

Department of Justice and Attorney-General

ANNUAL
REPORT
2020–2021



Queensland
Government

About our annual report

The Department of Justice and Attorney-General's (DJAG) annual report 2020–21 summarises its financial and corporate performance for 2020–21 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 and the information on the DJAG and government bodies is available online at <https://www.justice.qld.gov.au/publications-policies/reports>

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 2020–21 are addressed by publishing information on the Queensland Government Open Data website. These are:

- consultancies, and
- Queensland language services policy.

An overseas travel expenditure report for the 2020–21 reporting year was not required due to overseas travel not being undertaken by DJAG.

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.

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September 2021

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Our annual report, including additional information not reported in the published version, is available at www.justice.qld.gov.au/corporate/general-publications/annual-report/2020-21-djag-annual-report

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Letter of compliance

27 September 2021

Department of
Justice and Attorney-General

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 Queensland Parliament the Department of Justice and Attorney-General's (DJAG) 2020–21 annual report and financial statements. The Office for Women and Violence Prevention from the former Department of Child Safety, Youth and Women became part of DJAG on 12 November 2020.

The annual report outlines the activities and achievements of DJAG for the 2020–21 financial year period and includes the Office for Women and Violence performance from 1 December 2020. That is, it reflects the structure, operations and performance of DJAG as it now exists.

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

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Director-General's message

It gives me great pleasure to present the Department of Justice and Attorney-General's (DJAG) annual report for 2020–21.

This annual report celebrates our many key achievements, showcases insight into our vital service initiatives, and highlights the dedication of our staff and service delivery partners in delivering the responsive and effective administration of justice.

Throughout the year, our department has been faced with increasingly complex legal and social issues and DJAG staff, yet again have managed these challenges with insight and integrity.

We have made vital progress in contributing to the government's objectives for the community and leading reform initiatives to improve the lives of Queenslanders.

The Queensland State Election in November 2020 has also provided us with a stronger opportunity to support Queensland women and the prevention of domestic and family violence (DFV).

Assisting vulnerable Queenslanders

Following machinery of government changes in November 2020, we welcomed the Office for Women and Violence Prevention (OWVP) into DJAG. The Prostitution Licensing Authority (the Authority) now also reports to the Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence and is a regulatory authority established by the *Prostitution Act 1999*.

The Authority ensures the operations of licensed brothels and prostitution advertising are regulated in accordance with statutory requirements and in the community interest.

The OWVP plays an important role in supporting the government's commitment to advancing gender equality, violence prevention and respect for women and girls across Queensland. The OWVP is leading significant reforms in response to the *Not now, not ever: Putting an end to domestic and family violence in Queensland report*, furthermore they have oversight and involvement in the National Partnership on COVID-19 Domestic and Family Violence Responses and have commenced work on

the Queensland response to the *Respect@Work: Sexual harassment national inquiry report* recommendations.

In March 2021, the independent and consultative Women's Safety and Justice Taskforce was established to consult widely and make recommendations on how best to legislate against coercive control, the need for a new offence of "commit domestic violence" and examine other areas warranting future reform to improve women's experience in the criminal justice system, including both legislative and non-legislative measures.

In addition, DJAG is committed to the continuation and best practice delivery of specialist DFV courts in five locations across the state, through partnering with government agencies and non-government service providers.

COVID-19 challenges

COVID-19 continued to impact upon all Queenslanders during 2020–21. In addition to strong legislative frameworks aligned with public health objectives, DJAG has focused on ensuring that justice is always available to Queenslanders, including during lockdown periods.

Queensland Courts have remained open and hearing matters adjusting operations in line with COVID-19 safe practices. This included innovative and increased use of technology and redeployment of staff to support courts and the Queensland Civil and Administrative Tribunal (QCAT) as required.

DJAG continued legislative work in response to COVID-19, including the *COVID-19 Emergency Response and Other Legislation Amendment Act 2021* in April 2021, with work now occurring on making permanent some of the justice related reforms.

We continue to build capabilities within our department through enhancement of our electronic engagement with clients and investment in audiovisual and videoconferencing capabilities to improve service delivery in courts.

The pandemic has caused significant disruption to consumers, especially to travel and holiday plans and supply chain issues. The Office of Fair Trading (OFT) has worked tirelessly to assist consumers to resolve their disputes with traders and advise on options available to them.

Protecting Queensland through effective law reform

The past year has seen significant policy and legislative changes to lead the government's response to evolving social issues and to support our commitment and vision of fair, safe and responsible communities across Queensland.

In August 2020 No Card, No Start laws commenced, accompanied by a suite of information technology initiatives. These changes modernised the previous paper-based systems by allowing people to apply for and renew their cards online, introduced a stronger identity check and photographs on blue cards.

The new laws allow people to apply for a blue card without an up-front agreement with an employer which enabled more than 32,000 jobseekers in 2020–21 to apply for a blue card and come to employers job-ready. More than 6,000 organisations are using a new online organisation portal to manage their obligations more efficiently.

We continued to respond to justice issues arising from the recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse in its Criminal Justice Report, by implementing amendments in the *Criminal Code (Child Sexual Offences Reform) and Other Legislation Amendment Act 2020* following its passage in September 2020.

DJAG assisted Queensland Health in considering the Queensland Law Reform Commission report on Queensland's laws relating to voluntary assisted dying and the introduction of the *Voluntary Assisted Dying Bill 2021* into Parliament in May 2021.

The passing of the *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Act 2021* in March 2021 was a significant achievement in delivering a clear and consistent approach regarding consent and application across the legal system.

Queensland's safe, fair and responsible communities

Keeping people and communities safe is one of our highest priorities. To strengthen our robust criminal justice programs, we continued vital diversion and intervention programs, such as the Queensland Drug and Alcohol and Murri Courts to support defendants address the underlying causes of offending.

Strengthening of Queensland's coronial system continued with the Coronial Services Governance Board continuing to oversee implementation of the seven Queensland Audit Office recommendations to enhance delivery of coronial services.

DJAG also developed the high-level government response to the Public Advocate's report, *Preserving the financial futures of vulnerable Queenslanders: A review of the Public Trustee's fees, charges and practices*.

Acknowledgements

In closing, I would like to pay tribute to our hard-working staff and volunteers—the heart of our organisation, who help deliver justice services for the state each and every day.

DJAG staff go above and beyond to build effective relationships with external stakeholders and across government, to serve the Queensland community with accountability and integrity.

As a testament to their dedication, recipients of the 2021 DJAG Staff Excellence Awards were announced at an award ceremony in the Annexe Building of Parliament House, Brisbane in June 2021. Eleven winners were announced, recognising outstanding individuals and teams in categories honouring exceptional customer service, innovation, partnership and leadership. A further 13 highly commended awards were also presented.

I encourage you to read the performance chapters contained 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 the Department of Justice and Attorney-General's (DJAG) operations (excluding administered activities). For the year ended 30 June 2021 DJAG reported an operating surplus of \$7.741 million.

Income

DJAG's expenditure totalled \$729.038 million against the budget of \$758.175 million resulting in a variance of \$29.137 million (3.8%).

2020–21 Income – where our funds come from

Revenue category	2020-21 Budget \$'000	2020-21 Actual \$'000	Variance \$'000
Appropriation Revenue	647,337	619,598	(27,739)
User charges and fees	99,664	104,431	4,767
Grants and contributions	13,368	11,986	(1,382)
Other revenue	404	764	360
Total	760,773	736,779	(23,994)

The variance of \$23.994 million (3.2%) is mainly due to funding realigned to meet the operational needs of the department and is partially offset by additional professional fee revenue for legal services and revenue from an increased number of Blue Card applications.

DJAG's primary funding source is appropriation revenue provided by the Queensland Government to enable the department to carry out its services.

Expenses

DJAG's expenditure totalled \$729 million against the budget of \$758 million resulting in a variance of \$29 million (3.8%).

2020–21 Expenditure – how our funds were spent

Expense category	2020-21 Budget \$'000	2020-21 Actual \$'000	Variance \$'000
Employee expenses	382,876	377,247	(5,629)
Supplies and services	297,105	270,500	(26,605)
Grants and subsidies	1,218	4,565	3,347
Depreciation and amortisation	75,111	75,644	533
Other expenses	1,865	1,082	(783)
Total	758,175	729,038	(29,137)

Employee expenses

Employee expenses for 2020–21 totalled \$377.247 million, which was \$5.629 million lower than the budget of \$382.876 million. The variance is primarily due to funding realigned between financial years and expenditure categories.

Supplies and services

Supplies and services expenditure represent the costs incurred from third parties for the department's daily operations during the financial year.

The most significant supplies and services expenditure in 2020–21 was incurred for frontline outsourced service delivery payments supporting women’s advancement and violence prevention programs.

The supplies and services expenditure for 2020–21 was \$270.500 million, a decrease of \$26.605 million compared to the budget of \$297.105 million.

The decrease is primarily due to funding realigned to meet departmental operational needs in 2021–22 and expenditure category reclassifications, partially offset by increased expenditure corresponding to higher own-sourced revenue.

Depreciation and amortisation

Depreciation and amortisation are an estimate of the cost of property, plant and equipment and intangible assets consumed during the year.

Assets

As at 30 June 2021, DJAG held assets valued at \$1.307 billion consisting mainly of land, buildings and construction work-in-progress.

The increase in assets held of \$16.669 million over the previous year is primarily attributable to increased cash as a result of increased payables, higher than anticipated non-current asset revaluation increments, increased receivables and current year surplus.

Capital acquisitions for 2020–21 were \$31.693 million to complete minor capital works in courthouses and leasehold improvement projects, expand the audio-visual capacity in courthouses, and to complete the implementation of an online Blue Card application system.

Projects ongoing in 2021–22 include the completion of Information and Communication Technology (ICT) system projects, continuing the expansion of audiovisual capacity in the justice system and minor capital works across the Queensland Courthouse building portfolio.

Comparison of actual financial results with budget

Consistent with the Queensland Government’s commitment to more transparent financial reporting, a comparison of actual income and expenses against the original budget as published in the State Budget papers—2020–21 Service Delivery Statements (SDS), is provided in Note E2 to DJAG’s 2020–21 financial statements.

DJAG was not required to include a budgeted Statement of Financial Position and Cash Flow Statement in the published 2020–21 Service Delivery Statements. Accordingly, no comparisons have been made in this regard.

Chief Financial Officer statement

Corynne Scott, Executive Director, Financial Services is the appointed Chief Financial Officer (CFO) responsible for DJAG’s financial administration.

In accordance with section 77(2)(b) of the *Financial Accountability Act 2009*, the CFO has provided the Director-General with a statement conforming with section 54 of the *Financial and Performance Management Standard 2019* attesting that DJAG’s financial internal controls are operating efficiently, effectively and economically.

DJAG’s CFO has fulfilled minimum responsibilities of the role as defined in section 77(1) of the *Financial Accountability Act 2009*.

About us

The following table outlines those divisions or functions that joined the Department of Justice and Attorney-General (DJAG) due to machinery of government changes on 12 November 2020, and the related annual reports where the financial statements can be located for the 2020–21 reporting period.

Joined DJAG	Date of transfer	Related annual report*
Office for Women and Violence Prevention (OWVP)	12 November 2020	Department of Children, Youth Justice and Multicultural Affairs (DCYJMA)

*Financial statements for the period 1 July to 30 November 2020 can be found in the related annual report.

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. 1) 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 vision

Justice for all through safe, fair and responsible communities.

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 2020–21, 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
- establishing the Women's Safety and Justice Taskforce
- leading and facilitating projects to support, promote and protect women's rights, interests, leadership and well-being in the community
- delivering legislation to ensure rights through the commencement of legislation such as the *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Act 2021*; and the *Defamation (Model Provisions) and Other Legislation Amendment Act 2021*
- minimising harm caused by alcohol misuse and gambling across Queensland communities by fostering social change by:
 - delivering key initiatives of the government's *Tackling alcohol fuelled violence policy*, including working with the Department of the Premier and Cabinet and other relevant agencies to deliver a final whole-of-government response to the independent evaluator's final evaluation report
 - finalising a four-year gambling harm minimisation plan for Queensland, in consultation with the Responsible Gambling Advisory Committee
- continuing to respond to justice issues arising from the recommendations of the Royal Commission of Inquiry into Institutional Responses to Child Sexual Abuse
- ensuring that there are appropriate diversion and intervention programs to support defendants in the criminal justice system to address the underlying causes of offending
- continuing to implement priority recommendations made by the Queensland Family and Child Commission regarding Blue Card Services and the government election commitment for the No Card, No Start application process.

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 information and communication technology (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/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 supporting victims of crime and protecting the rights and interests of vulnerable adults and children, it upholds the rights of Queenslanders and ensures they are treated fairly.

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.

Crown Law provides legal services to the Queensland Government under a self-funded 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 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 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 from liquor and gambling.

It also supports businesses, the community, and not-for-profit organisations by streamlining and modernising regulatory processes to make it easier to do business.

Office for Women and Violence Prevention

The OWVP supports women and girls to participate fully in the social, economic, and cultural opportunities that Queensland offers, and to achieve their full potential.

