised through a robust system of internal controls. The framework encompasses threats and opportunities, reflecting the potential for either of these to impact positively or negatively on DJAG's strategic priorities and pursuit to deliver justice for all through safe, fair and responsible communities.

DJAG is committed to ensuring effective risk management, with a focus on enhancing the ability to monitor, report and address risks, in order to improve community outcomes and achieve the strategic objectives.

During 2021–22, DJAG:

- delivered enterprise risk workshops to key representatives for all areas of DJAG, providing training and guidance material to assist staff in the management of risk
- embedded enhanced risk management processes developed last year into business-as-usual processes ensuring they are consistently used and applied in support of DJAG's risk profile
- leveraged the increased capabilities provided by the new risk management processes to further our risk maturity by developing a new risk management system to enable efficient practices and provide group risk system capability for risk register visibility and reporting and refining the risk reports to provide concise information which highlight exceptions and enables senior management to focus on issues that require attention, and
- actively monitored DJAG's highest risk initiatives contained within the Enterprise risk control action plan reported to the ARMC and the BoM.

Internal Audit

Internal Audit is a key component of our corporate governance, providing independent assurance and advisory services to the DG and the ARMC. These services use a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls and governance activities within DJAG.

Internal Audit operates under the powers pursuant to section 61 of the *Financial Accountability Act 2009* and according to its approved charter, which incorporates the *International Standards for the Professional Practice of Internal Auditing*.

The ARMC monitors the internal audit function to ensure it operates ethically and professionally. The independence of Internal Audit is ensured by reporting directly to the DG, together with a subsidiary reporting relationship to the ARMC. The program of work undertaken by the Internal Audit Unit was detailed in the *2021–22 Interim Audit Plan* (Interim Audit Plan). The Interim Audit Plan was developed in consultation with key stakeholders and considered our strategic and operational risks and priorities. The Interim Audit Plan was endorsed by the ARMC and approved by the DG.

Output 1

Delivery of annual and strategic audit plans, and monitoring and improving financial accountability, internal control processes, and business practices within DJAG.

2021–22 performance achievements:

- developed a risk-based annual plan of audits approved by the DG
- completed various risk-based audits across the department including an

information management review, benchmarking review, review of an existing statutory fund, and conduct of various leave and timesheet reviews

- provided advice and assistance on key projects and initiatives, and
- monitored and reported on the implementation of audit recommendations to the ARMC.

Output 2

Review of the effectiveness of internal controls in mitigating risks.

2021–22 performance achievements:

- conducted risk analysis as part of the annual audit planning and audit processes
- supported management by providing advice on various corporate governance, fraud prevention, and risk management issues, including assessing the impacts of COVID-19 on the internal control environment
- utilised Computer Assisted Audit Techniques to analyse data extracted from key financial systems, and
- progressed transition to cloud-computing audit software.

Our workforce

During 2021 we continued to build on the work outlined in the *Strategic Workforce Plan 2021-25*.

Strategic workforce planning

Our DJAG *Strategic Workforce Plan 2021–25* has afforded DJAG the opportunity to collaboratively identify commonalities across the business and plan for the ongoing challenges facing us moving into a complex future.

We have continued to implement workforce strategies around the Queensland Public Service *Strategic Levers*:

- *Leadership and capability*: Grow and develop new and emerging capabilities in personalised ways, future-proof and leverage internal talent, and foster new and innovative approaches to leadership development.
- *Culture*: Foster inclusiveness to harness diverse perspectives for innovative solutions, reward our people to think and behave differently and promote wellbeing and resilience for enhanced performance.
- *New ways of working*: Enable innovation with flexible, mobile and agile teams, collaborate and partner across government, industry and community to deliver co-designed solutions to complex problems.
- *Talent acquisition*: Attract, engage and retain people who align with our purpose to drive exceptional services, with a strong, differentiated, employee value proposition and contemporary talent-management practices.

Performance indicators will continue to be used to monitor and evaluate the plan. As per business planning cycles the next formal review of the Strategic Workforce Plan is due in early 2023.