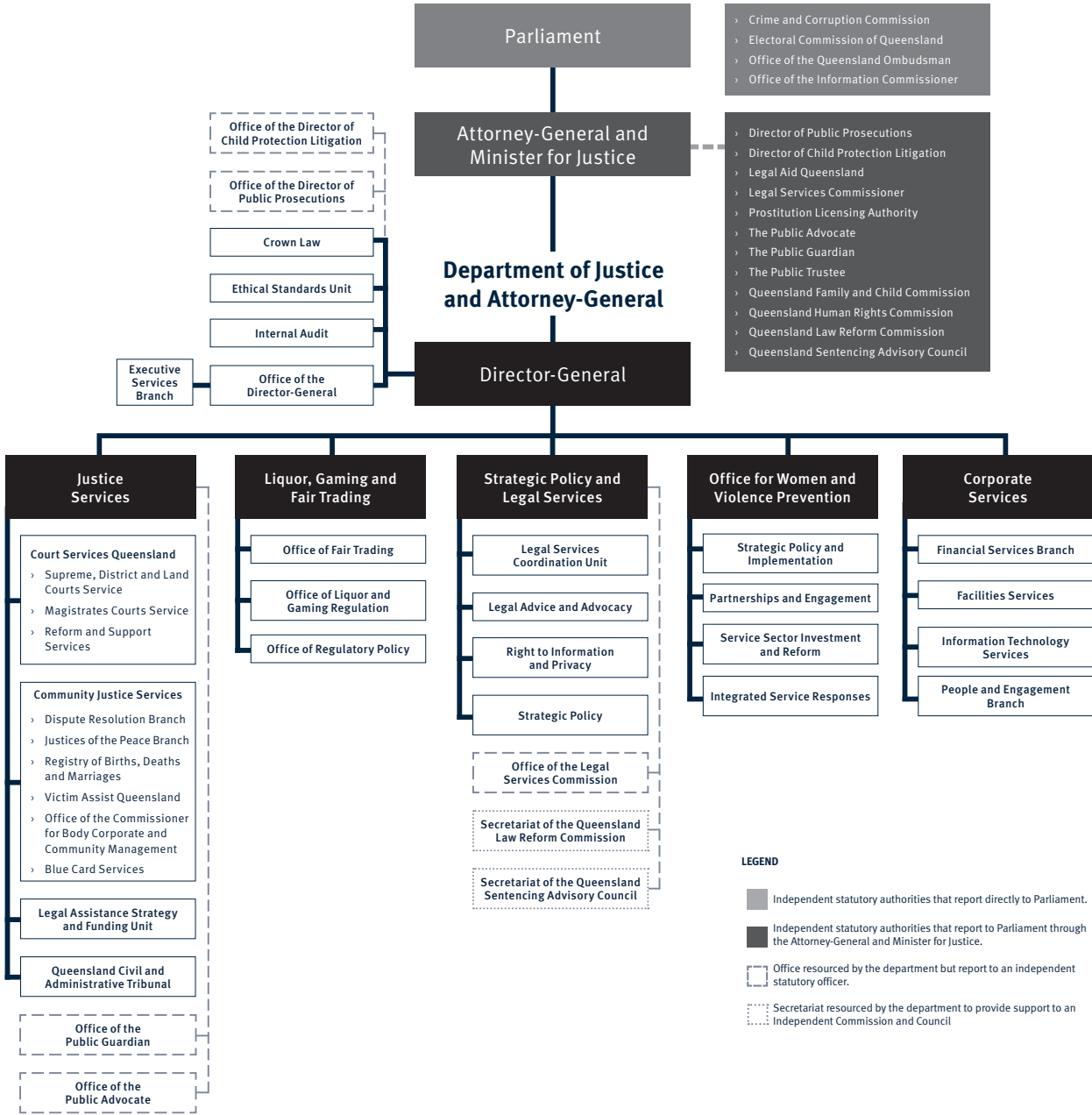
OWVP delivers services and supports that victims of crime and their children need to be free of violence and ensure that perpetrators are held to account for their actions and given opportunity to change their behaviour.

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

Following machinery of government changes, DJAG underwent a structural realignment resulting in the below organisational structure.



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
- working to end 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 15 criminal chambers and one civil litigation team. There are seven 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 Crime and Corruption Commission (CCC) as the 'solicitor on the record' for confiscations proceedings under the *Criminal Proceeds Confiscation Act 2002*.

During 2020–21, the ODPP received 60,771 offences for prosecution, relating to 10,434 accused.

The ODPP prepared and conducted 1,248 committal matters in the Brisbane, Ipswich and Southport Magistrates Courts (limited), prepared and/or conducted trials in relation to 1,019 accused, and conducted sentences in relation to 4,988 accused in the Supreme, District and Childrens Court of Queensland.

The ODPP also appeared at 738 Supreme Court, District Court, and Childrens Court of Queensland bail applications, and finalised 445 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 the following:

- 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.

In 2019–20, the ODPP received funding to create nine additional victim liaison service positions. This resulted in two Victim Liaison Service Coordinator positions being created. The Brisbane-based Coordinator focuses on systemic issues and improvements affecting the ODPP's victim liaison service, whilst the Northern Coordinator based in Townsville has a particular focus on issues involving First Nation's people.

The seven other additional positions are allocated to Brisbane and regional locations to assist the ODPP to better respond and address the needs of victims of crime and their families.

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 the 2020–21 reporting period, the ODPP received 78 responses to the survey for victims of crime.

The ODPP recorded 48,528 instances of contact with victims of crime or family members, either by telephone, correspondence or in person. This represents an increase of 4,093 instances of contact from the 2019–20 reporting period.

Organised Crime

The National Strategy to Fight Transnational, Serious and Organised Crime was agreed to by the Council of Australian Governments on 12 December 2018 and established the Australian Transnational Serious and Organised Crime Committee (ATSOCC) which oversees the implementation of the National Strategy.

The National Strategy provides the framework for governments, the private sector, civil society organisations, academia and the community to work together to secure Australia's national interests in combatting transnational, serious and organised crime.

DJAG is officially represented at ATSOCC and on various other interdepartmental working groups and forums that address the challenges posed to society, government and law enforcement by organised crime.

Through DJAG's participation in these crime prevention forums, alongside colleagues in the Queensland Police Service (QPS), other states/territories and the commonwealth, DJAG continues to enhance the capacity of criminal justice agencies to respond to the issue of organised crime and ensures the probity of the national legal response to organised crime prevention strategies across Australia.

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.

In 2020–21, the board has focused on sustainability, consolidating reforms implemented over the last three years centred on more efficient, coordinated and family focused services, and planning for longer-term strategies to ensure the continued strengthening of Queensland coronial system.

Key achievements in 2020–21 include the:

- continuation of work by the cross-agency second coronial registrar team to more effectively triage apparent natural cause deaths reported by the QPS
- development of a five-year Coronial Services System Delivery Framework, which sets out the overarching charter for the coronial system, its partnership principles and its pathway to further systemic improvement, and
- new future focused governance arrangements supporting ongoing coronial system leadership, coordination and effectiveness.

As at 30 June 2021, four QAO recommendations have been closed, with parts of three recommendations still open. While significant progress has been made towards the three open recommendations, ongoing actions are required to fully achieve their intent.

From July 2021, the new cross-agency Coronial System Board, chaired by the State Coroner, 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.

Crown Law assists government agencies in the enforcement of regulations and legislation to protect the public from criminal behaviour and incompetent and improper conduct.

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

In addition, Crown Law counsel also provide advice, representation and in-house services and 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).

The *Dangerous Prisoners (Sexual Offenders) Act 2003* 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 the *Dangerous Prisoners (Sexual Offenders) Act 2003*, 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 *Dangerous Prisoners (Sexual Offenders) Act 2003*. Crown Law represents the Attorney-General in these applications and appears at all stages of proceedings.

During 2020–21, 348 cases have been commenced by the Attorney-General under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, with 86.49% of offenders placed on an order under the *Dangerous Prisoners (Sexual Offenders) Act 2003*. A further 3.45% of these cases are still pending determination by the court.

There are currently 132 offenders on supervision orders in the community under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, 124 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-Generals' behalf. Crown Law is also involved in complaints of human rights contraventions to the Queensland Human Rights Commission. During 2020–21, Crown Law received, on behalf of the Attorney-General, 20 notices under section 52 of the *Human Rights Act 2019*, intervened in seven

proceedings, and provided submissions on the operation of the Act in five other proceedings to which the Attorney-General was already a party.

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

- In *Innes v Electoral Commission of Queensland [No 2]* [2020] QSC 293, the Court of Disputed Returns accepted submissions made on behalf of the Attorney-General that the 2020 local government election was conducted in a way that was compatible with the right to take part in public life
- In *Attorney-General (Qld) v Sri & ors* [2020] QSC 246, the Supreme Court weighed competing human rights, and granted an injunction restraining the respondents from attending or encouraging others to attend a planned sit-in protest on the Story Bridge during the COVID-19 pandemic, and
- In *Pauga v Chief Executive of Queensland Corrective Services*, the Supreme Court accepted submissions made on behalf of the Attorney-General that the *Human Rights Act 2019* does not affect the decisions of magistrates acting in a personal capacity under commonwealth legislation such as the *Extradition Act 1988* (Cth).

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). DCYJMA must refer a child protection matter to the DCPL if satisfied that a child needs protection, and a child protection order is appropriate and desirable for the child's protection. The DCPL may deal with a matter by either applying to the Childrens Court for a child protection order, or by referring the matter 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 Office of the Director of Child Protection Litigation (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 state-wide consistency in decision-making and managing litigation, whilst adapting to local community and regional needs.

In 2020–21, DCPL continued to embed several key strategies designed to improve inter-agency communication with DCYJMA, and to also streamline business processes. Within the context of the impact of the COVID-19 pandemic, the strategies and business process changes were successful in delivering greater efficiencies within service delivery.

Overview of workloads and performance

In 2020–21, the DCPL received more than 3,300 referred child protection matters, with each matter relating to an individual child.

The DCPL in turn made over 3,200 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 3,600 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, impacting 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 a child dies or sustains a serious physical injury, the DCPL has an obligation to undertake child death and other case reviews, either at the time of the death or injury, or within one year before the death or injury.

The reviews facilitate ongoing learning and improvement in the provision of services and to promote accountability.

In 2020–21, the DCPL completed four child death case reviews and five serious physical injury case reviews

Protecting vulnerable children and adults

The Public Guardian provides a critical step in safeguarding some of Queensland's most vulnerable people. This includes adults with impaired decision-making capacity, at risk of abuse, and children and young people in the child protection system, youth justice and accommodated in disability and mental health services.

This includes advocating for the human rights and interests of its clients. Information regarding the Office of the Public Guardian (OPG) can be located at <https://www.publicguardian.qld.gov.au>

Individual child advocacy

The OPG provides an independent voice for children and young people to raise their concerns and express their views and wishes, while protecting and promoting their human and legal rights within the following key advocacy service functions:

- child community visitor, and
- child advocacy.

During 2020–21, OPG provided individual child advocacy through conducting 10,203 visits to children and young people in visitable locations (homes and sites) by community visitors.

Protecting the rights of adults with impaired decision-making capacity

The OPG has an important role in protecting and promoting the human and legal rights and interests of vulnerable adults with impaired decision-making capacity. During 2020-21, OPG provided services to adults with impaired capacity through:

- providing guardianship and power of attorney services to 3,661 adults,
- commencing 316 new investigations into the decision-making arrangements of adults with impaired decision-making capacity,
- conducting 7,422 visits to adults in visitable locations by community visitors.

The Public Guardian can be appointed by QCAT 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, not related to property or finance.

In addition, the Public Guardian has the role of approving the use of certain restrictive practices under the *Guardianship and Administration Act 2000* and may be requested by QCAT to visit a person regarding the use of restrictive practices.

When providing services and performing functions in relation to adults with impaired capacity, the OPG will support the person to participate and make decisions where possible and consult with the person and take into account their views and wishes to the greatest practicable extent. This ensures greater protection and promotion of the adult's human rights and autonomy in decisions about their life.

The *Public Guardian Act 2014* and *Guardianship and Administration Act 2000* set out OPG's legislative functions, obligations and powers in relation to adults with impaired capacity.

The Public Guardian may be appointed by a member of the public to act as their power of attorney for personal matters under the *Powers of Attorney Act 1998*.

In addition to this, the *Powers of Attorney Act 1998* establishes the role of the Public Guardian as statutory health attorney of last resort.

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 have been embraced by blue card system stakeholders with 257,962 photo blue cards being issued since the online services were launched, and 6,145 organisations registered to use the organisation portal.

The majority of individuals applying online, where no criminal history or other information is known about the person, receive a blue card quickly.

Since 31 August 2020, these individuals received a card in an average of three business days, which is faster than the five business days target which was recommended by the Royal Commission of Inquiry into Institutional Responses to Child Sexual Abuse (Royal Commission).

As at 30 June 2021, 834,402 people are 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 2021, blue card holders were linked to 873,173 different child-related activities. Of these 70% of links could be managed online as their employer or volunteer organisation was registered to use the new organisation portal.

DJAG has also worked with the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships to support the introduction of new worker screening arrangements for individuals providing NDIS supports and services.

Individuals requiring both an NDIS worker screening check and blue card are able to make a combined application for both checks, with enhanced information sharing arrangements between Blue Card Services (BCS) and Disability Services in place to facilitate a streamlined and efficient screening process for the majority of applicants.