Table 5 – DJAG’s 2021–22 Workforce statistics

	FTE
Total FTE for Department of Justice and Attorney-General ¹	3,506

1. MOHRI FTE data for fortnight ending 17 June 2022.

Gender ²	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	2,705	70%
Man	1,157	29.9%
Non-binary	<5	0.1%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	2,705	70%
Aboriginal Peoples and Torres Strait Islander Peoples	76	2%
People with disability	132	3.4%
Culturally and Linguistically Diverse – Born overseas	109	2.8%
Culturally and Linguistically Diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	75	1.9%
	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Women in Leadership Roles ²	155	57.2%

2. To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers should be replaced by <5.

3. Women in Leadership Roles are considered those positions that are Senior Officer and equivalent and above.

Our workforce contribution to the pandemic response

As outlined throughout this report, DJAG employees continued to make a contribution to the ongoing public service response to the COVID-19 pandemic by delivering essential services and developing solutions in response to the changing external environment.

These activities again built on the department’s contribution to cross-government efforts in response to the earlier stages of the pandemic.

Staff performed diverse work within DJAG to help respond to the ongoing need, including:

- working with industry associations and other government agencies to assist licensees to manage each stage of COVID-19 restrictions and safety measures
- continuing DJAG’s partnership with QH, QPS and other agencies to implement the Home Quarantine Compliance service. The system used mobile technology and GPS for close contacts and interstate arrivals as an alternative to hotel quarantine while border restrictions were progressively eased
- the appointment of more than 90 OLGR compliance officers as emergency officers under the *Public Health Act 2005* and involvement in monitoring

compliance with QH directions at licensed and unlicensed venues, and

- deployment of DJAG Ready Reserve members to assist cross-government COVID-19 responses, including providing support at fever clinics and three vaccine hub operations.

DJAG coordinated a central reporting process during key phases of the pandemic, to advise the State Disaster Coordination Centre of service impacts. When appropriate, the department also convened a working group of senior leaders to support the communication of the COVID-19 response and management to statutory bodies across the Justice portfolio.

The department will continue to support the government's response to the pandemic in 2022–23.

Workforce engagement and performance

The Working for Queensland Survey (WfQ) is an annual survey which measures Queensland Public Sector employee perceptions of their work, manager, team, and organisation. The results of the WfQ survey are used to drive positive workplace change across the organisation.

We measure our staff engagement through WfQ, in order to create meaningful leadership and management development programs. In total, 2,965 DJAG employees (80% response rate) took the time to respond to the annual survey.

Our results across all factors of the survey remained steady when compared to previous years, with very minor variances. The results indicated that we have very positive perceptions of our workgroups and immediate managers, resulting in a strong sense of job empowerment.

We are continuing actions to manage and improve key employee engagement focus areas, while consolidating the improvements seen in previous surveys.

Inclusion and diversity

DJAG is committed to building an inclusive organisation where everyone is valued for their diversity of thought and experience, and where equal opportunities exist for women, Aboriginal people and Torres Strait Islander people, people from multicultural backgrounds and people with disabilities. By building a sense of equity and belonging for all DJAG staff, we are creating an environment where our people can maximise their potential which will enable us to respond to the needs of the community and meet the challenges of the future.

Our approach to inclusion and diversity is also informed by special interest working groups championed by staff from across the department and from all levels. These include:

- DJAG First Nations Working Group
- DJAG Women's Network
- DJAG Women's Working Group
- Just Pride Working Group, and
- DJAG First Nations Staff Network.

Expressions of interest to form an Accessibility Network have been received with the group launching in 2022–23.

The *DJAG Inclusion and Diversity Strategy* is due to be reviewed at the end of 2022 and will include equity as a third pillar.

The *2022-2026 DJAG Inclusion, Diversity and Equity Strategy* will continue to build on and mature our approach to celebrating diversity of thought and experience at all levels and areas of influence across the department.

Leadership and management development program outcomes

DJAG continued to build its leadership and management capability throughout 2021–22. The development needs of managers during this period continued to focus on building people management skills for individual and

team performance and delivering outcomes in a challenging work environment.

The Connect Managers webinar series, which was introduced in 2020 in response to COVID-19, continued to be a popular and efficient way to deliver information and learning to time-challenged managers and leaders with 19 webinars delivered throughout 2021–22.

After its successful launch last year, the DJAG virtual mentoring program also returned in 2021–22. The popularity of the program saw a near 100% increase in mentoring pairs.

An addition to the program for 2021–22 incorporated a significant focus on inclusive, strengths-based leadership and in particular supported people living with disability and First Nations people to participate.

Online training continued to be an important, cost-effective and COVID-safe way to build capability, with new programs released throughout the year, including new information privacy training and an interactive highly acclaimed domestic and family violence prevention product *Bystander awareness training*.