In 2020–21, BCS:

- identified and actioned 3,552 cases to prevent individuals with concerning criminal histories or other assessable information from working with children (3,586 in 2019–20)
- issued 329,253 blue and exemption cards (282,136 in 2019–20)
- monitored 848,487 card holders and applicants (as at 30 June 2021) for any change in criminal history in Queensland on a daily basis (796,470 as at 30 June 2020)
- continued to support participation of Aboriginal and Torres Strait Islander people in the blue card system through a dedicated team of professionals and Indigenous Liaison Officers, including travelling to remote communities to provide practical support and assistance to applicants and employers. Communities visited in 2020–21 include Aurukun, Bamaga, Cairns, Yarrabah, Mossman, Doomadgee, Normanton, Palm Island, Woorabinda, Cooktown, Wujal Wujal, Hopevale, Mornington Island, Kowanyama, Pormpuraaw, Cherbourg, Murgon, Weipa, Napranum and Mapoon
- corresponded with 2,490 regulated businesses and organisations (2,652 in 2019–20) and 365 individuals (226 in 2019–20) to provide information about legislative obligations and to increase compliance with blue card requirements
- referred 238 matters to the QPS (310 in 2019–20), involving a total of 363 potential breaches of blue card legislation (552 in 2019–20)
- adapted to COVID-19 restrictions throughout 2020–21 by moving to providing more community engagement sessions online, with 79 total engagement activities undertaken in this time period (133 in 2019–20) involving 3,953 participants (3,152 in 2019–20); increased use of online education is allowing BCS to reach greater numbers of stakeholders than traditional face to face presentations, and
- added to its suite of video resources to support applicants and organisations with the new online services, including step-by-step how-to guides as well as enhancing existing resources on child and youth risk management strategies; this year these resources have had 28,269 views (8,404 in 2019–20).

Queensland Family and Child Commission Review and No Card, No Start

During 2020–21, 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 foster care system*. As at 30 June 2021, 15 recommendations have been completed, 7 are nearly complete, a further 48 are in progress and the remainder are interdependent on other reform initiatives or still to be commenced.

On 31 August 2020, the government 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 and assessment has been completed and a blue card has been issued.

Other changes enable jobseekers to apply for a blue card without having an upfront link to an organisation, which allows people to be job-ready before securing employment.

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.

This process complements the online organisation portal which was released in early 2020, allowing organisations to electronically manage their blue card applications and obtain real-time blue card status for their linked employees and volunteers.

An improved identity check process has also been implemented for people applying for blue cards and new blue cards contain a photograph of the cardholder.

The changes have been embraced by blue card system stakeholders, with over 250,000 blue cards issued since the online services were launched.

On 8 June 2021, [Safe children and strong communities](#), a strategy and action plan for Aboriginal and Torres Strait Islander peoples and organisations accessing the blue card system, was launched.

Safe children and strong communities was developed through an extensive co-design process in consultation with Aboriginal and Torres Strait Islander people across remote, regional, and urban communities in Queensland.

The strategy and action plan 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.

A specific oversight group, containing representation from peak Aboriginal and Torres Strait Islander organisations, will be formed in 2021 to monitor and evaluate the implementation of these strategies and actions.

Reports under Section 395

Section 395 of the *Working with Children (Risk Management and Screening) Act 2000* allows the Director-General, as our 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 2020–21, BCS provided 101 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

To respond to the impacts of the COVID-19 pandemic on the safety of women and their children, in 2020 the Queensland Government invested \$7.5 million in the domestic, family and sexual violence sector. This was complemented by a Commonwealth Government investment of \$25.368 million through the National Partnership on COVID-19 DFV Responses.

DJAG has worked with government and community stakeholders to help roll out key initiatives, supported by this funding, to enhance support for women and their children experiencing, or at risk of experiencing domestic, family and sexual violence, including:

- supporting access to safer housing and temporary accommodation
- enhancing crisis support and helplines
- enhancing counselling and outreach services
- trialling new initiatives, including an online men's behaviour change program, and
- providing assistance for specialist frontline services to:
 - manage increase in demand as a result of changes arising from the COVID-19 pandemic
 - explore new technology-based service delivery methods, and
 - assist clients to stay connected to service providers.

In 2021–22, these critical services will continue, and DJAG will monitor and review the impact of new initiatives, with a view to shaping future investment priorities.

Implementation of new practice standards and development of the regulatory framework

In response to recommendation 82 of the *Not now, not ever: Putting an end to domestic and family violence in Queensland* report from the Special Taskforce on DFV in Queensland, DJAG has engaged in significant reform activities including:

- revision of the *Practice standards for working with Women Affected by Domestic and Family Violence*
- revision of the *Professional Practice Standards: Working with men who perpetrate domestic and family violence*, and
- development of a supporting *Regulatory framework*.

Extensive consultation and collaboration with internal and external stakeholders was undertaken during development of both the practice standards and regulatory framework.

This consultation directly informed the development of the content and has secured confidence in the sector that these products are fit for purpose, will support the delivery of appropriate services to both victims and perpetrators, and mean that stakeholders are well supported and prepared for their implementation.

DJAG introduced the *Domestic and Family Violence Services: Practice principles, standards and guidance* (practice standards) which came into effect on 1 January 2021. DJAG funded DFV services are contractually required to comply with the practice standards.

The practice standards (and their associated principles and guidance) draw on practices and procedures that have been developed over decades by specialist DFV services, women's services, and other agencies involved in working with people who use and experience violence. The key objectives of the practice standards are to:

- provide guidance for people working in DFV services in Queensland to deliver quality responses to their clients including victims of DFV, their families and perpetrators

support workers in the DFV sector to be culturally appropriate, collaborative, and to have the skills and capabilities to work effectively with a broad range of clients, and

- promote greater consistency, transparency and integration of services around client needs.

To ensure ongoing compliance of relevant services with the practice standards, the DFV services regulatory framework has been developed.

The regulatory framework provides a mechanism to ensure a high standard of service delivery across DFV services that demonstrates compliance with the practice standards.

The regulatory framework will be operationalised through existing auditing processes and aims to promote practice consistency and continuous improvement across the sector to improve victim safety, perpetrator accountability and service integration across Queensland.

Suicide Prevention Framework for the sector

In response to recommendation 1 of the *DFV Death Review and Advisory Board 2016-17 annual report*, a *Suicide prevention framework for working with people impacted by DFV* (the framework) has been developed by the OWVP, supported by consultation with subject matter experts, and representatives from the DFV and mental health sectors.

The framework is intended to guide practitioners working with people impacted by DFV in Queensland, to effectively support people who may be at risk of suicide. DFV specialist workers are not expected to be experts in suicide prevention. This framework is intended to be used as a guide to inform best practice suicide prevention responses

and referral to mental health experts, to ensure clients and their children/dependents can access the support they need.

The framework was publicly released in 2021. DJAG will continue to support the DFV sector to implement the framework and continue to provide much needed support for Queenslanders impacted by DFV.

The framework can be found at <https://www.justice.qld.gov.au/about-us/services/women-violence-prevention/violence-prevention/service-providers/suicide-prevention-framework-for-working-with-people-impacted-by-domestic-and-family-violence>

Women's Safety and Justice Taskforce

During 2020–21, the Queensland Government established the Women's Safety and Justice Taskforce to examine and report on its findings and recommendations to the Attorney-General in relation to:

- how best to legislate against coercive control as a form of DFV and the need for a new offence of “commit domestic violence”, and
- other areas of women's experience in the criminal justice system.

The taskforce is chaired by the Honourable Margaret McMurdo AC and is comprised of ten other subject matter experts. The taskforce is supported by a secretariat provided by DJAG.

Community and sector initiatives

DJAG facilitated and supported community and sector initiatives to raise awareness, increase prevention activity and support people impacted by sexual, domestic and family violence.

In 2020–21 the OWVP:

- distributed one-off grants to support community and sector organisations to deliver projects which respond to the impacts of COVID-19 on service delivery
- facilitated partnerships between corporate and community organisations to support the work of the sector
- invested in a range of programs supporting women to succeed in their field, and access leadership opportunities
- continued to support a DFV Prevention Project Officer embedded in the Local Government Association Queensland to drive community level activities and encourage council leaders to speak out against violence, and
- distributed the Investing in Queensland Women Grants to support community initiatives contributing to gender equality and women's safety, security and inclusion.

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 re-offending, 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 will be completed by 2023.

In 2020–21, Court Link made 172 community referrals for defendants to receive treatment in the community, 502 participants were placed on the program for case management and a total of 150 participants completed 12 weeks on 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 Drug and Alcohol Treatment Order provides participants with treatment, supervision and support over a two-year period to address their 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.

In addition, QDAC provides culturally appropriate support to Aboriginal and Torres Strait Islander participants, through a dedicated Aboriginal and Torres Strait Islander Cultural Liaison Officer, who works closely with these participants throughout the Drug and Alcohol Treatment Order phases.

There has been a steady number of participants assessed as eligible and suitable for participation in QDAC since July 2020.

In 2020–21, 43 participants commenced on treatment orders.

The external evaluation of QDAC which started in 2019 is expected to be completed in mid-2023. While the evaluation continues, 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. 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 2020–21, 594 eligible defendants were referred to the Murri Court with 274 defendants in the program as at 30 June 2021 (including participants who commenced in the previous financial year). 482 defendants exited the program including participants sentenced in Murri Court and matters adjourned back to the mainstream Magistrates Courts.

The June 2019 evaluation of the Murri Court by Ipsos Aboriginal and Torres Strait Islander Unit, released in April 2021, had very positive findings. Work to address opportunities identified by Ipsos is underway with implementation of that work expected to occur through to 2022–23.

Specialist domestic and family violence 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, an evaluation of the Southport Specialist DFV Court that will identify areas for improvement in court responses to DFV, assess outcomes for victims, their families and for perpetrators and measure the social and economic impacts connected with the court is nearing completion. The Southport evaluation will be delivered in 2021.

While the Southport specialist DFV court previously accounted for the highest volume of initiating DFV applications across the state (2,577 initiating applications), the Beenleigh specialist DFV court received the highest number of civil DFV lodgements (2,708) in 2020–21.

DJAG continues to work with partner agencies including the QPS, LAQ, QCS, DCYJMA, and non-government service providers to build on best practice in the delivery of Specialist DFV Courts.

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 is responsible for undertaking law reform reviews referred to it by the Attorney-General and making recommendations in law reform reports which are tabled in 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 five part-time members, including the Chair. The QLRC is supported by a small secretariat of DJAG employees.

Voluntary assisted dying

On 21 May 2020, the acting Attorney-General provided the QLRC with terms of reference (ToR) to review Queensland's laws relating to voluntary assisted dying.

The ToR required the review to commence on 1 July 2020. This reference was prompted by a recommendation of the Health, Communities, Disability Services and Domestic and Family Violence Prevention Committee's Report No. 34, *Voluntary assisted dying*, released on 31 March 2020 as part of its inquiry into aged care, end-of-life and palliative care and voluntary assisted dying.

The report recommended the Queensland Government implement a voluntary assisted dying scheme and suggested consideration of the draft legislation submitted to the inquiry by Professors Lindy Willmott and Ben White as the basis for the scheme.

The QLRC was asked to develop an appropriate legislative scheme for voluntary assisted dying for Queensland, and to present its recommendations and draft legislation to the Attorney-General by 10 May 2021.

On 16 October 2020, the QLRC released its consultation paper (*A legal framework for voluntary assisted dying* WP 79) inviting submissions on the key issues outlined in the paper, posing 50 questions. Submissions closed on Friday 27 November 2020.

On 10 May 2021, the QLRC delivered its comprehensive Final Report (and draft Bill), Summary Report and brief four-page summary.

QLRC's draft *Voluntary Assisted Dying Bill 2021* (Appendix F to the Report) comprises 175 clauses (107 pages). It makes consequential amendments to the *Coroners Act 2003*, *Guardianship and Administration Act 2000*, *Medicines and Poisons Act 2019* and the *Powers of Attorney Act 1998*.

On 25 May 2021, the *Voluntary Assisted Dying Bill 2021* was introduced into the Queensland Parliament. The Bill was referred to the Parliament's Health and Environment Committee to report back by 20 August 2021.

Consent and the excuse of mistake of fact

On 31 July 2020, the Commission's Report 78 (and draft *Criminal Code (Consent and Mistake of Fact) Amendment Bill 2020*) was tabled into the Queensland Parliament.

On 13 August 2020, the *Criminal Code (Consent and Mistake of Fact) Amendment Bill 2020* was introduced. The Bill lapsed on 6 October 2020 when Parliament was dissolved.

On 26 November 2020, the *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Bill 2020* was re-introduced (in substantially the same form as the lapsed Bill) and was referred to the Parliamentary Legal Affairs and Safety

Committee. On 12 February 2021, the Committee tabled its report recommending that the Bill be passed.

The *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Bill 2020* was passed on 25 March 2021 and received assent on 7 April 2021.

The *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Act 2021*, amongst other things, implemented the recommendations made by the QLRC in their *Report 78: Review of consent laws and the excuse of mistake of fact*.

The Act codifies the current law to ensure consent laws are clear and more accessible for all Queenslanders, as well as facilitate a more consistent and correct application of the law by judges, legal practitioners and juries.

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 serious violent offences (SVO) scheme. The Terms of Reference (ToR) asked QSAC to consider a number of matters related to the SVO scheme in the *Penalties and Sentences Act 1992*, including how it is being applied, its effect on court sentencing practices in Queensland and whether it is impacting victims' satisfaction with the sentencing process.

Among a range of other work undertaken for the ToR, QSAC has commissioned a literature review by the University of Melbourne to provide a broader understanding about the effectiveness of minimum non-parole period schemes for serious violent, sexual and drug offenders and evidence based approaches to community protection, deterrence and rehabilitation.

QSAC will report on its findings and recommendations by 11 April 2022.

Penalties for assaults on public officers

In December 2019, QSAC was asked to review penalties for assaults on police and other frontline emergency service workers, corrective services officers and other public officers. The ToR required QSAC to consider:

- the expectation of the community and government that public officers carrying out their duties should not be the subject of assault during the execution of their duties
- the need for public officers to have confidence that the criminal justice system properly reflects the inherent dangers they face in the execution of their duties, and the negative impacts that such an assault can have on those workers, their colleagues and their families, and
- the importance of the penalties provided for under legislation and sentences imposed for these offences being adequate to meet the purposes of sentencing under section 9(1) of the

Penalties and Sentences Act 1992, while taking into account the individual facts and circumstances of the case, the seriousness of the offence concerned and offender culpability.

QSAC's final report was delivered to the Attorney-General on 31 August 2020. The 9-month review concluded with the Council recommending important changes to the structure of offences and penalties for assaults in the workplace, making 13 recommendations to the state government.

The proposed changes acknowledge the unique occupational vulnerability of frontline and emergency workers through a stand-alone Criminal Code offence while giving express legislative recognition to the increased seriousness of assaults and other forms of violence on any person who is vulnerable because of their job, no matter what their job is, through the introduction of a new aggravating factor.

Further information regarding QSAC's community engagement activities in 2020–21 can be found in Chapter 2.

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 made 409 recommendations across its four reports released between August 2015 and December 2017. The Queensland Government released its response to all four reports on 15 June 2018.

Three annual reports detailing Queensland's progress on implementing the Royal Commission's recommendations have been released, with the most recent, the Third annual progress report, tabled into Queensland Parliament on 7 May 2021.

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 its whole system review of *The Working with Children (Risk Management and Screening) Act 2000*.

As a minimum standard, the QFCC recommended that Queensland should adopt the Royal Commission's recommendations in relation to the working with children check process. However, stakeholders also supported that, where current safeguards in Queensland are stronger than the Royal Commission's recommendations, these be retained.

The Queensland Government continues to work with the Federal Government regarding the development of a national database to exchange information about people who have been prohibited from working with children.

Criminal Justice report

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

A number of recommendations were implemented through amendments in the *Criminal Code (Child Sexual Offences Reform) and Other Legislation Amendment Act 2020* that:

- provide for retrospective application of the offence in section 229B (maintaining a sexual relationship with a child)

- extend the grooming offence in section 218B (grooming children under 16) to certain persons other than the child
- provide for retrospective application of the removal of limitation periods on prosecutions for certain child sexual offences
- exclude good character as a mitigating factor at sentence where that good character assisted the offender in committing the offence
- provide that when sentencing offenders for historical child sexual offences the court is to sentence offenders in accordance with sentencing standards at the time the sentence is imposed, rather than at the time of the offending, and
- modify jury directions and warnings in relation to delay and forensic disadvantage.

DJAG also continued a range of activities to support the 5 July 2021 commencement of the new offences of failure to report belief of a child sexual offence and failure to protect a child from a child sexual offence, and pilot intermediary scheme to assist witnesses' with communication difficulties give their best evidence.

Queensland Intermediary Scheme Pilot Program

Intermediaries are independent, impartial officers of the court who facilitate communication between vulnerable witnesses' and police and then with the court. They support courts to receive the best evidence that a witness can provide. Intermediaries are professionals with qualifications in speech pathology, occupational therapy, psychology or social work.

In response to recommendation 59 and 60 from the Royal Commission's Criminal Justice Report, the Queensland Government

committed to pilot an Intermediary Scheme in two locations for two years.

The pilot program commenced operating in Brisbane and Cairns from 5 July 2021 and will be subject to an independent evaluation to measure success.

Choosing a Metropolitan and Regional site enables evaluation of relevant considerations for successful operation both in a city setting and in rural and remote locations.

During the two-year pilot program, the Queensland Intermediary Scheme (QIS) will be available to prosecution witnesses in child sexual offence matters who meet any of the following criteria:

- children and young people who are under 16 years of age
- individuals who have an impairment of the mind, or
- individuals who have difficulty communicating.

The QIS Pilot Program will be independently assessed after 12 months of operation and again at the end of the two-year pilot.

Final report

The Royal Commission's final report recommends comprehensive and systemic reform to the culture, services and systems established to look after children. DJAG and DCYJMA continue work to develop and analyse options for the implementation of a Reportable Conduct Scheme (DJAG lead), and options to implement Child Safe Standards (DCYJMA lead).

COVID-19 legislation

COVID-19 Emergency Response and Other Legislation Amendment Act 2020

The *COVID-19 Emergency Response and Other Legislation Amendment Act 2020* received assent on 4 December 2020. The *COVID-19 Emergency Response and Other Legislation Amendment Act 2020*, among other things:

- extended the operation of all COVID-19 related legislation which was still required to respond to the impacts of the COVID-19 emergency until 30 April 2021 or an earlier date to be prescribed by regulation (referred to as the 'COVID-19 legislation expiry day')
- inserted appropriate transitional mechanisms which provide for the ability to return to normal operations in the most effective and efficient way once the COVID-19 related legislation is no longer needed
- preserved rights and obligations that have accrued during the 'response period' and 'extension period' under the *Retail Shop Leases and Other Commercial Leases (COVID-19 Emergency Response) Regulation 2020*
- extended the temporary operation of the Queensland Small Business Commissioner
- amended the *Electoral Act 1992* to provide flexibility, if required, to facilitate the holding of a by-election in a way that helps minimise serious risks to the health and safety of persons caused by the COVID-19 public health emergency, and
- amended the *Liquor Act 1992* to continue support for the artisan liquor sector by temporarily removing restrictions on sales

to the public of the liquor of artisan distillers.

COVID-19 Emergency Response and Other Legislation Amendment Act 2021

From 23 April 2021, the *COVID-19 Emergency Response and Other Legislation Amendment Act 2021* (2021 Amendment Act) further extended the COVID-19 legislation expiry day to 30 September 2021 or an earlier date to be prescribed by regulation to enable the continued operation of all necessary COVID-19 related legislation as the COVID-19 emergency continues.

The 2021 Amendment Act also:

- allowed the transitional regulation-making power inserted by the *COVID-19 Emergency Response and Other Legislation Amendment Act 2020* to be exercised by the Minister responsible for administering the substantive law which is affected by the COVID-19 related legislation
- removed modifications to the *Coroners Act 2003* that extended the period for providing the annual report of the DFVRAB
- extended the existing temporary authority for local governments to make extraordinary rating decisions to the 2021–2022 financial year
- provided flexibility, if required, to facilitate the holding of local government by-elections and fresh elections in a COVID-safe manner, and
- extended the operation of temporary COVID-related local government and committee meeting provisions to ensure continued flexibility for local governments during the COVID-19 emergency.

Looking forward— our focus for 2021–22

During 2021–22, DJAG will:

- support DFV Prevention champions and corporate and community partnerships, and re-engage with sporting, community and cultural leaders to help drive culture change
- work with partners Telstra and Griffith University's MATE Bystander program to deliver an app to support bystanders to take action when their loved ones are experiencing domestic and family violence
- deliver a new Queensland Women's Strategy focused on women's economic security and inclusion
- release corporate and community engagement strategies under the Third Action Plan of the *Domestic and family violence prevention strategy*
- monitor the need for further temporary legislative amendments to support businesses, bodies corporate and individuals suffering from financial and operational stress as a result of the COVID-19 public health emergency
- continue to respond to justice issues arising from recommendations of the Royal Commission into Institutional Responses to Child Sexual Abuse
- continue to implement priority recommendations made by the QFCC regarding the blue card system,
- convene a roundtable of key stakeholders, to discuss the Queensland Homicide Victims' Support Group's criminal justice reform proposals
- consider recommendations and findings delivered to government from the Women's Safety Justice Taskforce review
- provide ongoing support for the new online blue card application and organisational portal in response to the government's No Card, No Start commitment
- commence implementation of the strategy and action plan to improve Aboriginal and Torres Strait Islander access to blue cards, with a focus on increasing cultural capability within Blue Card Services and improving the support for Aboriginal and Torres Strait Islander blue card applications, and
- implement the DFV services Regulatory Framework to provide a mechanism to ensure a high standard of service delivery across DFV services, with compliance from 1 January 2022.

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.

During 2020–21 the Human Rights Unit (HRU) continued to serve a central leadership, coordination and support role for Queensland Government departments as well as continuing the process of embedding human rights into business-as-usual operations.

The HRU developed and distributed communication and awareness resources, factsheets, and guides, and delivered education and training to policy and legislation officers. It also supported departments in their reviews of legislation, policies and procedures for compatibility with human rights by providing resources, information and advice.

After the initial period of preparing government departments for commencement of the *Human Rights Act 2019*, the HRU's efforts have focused on supporting departments to embed human rights into their business as usual activities.

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

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, including their human rights protected by the *Human Rights Act 2019*, and DJAG is committed to continuing this important work.

During 2020–21, many DJAG business areas continued to engage in training about human rights either through in-house programs or via the HRU.

The Registry of Births, Deaths and Marriages (RBDM) developed an in-house human rights training course, which has been completed by all RBDM staff and covers topics such as the human rights relevant to RBDM, obligations under the Act and acting compatibly with the *Human Rights Act 2019*.

The Office of the Public Advocate and the Office of the Public Guardian (OPG) ensures that all new staff complete human rights training as part of their induction, and the Justices of the Peace Branch and Ethical Standards Unit (ESU) have integrated human rights content into existing training and webinar programs.

The HRU also continues to maintain and update the range of resources about human rights that are available to DJAG staff on the Human Rights Portal.

DJAG has also made efforts to directly protect and promote the human rights of community members. For example, QCAT has recently distributed to all staff a copy of Fact Sheets about the National Relay Service (NRS) to ensure that staff are aware of the NRS, so they are able to assist clients and members of the public who have difficulty hearing or speaking to people.

Further, the OPG is developing a Child and Adult Safeguarding—Risk Management Framework (the framework) to implement the National Principles for Child Safe Organisations as they may be applied to children and adults who receive OPG services.

The framework will provide guidance to ensure the safety and wellbeing of children and adults across all areas of OPG's work, including through the promotion and protection of their human rights.

Build a culture that respects and promotes human rights

In 2020–21, DJAG continued work to build on its existing culture to further embed respect for human rights and promote an understanding of the obligations created by the Act. The DJAG strategic plan encourages a shared understanding of DJAG's commitment to human rights and identifies ways that we can work to protect and promote human rights of Queenslanders.

The DJAG Human Rights Working Group continues to meet regularly to share successes and challenges with implementation of the Act and drive efforts within DJAG to promote a human rights culture.

Across DJAG, business areas continue to have conversations with staff about human rights. This contributes to a culture within DJAG when human rights are front and centre of our everyday business.

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.

The Public Advocate and the OPG have continued to advocate for the rights and safeguards for people with impaired decision-making capacity throughout 2020–21.

For example, the Public Advocate participated in the Parliamentary Committee Inquiry into the Queensland Government's health response to COVID-19, highlighting restrictions on human rights experienced by clients with a disability.

The Public Advocate also supported an application by a research team from Griffith University to the Australian Research Council for a project that will examine the compatibility of the *Queensland Mental Health Act 2016* with human rights.

The OPG has advocated for the rights and interests of its clients with disability to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability through submissions to the issues papers on rights and attitudes, restrictive practices, quality and safeguards, and homes and accommodation.

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 ensure compatibility with the *Human Rights Act 2019*.

Specific examples of work undertaken by business areas include:

- developing an Aboriginal and Torres Strait Islander Cultural Action Plan that recognises the cultural rights of Aboriginal peoples and Torres Strait Islander peoples
- review of processes, protocols, practice directions and manuals
- the Justices of the Peace Branch has amended the Code of Conduct for Justices of the Peace (JPs) and Commissioners for Declarations (Cdecs) on making decisions that are compatible with human rights, and
- decision-making guides have also been developed for JPs and Cdecs which include information about their obligations and case studies.

2020–21 Queensland Sentencing Advisory Council community engagement

During 2020–21, the Queensland Sentencing Advisory Council (QSAC) conducted a range of community engagement activities:

- resuming face-to-face Judge for Yourself sessions following the relaxation of COVID social distancing restrictions and travel; QSAC conducted 18 Judge for Yourself workshops for schools and community groups in south-east Queensland and delivered its first virtual Judge for Yourself session
- facilitating more than 6,420 online Judge for Yourself interactions where people participate in four interactive court cases based on real-life events, representing the work of the Magistrates, District, Supreme and Childrens Courts in Queensland
- holding two stakeholder consultative forums to share information and discuss sentencing research, policy and practice
- a revised and published Stakeholder Engagement Framework guides QSAC's interactions with individuals and organisations and ensures its engagement is meaningful. The Framework helped to inform QSAC's digital engagement strategy, resulting in a 22% increase in Facebook followers, a 14.4% increase in Twitter followers and 91,266 unique web page views. QSAC's electronic newsletter, Inform, underwent a 24.9% increase in subscribers
- developing and delivering a new presentation on maximum and mandatory penalties in Queensland to provide an opportunity to engage with the community about another important sentencing topic, and
- working with its Aboriginal and Torres Strait Islander Advisory Panel and Brisbane Murri Court Elders to deliver an educational video about the Murri Court. The video was released in October 2020 as part of the Doing Justice Differently series.

Sentencing Profile series— Connecting the dots and the Baseline Report

During 2020–21, QSAC released two publications in a new Sentencing Profiles series addressing a gap in publicly available and in-depth analysis of sentencing outcomes for different demographic groups in the criminal justice system.

Investigating sentencing trends and patterns for specific groups of people in Queensland, each report provides some background and context, a statistical overview of the demographic characteristics of individuals and the cases sentenced, and a distribution of the penalties imposed using data from the Queensland courts database.

Connecting the Dots: The sentencing of Aboriginal and Torres Strait Islander peoples in Queensland examined courts data for cases involving Aboriginal and Torres Strait Islander peoples sentenced between July 2005 and June 2019. Unique to this publication was the inclusion of insights and reflections from members of QSAC's

Aboriginal and Torres Strait Islander Advisory Panel.