Domestic and family violence workplace response

As a workplace, DJAG remains committed to ending domestic and family violence and we support this by continuing to develop staff awareness and knowledge of DFV.

DJAG is in its fifth year as a White Ribbon Accredited workplace, and we continue to take active steps to end DFV. Capability to provide ongoing support for employees affected by DFV is fostered by mandating training for all employees on how to recognise and respond to signs of domestic and family violence, including how to support their colleagues and refer to internal resources and external services.

Further accessible online training is offered to explore the gendered drivers of DFV and how to respond as active bystanders when disrespectful and problematic behaviours are witnessed in the workplace, home or community.

DJAG continues to coordinate the Navita peer support network to provide an alternative first point of contact to assist and support colleagues experiencing DFV. DJAG also continues to participate in and fundraise for the annual Darkness to Daylight event

Industrial and employee relations

DJAG continues to ensure our employment and industrial relations policies, practices and processes reflect and support the Government's employment security and union engagement policies.

The department works actively with the relevant unions to ensure the effective and efficient management of employment and industrial relations matters. This includes engaging with unions and staff on matters that may impact the workforce including but not limited to organisational change and the review or introduction of policies and practices.

The Department's Agency Consultative Committee meetings with the industrial unions occur four times a year to raise, manage and engage on any industrial issues impacting, or which may impact our workforce.

In March 2022, DJAG implemented the *Mandatory Vaccination Requirements Policy* and as part of this process, undertook extensive consultation with management, staff and industrial unions.

DJAG has continued to engage with industrial unions and staff on matters relating to this policy and responding to COVID-19.

Early retirement, redundancy and retrenchment

During 2021–22, no DJAG employees received early retirement, redundancy or retrenchment packages.

Health, safety and wellbeing

DJAG has a strong commitment to the health, safety, and wellbeing of our people. DJAG is committed to positive Health, Safety and Wellbeing outcomes.

During 2021–22, DJAG has delivered a number of improvement activities to enhance the departments' workplace health and safety outcomes. These have included:

- the completion of a Vicarious Trauma Project, and implementation of recommendations
- a pilot of the #DJAGBeWell program across the department
- commencement of a Complex Rehabilitation Case Management project, and
- support and development of the Trained Safety Advisor network.

2021 NAIDOC Week Flag Raising Ceremony

NAIDOC Week provides us with a valuable opportunity to celebrate Aboriginal and Torres Strait Island cultures by building bridges between non-Indigenous Australians and Aboriginal and Torres Strait Islander communities.

NAIDOC Week is traditionally celebrated in July every year. However, due to COVID-19, DJAG hosted the annual NAIDOC flag raising ceremony on 6 October 2021. The ceremony was held outside the Courts precinct in George Street, Brisbane and attended by the Attorney-General, DG, Elders, Respected Persons, and members of the judiciary. It included a Welcome to Country by Shannon Ruska of Tribal Experiences, Torres Strait Islander dances by Wagga Torres Strait Island Dance Company and performances from Indigenous singer and songwriter Eleea.

The 2021 theme was 'Heal Country'. It recognised that Country is inherent to the identity of Aboriginal and Torres Strait Islander peoples and called for stronger measures to recognise, protect, and maintain all aspects of Aboriginal and Torres Strait Islander culture and heritage for all Australians.

We were honoured with the presence of two guest speakers at the flag raising ceremony:

- Dr Jackie Huggins, a Bidjara/Pitjara and Birri Gubba Juru woman from Queensland, a historian, author, and activist for the rights of Indigenous Australians and Co-Chair of the Treaty Advancement Committee, and
- Mr Francis Nona, a proud Badulaig Torres Strait Islander man from Badu Island, an Indigenous Pathways Lecturer who uses the power of education as a tool to close the gap between Indigenous and non-Indigenous Australians.

Integrated services through digital transformation

A digital-first service delivery approach will provide the public and our sector partners with an optimised digital experience of our services. Business application modernisation will uplift the capabilities of our enterprise and divisional business applications to enable new levels of service delivery.

Information and Communications Strategy and Enterprise-Wide Projects

DJAG's *Information and Communications Technology Strategy 2021–26* (ICT strategy) sets the vision for our ICT.

It recognises that ICT is a foundation element of providing integrated services to our business areas and aligns with *Our Charter* to deliver accessible and timely services.

The 2021 refresh of the ICT strategy shows progress made against our ICT capabilities and reflects current strategic priorities for the agency.

The *ICT Strategy Implementation Program* (ISIP) was established in 2019 to deliver some foundational ICT capabilities.