The Baseline report: The sentencing of people in Queensland brought together 14 years of data, framing a solid picture of the people and offences sentenced across the state, as well as the penalties imposed by the courts. The report presented detailed facts about offending patterns, trends in offences and recidivism, and descriptions of sentencing outcomes.

Online sentencing trends tool

In January 2021, QSAC launched its first online Sentencing Trends tool to help the community find accurate information about sentencing. The first two data sets available cover a 14-year (2005–06 to 2018–19) and a 15-year (2005–06 to 2019–20) sentencing period.

The resource includes interactive graphs and information to support people in exploring sentencing trends for adults and children. Short summaries of each chart provide context for the data which can be filtered to help personalise the information.

Case in focus

Identifying the need to assist the community to better understand what guides sentencing, QSAC published another three summaries in an occasional 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.

Doing justice differently—Murri Court animation

QSAC added to its Doing Justice Differently series in October 2020, when it released an animated video focusing on sentencing in the Murri Court. The video outlines how the Murri Court respects and acknowledges Aboriginal and Torres Strait Islander cultures while also supporting individuals to understand the

personal and cultural circumstances that might have contributed to their offending.

In creating Doing Justice Differently and working with the specialist courts, QSAC is putting a spotlight on the many ways the court system is working to invest in people and communities. The first video explored the Drug and Alcohol Court which provides an intensive and targeted response to adult offenders with severe drug and alcohol use directly associated with their offending, while the second production in the series looked at Court Link, a 12-week specialist bail-based support program.

Research brief series

During DFV Prevention Month in May 2021, QSAC released its first paper in a new research brief series, exploring the impact of domestic violence as an aggravating factor on sentencing outcomes. QSAC will release future papers in the research brief series answering specific research questions on sentencing issues in Queensland.

Queensland sentencing guide

QSAC released a new version of the *Queensland sentencing guide* in January 2021. The new edition of the guide is easier to understand, clarifying the sentencing process for adults, and making the information more accessible for the community.

Judge for Yourself—expansion of program

QSAC worked with Queensland education and curriculum experts to develop four workbooks to support the four Judge for Yourself programs for secondary school students.

The resources guide teachers in how to conduct a Judge for Yourself session with their class over two lessons and provide learning exercises that focus on key curriculum areas using legal principles from each court case. This allows teachers—especially those in rural and remote areas—to effectively engage with the Council's resources.

Law reforms and initiatives

Body Corporate and Community Management review

During 2020–21, Liquor, Gaming and Fair Trading (LGFT) progressed the review of the *Body Corporate and Community Management Act 1997*, undertaken by the Commercial and Property Law Research Centre, Queensland University of Technology (QUT) as part of its extensive review of Queensland property laws.

LGFT finalised new regulation modules for the *Body Corporate and Community Management Act 1997*, which were made on 29 September 2020 and commenced on 1 March 2021.

The new regulations include a range of beneficial reforms to streamline and modernise body corporate procedures, reduce body corporate costs and enhance protections for unit owners, including by facilitating better use of technology for sharing information and conducting body corporate meetings.

The reforms included in the new regulations implement many of the recommendations made by QUT for modernising and streamlining administrative and procedural processes for bodies corporate.

During 2020–21, LGFT established the Community Titles Legislation Working Group (CTLWG), consisting of key stakeholder representatives and chaired by the Deputy Director-General, LGFT.

A commitment made by the government in the lead up to the 2020 State election, the working group has been established to provide advice on a range of important issues for the community titles sector, including the remaining recommendations of the review of the *Body Corporate and Community Management Act 1997* made by QUT. The inaugural meeting of the working group was held on 14 April 2021.

LGFT has undertaken targeted stakeholder consultation with CTLWG regarding QUT's recommendations about the termination of community titles schemes and QUT's seller disclosure recommendations relating to community titles schemes.

National charitable fundraising reforms

During 2020–21, LGFT has continued to engage in inter-jurisdictional working parties to develop proposals to simplify and harmonise aspects of national fundraising regulation. In December 2020, the Council for Federal Financial Relations (comprising the commonwealth, state and territory Treasurers) announced its endorsement of two such proposals.

The first proposal is for the recognition of increased Australian Charities and Not-for-profits Commission (ACNC) financial reporting requirements and thresholds within state and territory not-for-profit reporting frameworks.

This will be achieved through the exemption of ACNC registrants from the reporting requirements of the *Associations Incorporations Act 1981* and the *Collections Act 1966*, effective 1 July 2022.

Approximately 75% (3,075) of Queensland's 4,100 authorised fundraisers will benefit from the exemption by no longer having to report to both the ACNC and DJAG. Further, external verification requirements for financial reports will be reduced for the majority of those fundraisers.

An estimated 12% (2,760) of Queensland's approximately 23,000 incorporated associations will similarly benefit.

The second proposal is the implementation of a cross-border recognition model under which ACNC registration will be taken to represent a fundraising authorisation in participating jurisdictions. The model will remove the need for charities that conduct national fundraising, including online, to seek authorisations from multiple jurisdictional regulators.

Defamation (Model Provisions) and Other Legislation Amendment Bill 2021

In July 2020, following an extensive review undertaken by the Defamation Working Party, the former Council of Attorneys-General approved the enactment of the *Model Defamation Amendment Provisions 2020* (MDAPs) in each Australian State and Territory.

The MDAPs amends the Model Defamation Provisions that were enacted to provide uniformity of defamation law for states and territories following national agreement in 2004. The MDAPs include the below reforms:

- introduction of a single publication rule and a serious harm element
- new defences including a public interest defence and a defence applying to peer reviewed material published in academic or scientific journals, and

- changes to the prelitigation process and awards for aggravated damages.

The amendments are aimed at:

- discouraging and preventing expensive litigation for minor or insignificant claims
- otherwise encouraging the early resolution of claims
- ensuring that the law of defamation does not place unreasonable limits on the freedom of expression
- encouraging open and transparent reporting and public discussion in Queensland, and
- modernising provisions to apply more appropriately to digital publications.

On 16 June 2021, the *Defamation (Model Provisions) and Other Legislation Amendment Act 2021* was passed by Queensland Parliament. The Act amends the *Defamation Act 2005* and the *Limitation of Actions Act 1974* to implement the MDAPs in Queensland, with these amendments to commence on 1 July 2021.

A second stage of the review is currently being undertaken by the Defamation Working Party, focussing on the responsibilities and liability of digital platforms for defamatory content published online, as well as defences applying to disclosures of criminal conduct and misconduct in the workforce.

Shield Laws

During 2020–21 work commenced on the development of a legislative framework to protect journalists' confidential sources (known as 'shield laws').

In June 2021, a public discussion paper entitled *Shielding confidential sources: balancing the public's right to know and the court's need to know*, was released to guide public consultation on the development of new laws.

Confiscation of proceeds of crime

The Office of the Director of Public Prosecutions (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 Act, and the Confiscations Unit assist the Director of Public Prosecutions by conducting the legal work on instruction of the Crime and Corruption Commission for Chapters 2 and 2A of the Act, and recovery of the Orders made under Chapter 3 of the *Criminal Proceeds Confiscation Act 2002*.

As at 30 June 2021:

- \$3.788 million was collected as a result of the execution of forfeiture orders under the Chapter 3 conviction-based scheme. This represents a decrease of \$1.205 million from 2019–20
- \$76,914 was collected as a result of the enforcement of pecuniary penalty orders under Chapter 3, representing a decrease of \$54,571 from 2019–20
- \$20.159 million in assets were restrained under chapters 2 and 2A of the *Criminal Proceeds Confiscation Act 2002*, representing an increase of \$11.165 million from 2019–20. 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

- \$6.854 million was forfeited to the State under chapters 2 and 2A of the *Criminal Proceeds Confiscation Act 2002*, which is a decrease of \$0.327 million from 2019–20
- \$0.242 million proceeds assessment orders were granted, representing a decrease of \$0.308 million from 2019–20
- \$1.394 million unexplained wealth orders were granted, representing an increase of \$1.394 million from 2019–20
- \$0.197 million Serious Drug Offender Confiscations Orders were granted, representing an increase of \$0.197 million from 2019–20, and
- 1,055 Serious Drug Offence certificates were issued, representing a decrease of 111 certificates from 2019–20.

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

Consumer redress

The Office of Fair Trading (OFT) works to protect the rights of Queenslanders by assisting consumers to obtain redress in their disputes with traders.

Redress is the compensation, restitution or the in-kind value provided to a consumer to reimburse them for faulty or unsupplied goods or services, or to remedy the impacts of inappropriate trader conduct.

Redress can be achieved through conciliation, investigations, prosecutions and from the Claim Fund established under the *Agents Financial Administration Act 2014*.

The OFT receives consumer complaints and assesses them to determine whether offences have been committed by a trader under the Australian Consumer Law and other Acts OFT administers. Where no breach of legislation is detected, OFT will still attempt to help the consumer by conciliating the complaint with the relevant trader.

In 2020–21 OFT:

- received more than 18,600 consumer complaints, and
- obtained \$13.9 million redress for consumers.

Helping vulnerable consumers

A key part of the OFT's role is to inform and educate consumers, businesses and licensees about their rights and responsibilities under fair trading laws.

Throughout the year, OFT undertakes a range of stakeholder engagement activities including speaking at forums and events, presentations, stalls, meetings, and visiting traders at their premises to provide one-on-one information and advice.

OFT prioritises assistance to more vulnerable 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.

Arising from a settlement reached in January 2020, approximately 14,000 Aboriginal and Torres Strait Islander people received lump sum payments in relation to stolen wages claims.

OFT is a member of the North Queensland Consumer Taskforce, a collaborative group of community and government organisations working together to improve the wellbeing of vulnerable community members across North Queensland.

The taskforce developed a resource for financial counsellors and community workers who would be on the ground to assist recipients of the settlement payments to control and use their settlement the way they want and avoid losing money to exploitative businesses and debt collection conduct.

In support of this initiative the OFT contributed consumer protection content and undertook the graphic design of the resource, creating *Stolen wages: a guide for community workers supporting recipients of stolen wages*.

In November 2020, the OFT in conjunction with Cape York Partnerships, visited the communities of Palm Island, Yarrabah, Mossman Gorge and Wujal Wujal to provide consumer information, advice and assistance.

In April and May 2021, OFT in conjunction with Good Shepherd, Bynoe, and Save the Children, visited Normanton, Doomadgee and Mornington Island.

Office of Fair Trading achievements

In 2020–21, the OFT:

- inspected 10,516 product lines during the statewide consumer product safety program
- conducted 9,469 proactive compliance checks and trust account audits
- provided information and advice to 18,065 people including business representatives and consumers, participating in education and engagement activities (presentations, forums, trader visits, events and stalls)
- finalised 17,720 conciliated complaints and 2,157 investigations
- initiated 2,543 enforcement actions,
- processed 18,755 new occupational licence applications and 60,303 licence renewal applications
- recorded 977 new associations and other registered organisations
- processed 19,974 organisation's annual returns and renewals
- was contacted for advice by phone 153,158 times by people using the Queensland Government call centre, and
- responded to 81,483 enquiries (emails, social media, calls escalated by Smart Service Queensland), providing information and advice about fair trading, occupational licensing and registration matters.

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.

Each year the OFT conducts activities that aim to:

- educate consumers and traders
- identify emerging issues
- ensure compliance with mandatory standards, and
- prevent banned goods from being sold.

A key part of the OFT's work is its proactive compliance program, which helps to identify issues in the marketplace. Proactive compliance involves inspectors conducting targeted and random 'spot checks' at retail premises, warehouses, importers, and online.

In 2020–21, OFT conducted 556 product safety compliance spot checks State-wide.

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 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.

As a result of product safety investigations undertaken in 2020–21:

- 32 warnings were issued for breaches of mandatory standards and permanent bans
- seven debt recovery orders were issued to recoup testing costs to establish that goods do not comply with a mandatory safety standard, and
- 13 enforceable undertakings were entered into.

Looking forward— our focus for 2021–22

During 2021–22, 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 Australian Charities and Not-for-profits Commission registrants from Queensland Government reporting obligations under the *Associations Incorporations Act 1981* and the *Collections Act 1966*, effective 1 July 2022
- progress implementation of the cross-border recognition model for charitable fundraising
- continue to provide product safety regulatory frameworks, education and compliance actions through:
 - strengthening product safety online through education, engagement, monitoring and enhanced compliance commitments of online marketplaces
 - conducting education and surveillance activities and enforcing compliance in relation to the new quad bike safety standard
 - assisting with the implementation of the new safety standards for button batteries, with a focus on promoting compliance through education
 - developing and implementing strategies to prevent injuries and deaths to infants caused by sleeping products identified as unsafe, and
 - assisting in scoping more effective risk controls for potential intervention to prevent injuries and deaths caused by toppling furniture.
- continue to work to improve safety and fairness in the marketplace and assist consumers resolve their disputes with traders
- progress policy and legislative work to develop options for improving funeral industry price transparency
- 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, the Department of Justice and Attorney-General (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 2020–21, LAQ provided close to 280,000 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.

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

In 2020–21, community organisations provided over 260,000 legal assistance services with state and commonwealth funds allocated by the Queensland Government. Community organisations were allocated \$31.921 million in combined state and commonwealth funding to provide free or low-cost legal services to vulnerable and disadvantaged Queenslanders.

This included \$15.937 million of state funding and \$15.984 million of commonwealth funding.