In 2021, ISIP proved the enterprise case management platform acquired in 2020 by building and rolling out a new solution for managing juror participation in the justice system.

The platform was also used to develop a solution for managing civil matters in Courts and Tribunals.

This QCase solution will be adopted throughout the state in 2022–23.

Information systems and recordkeeping

Information is a critical asset that enables us to deliver our services effectively, efficiently, and consistently.

We comply with the *Public Records Act 2002*, keeping complete and accurate records of our activities.

Information management is governed by the *Public Records Act 2002*, *Recordkeeping* (IS40) and *Retention and Disposal of Public Records* (IS31) Information Standards, as well as whole-of-government recordkeeping policies and guidelines issued by the Queensland State Archivist.

We manage our records proactively and responsively to:

- document our decision-making and actions
- mitigate our exposure to risk, and
- safeguard our departmental history and knowledge.

We maintain paper-based records, and an electronic document and records management system to manage and secure our administrative and core business records effectively, both regionally and centrally.

We support and continue to contribute to the proactive publication of information through the Queensland Government Open Data Portal.

DJAG's Information Technology Services (ITS) branch provides advice, guidance, technical support, and security management of the recordkeeping and enterprise-wide information systems. The services provided by ITS support the confidentiality, integrity and availability of business information contained within our information systems.

We will continue improving our information systems and recordkeeping through contemporary practices, as well as enhancing education and awareness materials on the topics of information management, including information security, and records management.

Future data and information management enhancements will enable secure access to and exchange of information in order to support a more seamless customer experience, promote and enable "born-digital, stay digital" approaches, streamlined business processes, better decision making and reporting.

Open data

DJAG is committed to releasing government data to optimise its use and reuse for the benefit of the community to develop innovative solutions for the improvement of public services. DJAG supports and affirms its practices align with the principles contained in the *Queensland Government open data policy statement*.

Open data is non-sensitive data that is freely available, easily discovered and accessed, published in ways and with licence that allows easy reuse by anyone, anywhere, at any time.

For the 2021–22 year, DJAG published 86 datasets accessible through the Queensland Government Open Data Portal.

The datasets cover a wide range of subject groupings providing transparency of government services, community services, public safety, financial, and social services data, amongst others.

Our commitment to open data is also supported by our *Open Data Strategy 2022–2026* which lists:

- data collected by DJAG
- timetables for its release, and
- standards for data management.

The DJAG Open Data Strategy 2022–2026 is accessible via <https://www.publications.qld.gov.au/dataset/open-data-strategy-justice-and-attorney-general>.

No Card, No Start system enhancements

On 31 August 2020, the Queensland Government's election commitment to introduce a No Card, No Start scheme was implemented. These laws mean that people cannot work or volunteer in child-related work until a working with children check assessment has been completed and a blue card has been issued.

To support the commencement of the No Card, No Start laws, a modernised application process was released allowing people to apply for and renew their blue cards online. Additionally, an online organisation portal was launched which allows organisations to electronically manage their blue card applications and obtain real-time blue card status for their linked employees and volunteers.

In 2021–22, 90% of all applications made to Blue Card Services were submitted online.

Most individuals who apply online, where no criminal history or other information is known about the person, receive a blue card quickly.

In 2021–22, these individuals received a card in an average of two business days, which is faster than the five business days target recommended by the Royal Commission into Institutional Responses to Child Sexual Abuse.

Additionally, over 10,000 child-related organisations are now registered to manage their blue card obligations via the online portal, resulting in reduced administrative burden for organisations and increased compliance with the blue card system.

In addition to online services, Blue Card Services has continued to implement several targeted strategies to assist with processing applications which return police information including establishing dedicated teams to assist with triaging applications and supporting Aboriginal and Torres Strait Islander applicants; simplifying communication materials; and reviewing the decision-making tool to ensure it aligns with current research and best practice principles when assessing risk.

In 2022–23, Blue Card Services will continue to explore options to improve processing times for applications which return police or other relevant information.

Providing high quality legal services to government

Whole-of-government legal services panel

The current whole-of-government legal services panel commenced on 1 June 2020. The panel is a standing offer arrangement between the State of Queensland and 32 legal practices (suppliers) selected to provide legal services and/or legal resources to government departments and other entities (customers) across 14 categories of law and one service area of legal resourcing (i.e. secondments).

The panel is made up of large, medium and small law practices and provides for localised delivery and specialised services where demand and capability exist.