In April 2021, the Attorney-General announced the outcomes of the Regional Geographic tender process to allocate Queensland and commonwealth legal assistance service delivery funding over 2021–25, which mitigated five geographic service delivery gaps from the 2020–25 tender process.

In April 2021, state funding to the community organisations was revised down due to the reduction of the non-government organisation (NGO) indexation rate from 2.375% to 1.50%.

Further information about legal assistance services can be found at Appendix 4 of this annual report. Funding information regarding legal profession reform and law library services can be found at Appendix 5.

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. Nine government agencies are contributing to implementation of this strategy and action plan.

RBDM has built strong working relationships with key government and non-government agencies including Institute of Urban Indigenous Health (IUIH) and the Thursday Island Working Group who provided guidance and input into the program's direction and engagement.

The Our Kids Count education campaign has developed material including posters, brochures, flyers, radio advertisements and short and long videos. These materials

feature our community champions from the Torres Straits and the Logan region.

The campaign material is shared across various platforms (Facebook, Instagram and the dedicated webpage) and is available in courthouses, health centres, community justice groups and other community organisations.

RBDM works closely with the IUIH to deliver their Deadly Choices Birth Certificate Program, providing 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 2020–21, RBDM issued 641 free certificates in partnership with Deadly Choices.

RBDM will continue to lead a cross agency board to implement initiatives included in the strategy and action plan and extensively engage with Aboriginal and Torres Strait Islander communities in remote, urban and regional Queensland.

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.

During 2020–21, OLGR compliance teams continued to assist with multi-agency compliance monitoring and enforcement of Chief Health Officer directions.

While education to promote sustained compliance is the initial approach, enforcement action is taken where appropriate.

In 2020–21, OLGR:

- administered 9,544 liquor licences (up 21.35% over five years) and 8,827 gaming licences
- completed 9,041 liquor investigations and inspections; all liquor inspections also assessed compliance with Chief Health Officer directions
- completed 2,319 *Public Health Act 2005* specific investigations and inspections and 147 quarantine inspections
- completed 686 gaming investigations and inspections
- completed 673 gaming revenue, integrity and harm minimisation related audits at Queensland casinos as part of risk-based casino audit program
- completed 240 probity investigations
- granted 12 new gaming sites (nine new licences, three additional premises)
- granted 872 various gaming licences
- granted 734 new liquor licences
- granted 6,141 various liquor applications
- had seven successful prosecutions (involving 12 individual offences) with \$31,335 in fines being imposed by Queensland courts
- issued 57 liquor infringement notices
- issued 19 gaming related infringement notices
- issued 33 infringement notices for failed compliance with Chief Health Officer Directions
- monitored \$4.65 billion in player expenditure in the Queensland gambling market (casinos, gaming machine, keno and lotteries)
- collected \$820.8 million in gaming machine revenue (taxes), and
- approved \$74.8 million in Gambling Community Benefit Fund (GCBF) grants to 3,102 community organisations.

Responsible gambling

Gambling Community Benefit Fund (GCBF) \$1 billion grant round

Over the 26 years since its inception, the GCBF has enabled community organisations to provide services, leisure activities and opportunities for Queensland communities to build local economies, provide jobs and contribute to social cohesion.

In 2020–21, the GCBF held four meetings to review grant applications. Five funding rounds were approved, awarding \$74,801,042 to 3,102 community groups. Following approval of grant round 108, which closed 28 February 2021, GCBF has reached a total of 62,651 approved applications, totalling \$1.007 billion in approved grants since inception.

New gambling harm awareness campaign

A new gambling harm awareness communication campaign, *When gambling took over...*, was launched in May 2021 to replace the *Gambling too much?* campaign. The new campaign shares the stories of three people with lived experience of a problem with gambling to raise awareness, reduce stigma and encourage help-seeking.

Campaign posters are being displayed in gambling venues throughout Queensland, including convenience washroom advertising, and promoted via social media advertising. The video stories will also be published on the Gambling Help Queensland website.

The individuals sharing their stories of overcoming gambling problems are Allen, David and Louise. Allen Christensen is a retired AFL footballer and high-profile

member of the Aboriginal and Torres Strait Islander community.

He has used his podcast *Addicted to the Game* to bring attention to problem gambling in sports. David is a dedicated Gambling Help community worker with personal experience of a gambling problem and Louise is a mother and grandmother who is very active in problem gambling peer support in the Hervey Bay area.

The campaign materials were developed in consultation with the Queensland Responsible Gambling Advisory Committee, Queensland Government-funded Gambling Help service providers and industry stakeholders.

Gambling Harm Minimisation Plan for Queensland 2021-2025

A draft *Gambling harm minimisation plan* (the plan) was released for targeted consultation with industry, community and government stakeholders in December 2020.

Consultation closed in February 2021 and feedback from stakeholders has been incorporated into the final form of the plan.

The plan was developed with input from a working party formed by Queensland's RGAC. The plan will provide a renewed commitment and shared plan of action for government, industry and community to focus efforts to reduce harm from gambling and improve the wellbeing of Queenslanders.

The plan will deliver on a range of key priorities across four strategic pillars: leadership and culture, technology and environment, public health approach, and regulatory frameworks.

Legislative reviews

Review of Associations Incorporation Regulation 1999

Not-for-profit associations provide a diverse range of services to Queensland communities including sporting bodies and facilities, fundraising for charities and a variety of safe, affordable activities for the elderly and young people.

The *Associations Incorporation Act 1981* provides for the incorporation, administration and control of associations.

The *Associations Incorporation and Other Legislation Amendment Act 2020* received assent on 22 June 2020 and will commence in stages over two years.

The *Associations Incorporation and Other Legislation Amendment Act 2020* modernises the *Associations Incorporation Act 1981*, reduces red tape, and maintains the integrity of incorporated associations to the benefit of the sector.

It immediately allowed incorporated associations to:

- use communications technology for the conduct of meetings
- adopt the model rules contained in the *Associations Incorporations Regulation 1999* at any time
- voluntarily appoint an administrator under applied provisions of commonwealth Corporations Law, and
- voluntarily cancel incorporation on application to the chief executive.

COVID legislative responses

In 2020–21, LGFT continued to progress legislative amendments to assist Queensland businesses and individuals suffering from financial and operational stress caused by the COVID-19 public health emergency.

On 25 May 2020, the *Justice and Other Legislation (COVID-19 Emergency Response) Amendment Act 2020* received assent, which:

- amended the *Liquor Act 1992* to allow for a takeaway liquor authority to be issued
- introduced a discretionary power under the *Gaming Machine Act 1991*, *Casino Control Act 1982*, *Keno Act 1996* and *Lotteries Act 1997* to defer or waive gambling taxes and levies, and
- provided financial relief measures to assist bodies corporate and lot owners under the *Body Corporate and Community Management Act 1997* and the *Building Units and Group Titles Act 1980*.

These measures were originally due to expire on 31 December 2020. However, given the ongoing impact of the COVID-19 public health emergency, the measures were subsequently extended twice and are currently in operation until 30 September 2021 (or an earlier date prescribed by regulation) to continue to support businesses, bodies corporate and individuals.

A further extension to 30 April 2022 (or an earlier date prescribed by regulation) is being considered by Parliament (April 2022 Extension Bill).

Other relevant temporary COVID-19 related measures progressed by LGFT through a range of regulation amendments include:

- providing bodies corporate with flexibility to adopt modified arrangements for meetings and inspection of documents
- allowing body corporate committees to make decisions about the use of common property and body corporate assets to ensure compliance with public health directions
- waiving 2020–21 annual licence fees (including risk criterion fees, such as fees for extended trading hours) for all licences in effect on 30 June 2020 under the *Liquor Act 1992* and *Wine Industry Act 1994*
- waiving liquor fees payable for applications to extend trading hours applications and vary a licensed area made between 1 February 2020 and 31 July 2020 inclusive
- temporarily increasing the alcohol carriage limit for the Kowanyama and Pormpuraaw restricted areas from zero to 2.25 litres of liquor less than 4% alcohol, to help mitigate the risk of COVID-19 spreading to these communities through people leaving the community to access alcohol and then returning with the virus, and
- waiving renewal fees for inbound tour operators whose registration expired between 1 February 2020 and 31 January 2021.

Alcohol-related community safety

Tackling alcohol-fuelled violence

In 2016 and 2017, the Queensland Government introduced legislative reforms to support its comprehensive *Tackling alcohol fuelled violence policy* (the TAFV policy).

An independent evaluation of the TAFV policy was commissioned and the final interim evaluation report was delivered to government in April 2019.

The Queensland Government tabled the Queensland alcohol-related violence and night-time economy monitoring (QUANTEM) final report on 26 July 2019, supporting seven recommendations in principle, accepting 21 recommendations for further consideration, and not supporting ten recommendations.

In June 2021, legislation was passed to further enhance the TAFV policy by:

- providing greater rigor around ID scanning
- increase the duration of initial police banning notices from 10 days to up to one month
- providing greater transparency in liquor and gaming licensing decisions, and
- requiring reviews of safe night precincts to be undertaken every three years.

In May 2021, QUANTEM updated its final evaluation report based on three year trends from the start of the TAFV policy implementation (July 2016 to June 2019).

The updated report again identified promising reductions in some indicators of alcohol-related harm in Queensland, including a 49% decrease in the number of serious assaults between 3am and 6am statewide. The Queensland Government expects to finalise its final response to the evaluation report by 30 June 2022.

Artisan producer licence

The *Liquor (Artisan Liquor) Amendment Act 2021* received assent on 15 March 2021 and introduced a new artisan producer licence from 4 May 2021.

The licence allows artisan producers to sell their own products for both on and off-site consumption, along with other Queensland artisan liquor producers' products and Queensland wine for on-premises consumption.

Licence holders can also sell limited takeaways and on-site samples of their liquor at promotional events like farmers markets, food festivals, craft markets, agricultural shows, trade fairs and craft beer festivals. They can also apply for approval to sell their liquor at public events, such as music festivals, street festivals and sporting events.

The changes streamline the liquor licensing process, remove barriers and create market access and expansion opportunities for artisan liquor producers.

The OLGR issued 23 licences on the very first day the amendments became law.

As at 30 June 2021, the OLGR had received 110 applications for the new artisan producer licence. 91 from existing licensees seeking to enjoy the benefits of the new licence, and 19 from new entrants to the industry.

Of these applications, 62 have been approved as of 30 June 2021, five for brand new producers. The OLGR continues to work with licensees to expedite the applications process where practical.

Licensing system

Online individual licensing system

The OLGR introduced new online services for liquor and gaming occupational licences to its LGFT Portal in late 2020, allowing new and existing individual occupational licence holders to submit and pay for their applications online.

The new services provide licence and approval holders with authenticated access to their data using a QGov account. The application forms are integrated with LGFT licensing systems to facilitate a digital workflow resulting in reduced manual intervention and shorter processing times.

By automating and streamlining the application process to an online experience, applications are now being finalised more quickly, with notable reductions in processing times already achieved. The median processing time for new approved manager applications has now dropped from 21 to 15 days, and from 14 to seven days for renewals (when compared to the median for new licences in 2019–20).

Some online renewal applications have been received and finalised within one day.

Following implementation of the online system, costs incurred and risks in the processing of applications have also reduced. This is due to:

- fewer requests to applicants for outstanding required information
- use of a Queensland Government online account when authenticating new customers, and
- improved data quality by automating data validation and rules to exclude invalid information.

LGFT is committed to moving more of its services online in the future.

Looking forward— our focus for 2021–22

During 2021–22, DJAG will:

- support a risk-based approach to minimise alcohol related harm, in anticipation of the release of the Queensland Government’s final response to the *Tackling alcohol fuelled violence policy* final evaluation report
- develop and implement a contemporary five-year regulatory strategy based on best practice for a modern regulator in liquor and gaming
- be informed by consideration of findings and recommendations from interstate casino inquiries, and identify and implement enhancements to Queensland’s model of casino regulation
- progress regulatory work and other preparations associated with Queen’s Wharf Brisbane development
- monitor compliance and enforcement of Chief Health Officer COVID-19 public health directions as part of a multi-agency response
- provide grant funding to community organisations across the state; in the 2022 calendar year there will be four funding rounds, with one ‘super round’ closing at end of February offering applications for grants from \$500 to \$100,000
- adapt the new gambling harm awareness When Gambling Took Over campaign for Aboriginal and Torres Strait Islander audiences and culturally and linguistically diverse audiences
- continue to develop discrete actions and projects for the implementation of the *Gambling harm minimisation plan* over each of the next four years in consultation with relevant stakeholders; the Responsible Gambling Advisory Committee will take a leadership role in implementing the plan
- implement and operationalise the remaining provisions of the *Associations Incorporation and Other Legislation Amendment Act 2020* and progress any required subordinate legislation, and
- commence a public consultation process in the first half of 2021–22, through a series of consultation papers, to identify amendments to subordinate legislation that are necessary to support the *Associations Incorporation and Other Legislation Amendment Act 2020*.

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 Director-General (DG) of the Department of Justice and Attorney-General (DJAG) on 4 June 2015.

Over his 30 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 (JS) from 2008–12, Secretary (Executive Director) of the Commission of Inquiry into the Queensland Health Payroll System Implementation (2013), and Deputy Director-General (DDG), JS 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 Deputy Director-General 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

Victoria was appointed as Deputy Director-General, Commissioner for Fair Trading, and Commissioner for Liquor and Gaming on 28 October 2019.

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.

Joining the Queensland Government in 1998 as part of a graduate program, Victoria started 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.

After some time in the private sector providing expert services and advice to clients in relation to business systems and organisational governance, Victoria returned to the Queensland Public Sector.

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.