The 32 suppliers are aligned with the Queensland Procurement Policy and government objectives:

- 10 (31%) are small to medium enterprises (up to 200 staff), five (16%) are classified as small businesses (up to 20 staff)
- two (6%) identify as Aboriginal and Torres Strait Islander businesses
- 31 of the 32 suppliers have an office in Queensland, and
- 34% of suppliers have a Queensland office outside Brisbane.

The initial term of the panel is due to end on 31 May 2024, with a further two-year extension option available.

The panel is administered by DJAG's LSCU and provides value for money through reduced tendering and procurement costs and efficient processes, providing competitive maximum rates, facilitating alternative fee arrangements in appropriate circumstances and helping to advance the government's economic, environmental and social objectives.

Crown Law is a significant provider of legal services to the Queensland Government. Crown Law must provide legal services as outlined in the tied work guidelines. For untied work, Government departments may choose to engage Crown Law, a panel legal practice or barrister. The Public Trustee may also be used for property law matters.

Whole-of-Government Policy for Engaging Barristers

The whole-of-government policy for barristers undertaking legal work for Queensland Government departments commenced on 1 January 2015.

Barristers who complete an expression of interest (EOI) must nominate their government rate under the EOI to be able to carry out Government work.

There is a cap of \$300 per hour and \$3,000 per day for junior barristers, and a cap of \$500 per hour and \$5,000 per day for senior barristers, with all rates being exclusive of GST.

DJAG manages the whole-of-government policy for barristers undertaking legal work for Queensland Government departments and the government list of barristers who have completed an EOI.

The Queensland Government adopted the Law Council of Australia's (LCA) Equitable Briefing Policy in March 2019. The government supports the progression of women barristers by increasing the number of briefs going to women barristers and the value of briefs paid to women barristers by government.

Under the policy, the targets are that women are to be briefed in at least 30% of all briefs and receive at least 30% of the value of all briefs by 2020. The LCA reviewed the policy in 2022 keeping the current target thresholds

In 2021–22, Queensland Government departments did not meet the LCA targets with women barristers receiving 756 or 26% of the 2,908 briefs sent to barristers and \$6.97 million or 29.79% of the \$23.4 million in fees paid to barristers.

However, 109 out of the 319 or 34.17% of barristers briefed by Queensland Government departments were women.

[Please note there was an error in the reported figures for 2020–21. The number of briefs received by women barristers was 814 or 26.33% of the 3,091 briefs].

Integrated services through robust governance practices

Public Sector Ethics

Public sector employees are bound by the *Public Service Act 2008*, the *Public Sector Ethics Act 1994*, and the Code of Conduct for the Queensland Public Service (Code of Conduct).

Four ethical principles contained in the *Public Sector Ethics Act 1994* are embedded in the Code of Conduct:

- integrity and impartiality
- promoting the public good
- commitment to the system of government, and
- accountability and transparency.

DJAG has an ESU, which is responsible for the development and implementation of a DJAG ethics awareness strategy. It also provides advice, education and training on ethical issues, including the Code of Conduct and DJAG's *Workplace Policy*. The ESU advises on ethical dilemmas, conflicts of interest, other employment, and provides general advice on ethical issues.

The ESU is also responsible for the investigation and reporting of misconduct and corrupt conduct, liaison with the CCC, and public interest disclosure protection. The objective of the ESU is to support our culture of integrity and accountability.

Procedures and practices

Under section 12L of the *Public Sector Ethics Act 1994*, our administrative procedures and management practices have proper regard to the values and principles of the Act. These are reflected in:

- human resource management policies, practices and procedures, as well as Workplace Ethics training, and
- business area plans that support the objectives of the strategic plan. In turn, staff performance effectiveness plans align with business area plans, the Strategic Plan, the ethics principles in the *Public Sector Ethics Act 1994*, and the Code of Conduct.

Considerable effort continues to be invested in aligning the integrity and accountability processes of our diverse business areas to embed the Queensland Public Service culture and values and improve our justice capability.

Education and training

During 2021–22 the ESU ensured that DJAG complied with section 12K of the *Public Sector Ethics Act 1994*, by conducting face-to-face training in Workplace Ethics for new and existing employees.

DJAG held 28 Workplace Ethics training sessions, delivered in person across Queensland or via interactive video stream, attended by 673 staff.

Additionally, there were four *Tools of the Trade* training sessions, dedicated to further strengthening the ethical decision making knowledge and skills of managers and supervisors, attended by 39 supervisors and managers.

The face-to-face Workplace Ethics training is supplemented by online refresher training available to all staff, and this was completed by 2,238 staff during 2021–22 (compared to 2,526 during 2020–21).

[Please note there was an error in the reported figures for 2020–21 for online refresher training, with the figure of 2,526 above reflecting the correction].

A further 16 ethics training sessions relating to specific areas of risk were delivered to staff during 2021–22.

The ESU is strongly committed to delivering regular training sessions to all business areas and regions. These education and training initiatives and related ethics advisory services provided by the ESU have, over time, improved accountability and understanding by staff of their obligations under the Code of Conduct and the *DJAG Workplace Policy*.

Internal and external scrutiny

Information security attestation

During the mandatory annual Information security reporting process, the DG attested to the appropriateness of the information security risk management within DJAG to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the Department information security risk position.

Queensland Audit Office reports

Throughout 2021–22, the QAO conducted performance management system audits and whole-of-government audits.

There were no specific audits in relation to DJAG services or deliverables.

Queensland Ombudsman reports

In 2021–22, there were no reports handed down by the Queensland Ombudsman relating to DJAG services or deliverables.

Queensland Coroner recommendations

Responding to coronial recommendations is important, as it informs coroners, families of the deceased, and the community of the measures the government is taking to prevent similar deaths in the future.

Since 2008, DJAG has been reporting on the Queensland Government's progress in responding to recommendations made at coronial inquests that are directed to government. Government responses and twice-yearly updates are published on the Coroners Court website next to the Coroner's findings. Through this process, the community is kept informed of the government's progress in implementing recommendations until these are delivered (or a decision is made not to support the recommendation).

In 2021–22, DJAG reported on one recommendation handed down in 2018–19.

Further information on coronial recommendations is available on our website at

<https://www.justice.qld.gov.au/justice-services/legal-services-coordination-unit/queensland-government-response-to-coronial-recommendations>

Complaints management

We value all constructive feedback, including complaints. Feedback is an effective source of information, and an important tool for business and staff development. We use client feedback to identify areas for organisational improvement, which assists us in continually developing and delivering the integrated services we provide to the community.

We comply with section 219A of the *Public Service Act 2008*, requiring all Queensland Government departments to implement an effective complaints management system that complies with any Australian Standard concerning the handling of customer complaints.

Our client complaint management policy and procedures have been developed according to:

- the *Public Service Act 2008*, Guidelines for complaint management in organisations—AS/NZS 10002:2014, and
- the Queensland Ombudsman's *Guide to Developing Effective Complaints Management Policies and Procedures* (2006).

DJAG's *Client complaint management policy* outlines how DJAG manages and responds to client complaints. DJAG's *Client complaints annual report* is published by 30 September each year.

All DJAG staff are required to complete mandatory client complaint training.

DJAG's client complaint management policy and annual report is available on our website at <https://www.justice.qld.gov.au/about-us/contact/compliments-complaints>.

Human rights complaints management and reporting

When assessing human rights complaints, we have an opportunity to reflect on whether a relevant operation or policy adequately protects and promotes the human rights of those impacted by the operations and policies.

We capture our human rights complaints and report from the following complaints management frameworks:

- client complaints management (CCM) framework
- DJAG employee complaints management framework
- ESU complaints, and
- right to information and privacy (RTI&P) complaints.

Table 7: DJAG Human rights complaints 2021–22

DJAG CCM complaints	DJAG employee complaints	DJAG ESU complaints	DJAG RTI&P complaints
20 human rights client complaints. <i>Outcomes:</i> <ul style="list-style-type: none"> • 2 finalised with further action • 12 finalised with no further action, and • 6 in progress. 	No human rights employee complaints were received in 2021–22.	No human rights complaints were received by the Ethical Standards Unit in 2021–22.	1 complaint assessed to contain human rights components. <i>Outcome:</i> The complaint was finalised with no further action.

Looking forward – our focus for 2022–23

During 2022–23, DJAG will:

- deliver high priority business solutions, by building on foundational capabilities and leveraging whole-of-government solutions, wherever possible
- using the *2022-2026 DJAG Inclusion, Diversity and Equity Strategy*, continue to build on and mature our approach to celebrating diversity of thought and experience at all levels and areas of influence across the department
- continue to deliver learning and development programs to our staff across the state
- provide support services for those experiencing DFV and continue to work with government to sustain best practice in DFV prevention, and
- continue to lead initiatives in leadership and capability, culture and improved ways of work.