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

Corynne Scott

Executive Director, Financial Services Branch, Chief Financial Officer

Corynne was appointed Executive Director, Financial Services Branch (FSB), and Chief Financial Officer (CFO) in April 2019.

Prior to this role Corynne has held senior officer positions within several Queensland Government agencies including DJAG, Department of Natural Resources, Mines and

Energy, Corporate Administration Agency, and Queensland Shared Services.

Corynne has over 23 years' experience in financial management within the public sector. Corynne has extensive experience in financial and management accounting, including internal and external budgeting, financial analysis, system implementation, statutory reporting, taxation compliance, governance and assurance processes.

Corynne 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), Strategic Policy and Legal Services (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 the Executive Services Branch, the 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 Bachelor of Arts.

Dr Kylie Stephen

Acting Executive Director, Office for Women and Violence Prevention

Dr Kylie Stephen has been the Acting Executive Director of the Office for Women and Violence Prevention (OWVP) since August 2019. She commenced with DJAG as a result of the 2020 machinery of government changes.

Kylie's early career focused on teaching and research in the fields of political science and gender politics. Kylie has since worked 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 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, FSB and CFO.

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.

Carl was appointed Senior Counsel in and for the State of Queensland in 2010, which was converted to the appointment of Queen's Counsel in 2013. He obtained his Bachelor of Laws degree from QUT in 1990. Carl is also a member of the Queensland Bar Association. Carl is a Member of the Board of the Australian Advocacy Institute and a senior Advocacy Trainer.

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.

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

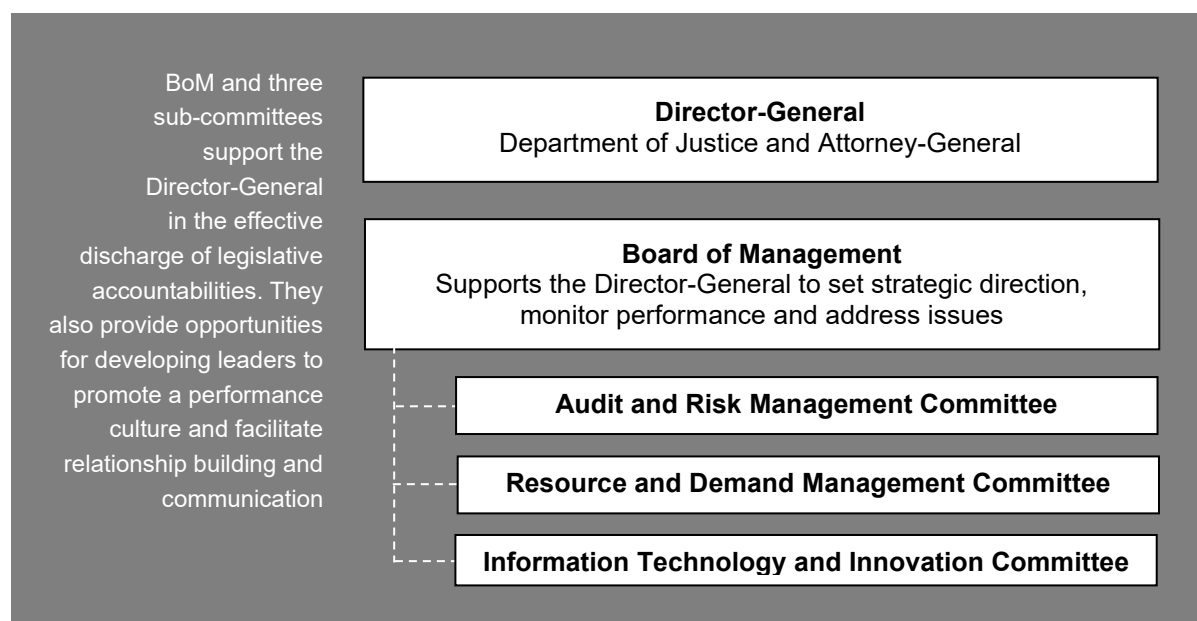


Table 1: BoM as at 30 June 2021

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 • Executive Director, Office for Women and Violence Prevention • Executive Director, Financial Services Branch, Chief Financial Officer • Crown Solicitor • Assistant Director-General, Strategic Policy and Legal Services • Assistant Director-General, Corporate Services • 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.

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.

Table 2: Audit and Risk Management Committee as at 30 June 2021

Committee	Members and purpose statement
Audit and Risk Management Committee	<p>Committee members</p> <ul style="list-style-type: none"> • Chair (external)—Len Scanlan • Member (external)—Lisa Dalton • Executive Director, Office of Regulatory Policy, LGFT • 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 (QAO) <p>The Audit and Risk Management Committee (ARMC) is directly responsible to, and supports, the DG in the effective discharge of legislative accountabilities in the <i>Financial Accountability Act 2009</i> and the <i>Financial and Performance Management Standard 2009</i>. The ARMC operates under an approved ToR, 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 2020–21, 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 \$18,887 during the 2020–21 financial year. The External member received remuneration totalling \$6,937 during the 2020–21 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 2020–21:</p> <ul style="list-style-type: none"> • reviewed and endorsed the interim strategic and annual audit plan for approval by the DG • 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 • endorsed the 2019–20 financial statements for approval by the DG • monitored DJAG’s Fraud and Corruption Control Framework, and • reviewed the quarterly Risk reports.

Table 3: Resource and Demand Management Committee as at 30 June 2021

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	<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 • Executive Director, Crown Law • Executive Manager, Office of Director of Public Prosecutions • Executive Director, Financial Services Branch • Executive Director, Office for Women and Violence Prevention, and • Executive Director, Information Technology Services. <p>The purpose of RDMC is to ensure the approval and monitoring of DJAG’s 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>In 2020–21, the RDMC met on eight occasions.</p> <p>Key activities during 2020–21:</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, information technology and communication data • monitored financial performance and capital expenditure against budget allocations on a monthly basis, and • monitored actual full-time equivalent (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 2021

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*.

Committee	Members and purpose statement
Information Technology and Innovation Committee	<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 • Executive Director, Office for Women and Violence Prevention • Deputy Director-General, Liquor, Gaming and Fair Trading • Director of Public Prosecutions • Executive Director, Financial Services Branch, 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. <p>ITIC met three times during 2020–21 and dealt with other items out of session.</p> <p>ITIC’s ToR set out its authority and responsibility for effective functioning. ITIC’s purpose is to oversee and monitor the information and communication technology (ICT) portfolio and innovation pipeline, practices and priorities and ensure requirements are met through effective business-centric solutions.</p> <p>Key activities during 2020–21:</p> <ul style="list-style-type: none"> • updated DJAG’s project reporting framework to provide more strategic oversight of projects, looking specifically at governance, risk, financial management, and assurance • provided oversight of key ICT programs and projects, to ensure their continued alignment to DJAG’s strategies and standards • reviewed and endorsed multiple ICT policies and plans, and • performed the role as DJAG’s Information Security Steering Committee for the Information Security Management System.

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 *AS/NZS ISO 31000:2009* and Queensland Treasury's risk management guidelines, 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 2020–21, 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
- developed a new risk register process to support efficient and effective business practices in meeting the changing business and risk environment
- undertook a Fraud and Corruption Control review, resulting in the ongoing education, awareness and management of risks, and
- completed a review of DJAG's highest risk initiatives, resulting in updates to the *Enterprise risk control action plan* for reporting 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 *2020–21 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.

2020–21 performance achievements:

- developed a risk-based annual plan of audits approved by the DG

- 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.

2020–21 performance achievements:

- conducted risk analysis as part of the annual audit planning process, together with assessments during specific audit engagements
- 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, and
- utilised Computer Assisted Audit Techniques to analyse data extracted from key financial systems.

Our workforce

Our *DJAG strategic workforce plan 2021–25* draws together the common themes from branch and division plans to identify ways to tackle our collective workforce challenges as an organisation. It provides opportunity to leverage shared learnings and streamline actions by connecting across business areas.

Strategic workforce planning

Our strategic workforce priorities are to:

- continue to foster a workplace culture of safety, respect, gender equity and inclusion
- continue to promote and support the health, safety, wellbeing and mental health of our people
- re-skill our people to keep pace with technology advances which influence consumer, industry and workforce expectations and expand possibilities for service delivery and ways of working
- leverage flexible, mobile and remote working options where operationally possible to enhance and support workforce diversity, work-life balance and performance and align with changing expectations of work and the employment relationship, and
- developing leadership at all levels and skilling our managers to implement contemporary people management practices to foster high performing, diverse, mobile and flexible working teams.

Table 5 – DJAG’s 2020–21 workforce statistics

MOHRI FTEs – number of staff	3,382
Headcount number of staff	3,741
Percentage of permanent staff (headcount)	79%
Percentage of temporary staff (headcount)	14%
Percentage of casual staff (headcount)	5%
Percentage of contract staff (headcount)	2%
Percentage of male vs female FTEs	30% - 70%
Permanent employee separation rate (annual)	5.4%
Aboriginal and Torres Strait Islander People	1.9%
Non-English Speaking Background	7.1%
People with disability	2.2%
Average age of employees	43
Percentage of women occupying SO/SES positions	55%

Source: June 2021 MOHRI data based on snapshot period 7-18 June 2021. Active and Paid staff only. Includes Statutory Appointments.

Our workforce contribution to the pandemic response

In 2020–21, DJAG contributed to the ongoing public service response to the COVID-19 pandemic by continuing to deliver essential services and developing solutions to the external environment. This work included:

- working with industry associations and other government agencies to assist licensees to manage each stage of COVID restrictions and safety measures
- Queensland Courts and QCAT worked with Queensland Health (QH) to respond to the evolving impact of COVID-19, and made changes at each stage in accordance with health advice to reduce the risk of jurors and court participants being exposed to COVID-19
- more than 90 Office of Liquor and Gaming Regulation compliance officers were appointed as emergency officers under the *Public Health Act 2005* and involved in monitoring compliance with QH Office directions at licensed and unlicensed venues
- 22 employees have been trained to undertake contact tracing
- four employees are trained for border force work, and
- two employees were mobilised to QH from 11 May to 31 October 2020.

Tables 6 – DJAG’s contribution to Community Recovery Operations 2020–21

Pandemic response

Number of staff deployed	10
Number of days deployed	63

Includes Community Recovery Support and Ops, Hotel Liaison, Check-in App Ambassador, Vaccination Hubs and Fever Clinics.

SEQ hailstorms

Number of staff deployed	5
Number of days deployed	37

Source:
Ready Reserve Financial Year Report 2020–21

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 DJAG staff engagement through the WFQ survey. Despite the personal and professional challenges our staff felt in 2020 as a result of the COVID-19 pandemic, 2,929 DJAG employees (81% response rate) actively participated in the annual survey. This is the highest DJAG response rate received since the annual survey was released in 2013. Our results across all factors of the survey remained steady when compared to 2019, 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 address key employee engagement focus areas and consolidating the improvements seen in previous surveys.

Inclusion and diversity

We aim to create a workplace with an inclusive culture and a workforce which reflects the diversity of our community. We are committed to the public sector workforce diversity targets for:

- Aboriginal and Torres Strait Islander people

- culturally and linguistically diverse people
- people with disability, and
- women in leadership (Senior Officer/Senior Executive Service and equivalent) positions.

We are also committed to increasing workforce participation of people who identify as Lesbian, Gay, Bisexual, Trans, Intersex and Queer.

Our *Inclusion and diversity strategy 2018–22* embeds our plans for improving employment opportunities and outcomes for our target groups, and for youth and older people.

Leadership and management development program outcomes

DJAG continued to build its leadership and management capability throughout 2020–21.

The Connect Managers webinar series introduced in 2020 in response to COVID-19, continued to grow in popularity with 27 webinars delivered throughout the financial year on a range of business and human resource (HR) topics. DJAG's Practical HR for Managers Program also returned in 2020–21 in a new virtual format with programs commencing in August 2020, October 2020 and February 2021. Online training continued to be an important, cost-effective and COVID-safe way to build capability, with new programs released throughout the year, including two conversation focused programs developed by the PSC and QUT for managers and leaders as well as a short course in leadership styles.

Other initiatives included:

- 25 mentoring pairs participating in the department's first virtual mentoring program
- four senior leaders participating in the Australian and New Zealand School of Government (ANZSOG) and PSC Future public sector leader series
- one senior leader participating in the ANZSOG and PSC Executive Fellows program
- one senior leader participating in the Executive Masters in Public Administration program, and
- new and aspiring managers continuing to access the Queensland Public Sector People Matters program through whole-of department or divisional sponsorship.

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.

Domestic and family violence workplace response

DJAG is taking active steps to stop violence against women. As a workplace, we remain committed to ending domestic and family violence (DFV) and support this by continuing to develop staff awareness and knowledge of DFV. In 2020–21, DJAG mandated compulsory DFV training for all staff to further support this commitment.

DJAG staff who are affected by DFV are supported by their Manager and DJAG's *Support for employees affected by DFV policy*, which provides impacted staff with leave entitlements, flexible work arrangements, counselling and role adjustments. DJAG also provides risk assessment and safety planning tools to assist managers to identify, assess and manage workplace risks associated with staff affected by DFV.

DJAG continues to coordinate the DFV Agency Working Group and Navita Network to support departmental initiatives and provide additional support for staff experiencing DFV.

In June 2021, DJAG achieved reaccreditation as a White Ribbon Workplace. This achievement officially and publicly recognises the department as a workplace which takes

active steps to stop violence against women. In achieving reaccreditation, we met 15 criteria which encompass a safer and more respectful workplace.