Appendices

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

Appendix 2 2021–22 SDS measures performance

Appendix 3 Government bodies (Statutory bodies and entities) and appointments

Appendix 4 Funding for legal assistance services

Appendix 5 Funding for legal profession regulation and law library services

Appendix 6 Disbursement of funds

Appendix 7 Glossary of acronyms

Appendix 8 Glossary of terms

Appendix 9 Compliance checklist



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

TABLE OF CONTENTS

TABLE OF CONTENTS			
Financial Statements	Statement of Comprehensive Income		Page 1
	Statement of Comprehensive Income by Major Departmental Service		Page 2
	Statement of Financial Position		Page 4
	Statement of Assets and Liabilities by Major Departmental Service		Page 5
	Statement of Changes in Equity		Page 6
	Statement of Cash Flows (including Notes to the Statement of Cash Flows)		Page 7
Notes to the Financial Statements	Section 1 About the Department and this Financial Report	A1. Basis of Financial Statement Preparation	Page 9
		A1-1 General Information	Page 9
		A1-2 Compliance with Prescribed Requirements	Page 9
		A1-3 Presentation Details	Page 9
		A1-4 Authorisation of Financial Statements for Issue	Page 9
		A1-5 Basis of Measurement	Page 9
		A1-6 The Reporting Entity	Page 10
	Section 2 Notes about our Financial Performance	A2. Departmental Objectives	Page 10
		B1. Revenue	Page 11
		B1-1 Appropriation Revenue	Page 11
		B1-2 User Charges and Fees	Page 11
		B1-3 Grants and Contributions	Page 12
		B2. Expenses	Page 13
		B2-1 Employee Expenses	Page 13
		B2-2 Supplies and Services	Page 14
		B2-3 Grants and Subsidies	Page 15
		B2-4 Depreciation and Amortisation	Page 15
		B2-5 Other Expenses	Page 15
		C1. Cash and Cash Equivalents	Page 16
		C2. Receivables	Page 16
		C2-1 Impairment of Receivables	Page 17
		C3. Property , Plant and Equipment and Depreciation Expense	Page 19
	Section 3 Notes about our Financial Position	C3-1 Closing Balances and Reconciliation of Carrying Amount	Page 19
		C3-2 Recognition and Acquisition	Page 21
		C3-3 Measurement using Historical Cost	Page 22
		C3-4 Measurement using Fair Value	Page 22
		C3-5 Depreciation Expense	Page 23
		C3-6 Impairment	Page 24
		C4. Intangibles and Amortisation Expense	Page 25
		C4-1 Closing Balances and Reconciliation of Carrying Amount	Page 25
		C4-2 Recognition and Measurement	Page 26
		C4-3 Amortisation Expense	Page 26
		C4-4 Impairment	Page 26
		C4-5 Other Disclosures	Page 27
		C5. Payables	Page 27
		C6. Accrued Employee Benefits	Page 27
		C7. Other Liabilities	Page 27
		C8. Equity	Page 28
		C8-1 Contributed Equity	Page 28
		C8-2 Appropriations Recognised in Equity	Page 28
		C8-3 Revaluation Surplus by Asset Class	Page 28
		Section 4 Notes about Risk and Other Accounting Uncertainties	D1. Fair Value Measurement
	D1-1 Accounting Policies and Inputs for Fair Values		Page 29
	D1-2 Basis for Fair Values of Assets and Liabilities		Page 30
	D1-3 Categorisation of Assets and Liabilities Measured at Fair Value		Page 31
	D2. Financial Risk Disclosures		Page 31
	D2-1 Financial Instrument Categories		Page 31
	D2-2 Risks Arising from Financial Instruments		Page 32
	D2-3 Credit Risk Disclosures		Page 32
	D2-4 Liquidity Risk – Contractual Maturity of Financial Liabilities		Page 33
	D3. Contingencies		Page 33
	D4. Commitments		Page 33
	D5. Future Impact of Accounting Standards Not Yet Effective		Page 33

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2022

TABLE OF CONTENTS (continued)

Notes to the	E1.	Budgetary Reporting Disclosures and Significant Financial Impacts from COVID-19 Pandemic	Page 34
Financial Statements (continued)	E2	Budget to Actual Comparison - Statement of Comprehensive Income (Controlled Activities)	Page 35
Section 5 Notes on our Performance compared to Budget	E2-1	Explanation of Major Variances – Statement of Comprehensive Income	Page 35
	E3	Budget to Actual Comparison - Statement of Financial Position	Page 36
	E3-1	Explanation of Major Variances – Statement of Financial Position	Page 36
	E4	Budget to Actual Comparison - Statement of Cash Flows	Page 37
	E4-1	Explanation of Major Variances – Statement of Cash Flows	Page 37
	F1.	Administered Items	Page 38
	F1-1	Schedule of Administered Income and Expenditure	Page 38
	F1-2	Schedule of Administered Assets and Liabilities	Page 39
	F1-3	Reconciliation of Payments from Consolidated Fund to Administered Income	Page 40
	F1-4	User Charges and Fees	Page 40
	F1-5	Employee Expenses	Page 40
	F1-6	Grants and Subsidies	Page 41
	F1-7	Benefit Payments	Page 41
	F1-8	Other Expenses	Page 41
	F1-9	Receivables	Page 41
	F1-10	Payables	Page 42
	F1-11	Accrued Employee Benefits	Page 42
	F1-12	Administered Activities - Budget to Actual Comparison and Variance Analysis and Significant Financial Impacts -COVID-19 Pandemic	Page 43
	F2.	Trust Transactions and Balances	Page 45
	F2-1	Trust Activities	Page 45
	F2-2	Prescribed Securities for Public Accountants Trust Accounts	Page 46
	F2-3	Agency Transactions	Page 46
	G1.	Key Management Personnel Disclosures	Page 47
	G2.	Related Party Transactions	Page 50
	G3.	First Year Application of New Accounting Standards or Change in Accounting Policy	Page 50
	G4.	Taxation	Page 50
	G5.	Climate Risk Disclosure	Page 50
Certification		Management Certificate	Page 51

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

	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Women and Violence Prevention Services	Inter-Departmental Service Eliminations	Total
	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000	2022 \$'000
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

	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Women and Violence Prevention Services	Inter-Departmental Service Eliminations	Total
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000
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	CF-2		
<i>Inflows:</i>			
Sales of property, plant and equipment		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	CF-2		
<i>Inflows:</i>			
Equity injections		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
** Received from	Goods/Services		
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 receipted 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 \$'000	2021 \$'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.

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.

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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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 Number of cases	2021 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 \$'000	2021 \$'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

Significant revenue transactions arising from COVID-19

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	
	Variance	Actual	Original	Budget
	Notes	\$'000	Budget	Variance
			\$'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	\$'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
for the year ended 30 June 2022

E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	Variance Notes	2022 Actual \$'000	2022 Original Budget \$'000	Budget Variance \$'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)
		(19,342)	(19,726)	384
Net cash used in investing activities				
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)
		(62,273)	(58,588)	(3,685)
Net cash provided by (used in) financing activities				
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	2022 \$'000	2021 \$'000
Administered Income													
Appropriation revenue *	F1-3	130,924	122,095	61,173	76,944	298,206	475,508			490,303		674,547	
User charges and fees	F1-4	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	F1-5	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	F1-6	17,066	15,793	61,383	75,254	301,049	287,696			379,498		378,743	
Benefit payments	F1-7	28,143	25,694	-	-	-	-			28,143		25,694	
Impairment losses on financial assets		(165)	461	615	1,699	-	-			450		2,160	
Other expenses	F1-8	-	-	231	1,772	-	190,000			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	2021		2022	2021		2022	2021		2022	2021	
		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000		\$'000	\$'000	
Administered Assets													
<i>Current</i>													
Cash and cash equivalents		18,791	20,214		41,338	18,430		(599)	-		59,530	38,644	
Receivables	F1-9	75,259	60,329		(1,275)	2,025		599	-		74,583	62,354	
Prepayments		298	603		-	-		-	-		298	603	
Total Current Assets		94,348	81,146		40,063	20,455		-	-		134,411	101,601	
<i>Non Current</i>													
Prepayments - Queens Wharf		-	-		91,500	91,500		-	-		91,500	91,500	
Casino exclusivity licence fee		-	-		-	-		-	-		-	-	
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	2021
	\$'000	\$'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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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

		2022	2022	
	Variance	Actual	Original	Budget
	Notes	\$'000	Budget	Variance
			\$'000	\$'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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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
for the year ended 30 June 2022

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	(37,154)	(28,363)
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

29 August 2022



David Mackie
Director-General

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 ODPP		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 	<i>Directive No.04/18 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*

ANNUAL REPORT 2021–2022

Department of Justice and Attorney-General

www.justice.qld.gov.au