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 Agency Consultative Committee meets quarterly to engage on industrial issues impacting, or which may impact, our workforce.

During 2020, DJAG had special purpose meetings with Together Queensland concerning COVID-19 related matters of concern to our workforce, such as our approach to COVID-safe workplaces.

In September 2020, DJAG implemented the first stage reforms to the *Public Service Act 2008*, which included 11 new or revised directives.

Communications and support were provided to leaders to assist them in navigating the new provisions.

Early retirement, redundancy and retrenchment

During 2020–21, no DJAG employees received early retirement, redundancy or retrenchment packages.

2020 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, in 2020, because of COVID-19, NAIDOC Week was moved to November 2020. DJAG hosted the annual flag raising ceremony on 9 November 2020 outside the Queensland Courts precinct in George Street, Brisbane. The ceremony was attended by the Attorney-General, DG, Elders, Respected Persons and members of the judiciary. The ceremony included a Welcome to Country by Ashley Ruska of the Nunukal Yuggera Dance Company.

The 2020 theme was 'Always Was. Always Will Be'. It recognised that First Nations people have occupied and cared for this continent for over 65,000 years and invited all Australians to embrace the true history of this country which dates back thousands of generations.

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

- Ms Kristal West, a proud Murray Island woman, granddaughter of Eddie Mabo and member of Short Black Opera, the world's first Aboriginal opera, who also performed two songs at the ceremony, and
- Uncle Les Melazer, a proud Butchella man, advocate for Aboriginal land rights and self-determination and recipient of the 2008 Australian Human Rights Award.

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 2018–23* (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. In 2021, a refresh of the ICT strategy was commenced to show progress made against the strategy and to reflect current strategic priorities for the agency.

The ICT Strategy Implementation Program (ISIP) was established in 2019 to deliver some foundational ICT capabilities. In 2020, ISIP drove an uplift in the maturity of the ICT Program Management Office and the ability of the organisation to deliver ICT initiatives.

In 2020, the ISIP Program procured an enterprise case management platform that will serve as the key foundation of future ICT solutions. That platform is to be proven through the deployment of solutions to manage jurors throughout their engagement with the justice

system. The case management platform will be further proven through development of a solution for managing civil matters in the Queensland Civil and Administrative Tribunal and the Magistrates Courts of Queensland.

Development of the juror and civil solutions was significantly progressed in the 2020–21 financial year. The solutions will be adopted throughout the state in the 2021–22 financial year.

Electronic management of health, safety and wellbeing incidents and risks

We are committed to cultivating supportive workplaces that demonstrate a strong commitment to our people's health safety and wellbeing.

In 2020–21, we implemented a dashboard report for leaders to access real-time information from the health and safety incident and hazard reporting and management system, which is an important tool to enable managers to effectively manage safety within their business areas.

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 supports the Queensland Government's commitment to effectively managing the release of government data to optimise the use and reuse of open data for the benefit of the Queensland people. DJAG complies 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. DJAG has published more than 90 datasets.

The Open Data initiative helps make government more transparent and encourages individuals, businesses, researchers, and non-government

Organisation to develop innovative solutions for the improvement of public services.

Our commitment to open data is supported by our Open Data Strategy, which lists:

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

It can be accessed via

<https://www.publications.qld.gov.au/dataset/open-data-strategy-justice-and-attorney-general>.

Our Open Data Strategy further supports the sharing of datasets with the community. To access further information and government data please visit www.data.qld.gov.au

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 Queensland Government may also conduct refresh processes at mid-term and prior to exercising extension options.

The panel is administered by DJAG's Legal Services Coordination Unit 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 (WOG) policy for barristers undertaking legal work for Queensland Government departments commenced on 1 January 2015. Only barristers who complete an expression of interest (EOI) may carry out Government work. Under the EOI, barristers must nominate their government rate.

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. These rates are exclusive of GST. DJAG manages the WOG 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 is reviewing the policy including the reporting obligations and whether the policy should address additional areas of diversity.

In 2020–21, Queensland Government departments met the LCA targets with women receiving 779 or 33.9% of the 2,297 briefs sent to barristers and \$7,279,839 or 32.21% of the \$22,600,965 paid to barristers.

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.

The Ethical Standards Unit (ESU) 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.

ESU is also responsible for the investigation and reporting of misconduct and corrupt conduct, liaison with the Crime and Corruption Commission, and public interest disclosure protection. ESU's objective 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 2020–21, 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 26 face-to-face Workplace Ethics training sessions across Queensland, attended by 302 staff. Additionally, there were seven Tools of the Trade training sessions, dedicated to further strengthening the ethical decision-making knowledge and skills of managers and supervisors, attended by 73 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 4,526 staff during 2020–21.

A further four ethics training sessions relating to specific areas of risk were delivered to staff during 2020–21.

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 the opinion of DJAG's information security risk position.

Queensland Audit Office reports

Throughout 2020–21, the Queensland Audit Office (QAO) conducted performance management system audits and whole-of-government audits.

The QAO *Report 14: 2020–21 Responding to complaints from people with impaired capacity – Part 2: The Office of the Public Guardian* was tabled on 16 February 2021. A copy of the report was provided to DJAG for information. The Office of the Public Guardian is currently implementing the QAO recommendations.

Queensland Ombudsman reports

In 2020–21, there were no reports handed down by the Queensland Ombudsman relating to DJAG services or deliverables.

Queensland Coroner recommendations

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.

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. The government's responses are published on the Coroners Court website next to the Coroner's findings.

DJAG was responsible for one new coronial recommendation in 2020–21 and continues to report on one recommendation handed down in 2018–19. The community is kept informed of the government's progress in implementing recommendations, with twice yearly publication of implementation updates, until recommendations are delivered (or a decision is made not to support the recommendation). Further information 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.

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>

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

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 2020–21

DJAG CCM complaints	DJAG employee complaints	DJAG ESU complaints	DJAG RTI&P complaints
<p>36 human rights client complaints.</p> <p><i>Outcomes:</i></p> <ul style="list-style-type: none"> • 6 finalised with further action • 15 finalised with no further action, and • 15 in progress. 	<p>1 complaint was lodged through the employee complaints process and was assessed to contain human rights components.</p> <p><i>Outcome:</i></p> <ul style="list-style-type: none"> • The complaint is in progress. 	<p>8 complaints assessed to contain human rights components.</p> <p><i>Outcomes:</i></p> <ul style="list-style-type: none"> • 3 reviewed with no further action, and • 5 were in progress. 	<p>1 complaint assessed to contain human rights components.</p> <p><i>Outcome:</i></p> <ul style="list-style-type: none"> • The complaint is in progress.

Looking forward – our focus for 2021–22

During 2021–22, DJAG will:

- deliver high priority business solutions, by building on foundational capabilities and leveraging whole-of-government solutions, wherever possible
- finalise the establishment of ICT capabilities that will create a foundation upon which future ICT initiatives can improve service delivery and/or reduce risk
- update the model for delivering ICT services across DJAG to allow business units to derive value from ICT investments
- continue progression of the juror and civil solutions being adopted throughout the state in 2021–22
- 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
- continue to lead initiatives in leadership and capability, culture and improved ways of work, and
- focus on embedding the positive performance management principles introduced in the Bridgman review and reforms.

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Queensland Government

Department of Justice and Attorney-General

Financial Statements
for the financial year ended
30 June 2021

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2021

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DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Comprehensive Income
Year ended 30 June 2021

OPERATING RESULT	Notes	2021 \$'000	2020 \$'000
Income from Continuing Operations			
Appropriation revenue	B1-1	619,598	534,504
User charges and fees	B1-2	104,431	101,841
Grants and contributions	B1-3	11,986	10,734
Other revenue		764	880
Total Revenue		736,779	647,959
Total Income from Continuing Operations		736,779	647,959
Expenses from Continuing Operations			
Employee expenses	B2-1	377,247	370,773
Supplies and services	B2-2	270,500	194,558
Grants and subsidies	B2-3	4,565	485
Depreciation and amortisation	B2-4	75,644	73,618
Impairment losses on financial assets	C2-1	20	42
Other expenses	B2-5	1,062	1,097
Total Expenses from Continuing Operations		729,038	640,573
Operating Result for the Year		7,741	7,386
OTHER COMPREHENSIVE INCOME			
<i>Items that will not be reclassified to Operating Result</i>			
Increase (decrease) in asset revaluation surplus	C8-3	32,486	6,068
Total for Items that will not be reclassified to Operating Result		32,486	6,068
TOTAL OTHER COMPREHENSIVE INCOME		32,486	6,068
TOTAL COMPREHENSIVE INCOME		40,227	13,454

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 2021

	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	
	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Women and Violence Prevention Services	Inter-Departmental Service Eliminations	Total			
Income from Continuing Operations									
Appropriation revenue	360,481	97,675	82,400	79,042	-	619,598			
User charges and fees	63,826	43,627	4,977	70	(8,069)	104,431			
Grants and contributions	5,811	4,936	684	555	-	11,986			
Other revenue	246	461	46	11	-	764			
Total Revenue	430,364	146,699	88,107	79,678	(8,069)	736,779			
Total Income from Continuing Operations	430,364	146,699	88,107	79,678	(8,069)	736,779			
Expenses from Continuing Operations									
Employee expenses	210,040	102,365	59,997	4,848	(3)	377,247			
Supplies and services	144,688	35,728	26,974	71,176	(8,066)	270,500			
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	264	147	19	-	1,062			
Total Expenses from Continuing Operations	429,787	139,535	88,107	79,678	(8,069)	729,038			
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 Comprehensive Income by Major Departmental Service
for the year ended 30 June 2021

	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Inter-Departmental Service Eliminations	Total
	2020	2020	2020	2020	2020
	\$'000	\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations					
Appropriation revenue	353,665	94,272	86,567	-	534,504
User charges and fees	61,506	43,429	5,004	(8,098)	101,841
Grants and contributions	5,160	4,776	798	-	10,734
Other revenue	573	227	80	-	880
Total Revenue	420,904	142,704	92,449	(8,098)	647,959
Total Income from Continuing Operations	420,904	142,704	92,449	(8,098)	647,959
Expenses from Continuing Operations					
Employee expenses	208,499	100,019	62,265	(10)	370,773
Supplies and services	139,866	34,051	28,729	(8,088)	194,558
Grants and subsidies	413	43	29	-	485
Depreciation and amortisation	71,273	999	1,346	-	73,618
Impairment losses on financial assets	15	24	3	-	42
Other expenses	673	257	167	-	1,097
Total Expenses from Continuing Operations	420,739	135,393	92,539	(8,098)	640,573
Operating Result for the Year	165	7,311	(90)	-	7,386
Other Comprehensive Income					
Increase (decrease) in asset revaluation surplus	6,068	-	-	-	6,068
Total Comprehensive Income	6,233	7,311	(90)	-	13,454

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Financial Position
as at 30 June 2021

	Notes	2021 \$'000	2020 \$'000
Current Assets			
Cash and cash equivalents	C1	89,836	67,012
Receivables	C2	23,934	20,251
Inventories		301	267
Other current assets		7,501	7,974
Total Current Assets		121,572	95,504
Non Current Assets			
Property, plant and equipment	C3	1,163,626	1,174,508
Intangible assets	C4	22,347	20,864
Total Non Current Assets		1,185,973	1,195,372
Total Assets		1,307,545	1,290,876
Current Liabilities			
Payables	C5	67,587	45,868
Accrued employee benefits	C6	12,897	11,757
Other current liabilities	C7	183	429
Total Current Liabilities		80,667	58,054
Non Current Liabilities			
Other non current liabilities	C7	105	105
Total Non Current Liabilities		105	105
Total Liabilities		80,772	58,159
Net Assets		1,226,773	1,232,717
Equity			
Accumulated surplus		658,489	696,276
Asset revaluation surplus	C8-3	568,284	536,441
Total Equity		1,226,773	1,232,717

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 2021

	Justice Services		Legal and Prosecutions Services		Liquor, Gaming and Fair Trading Services		Women and Violence Prevention Services		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Current Assets										
Cash and cash equivalents	36,933	30,818	25,653	26,585	11,868	9,609	15,392	-	89,836	67,012
Receivables	9,901	7,535	11,032	10,257	2,234	2,459	767	-	23,934	20,251
Inventories	301	267	-	-	-	-	-	-	301	267
Other current assets	4,301	4,635	2,076	2,129	1,002	1,210	122	-	7,501	7,974
Total Current Assets	51,436	43,255	38,761	38,971	15,094	13,278	16,281	-	121,572	95,504
Non Current Assets										
Property, plant and equipment	1,153,633	1,166,265	4,060	3,701	3,214	2,542	2,719	-	1,163,626	1,174,508
Intangible assets	18,780	17,227	1,294	1,398	2,269	2,239	4	-	22,347	20,864
Total Non Current Assets	1,172,413	1,185,492	5,354	5,099	5,483	4,781	2,723	-	1,185,973	1,195,372
Total Assets	1,223,849	1,228,747	44,115	44,070	20,577	18,069	19,004	-	1,307,545	1,290,876
Current Liabilities										
Payables	31,580	26,572	12,715	14,344	8,107	4,952	15,185	-	67,587	45,868
Accrued employee benefits	6,326	6,502	4,151	3,497	1,915	1,758	505	-	12,897	11,757
Other current liabilities	168	285	-	-	-	144	15	-	183	429
Total Current Liabilities	38,074	33,359	16,866	17,841	10,022	6,854	15,705	-	80,667	58,054
Non Current Liabilities										
Other non current liabilities	-	-	-	-	105	105	-	-	105	105
Total Non Current Liabilities	-	-	-	-	105	105	-	-	105	105
Total Liabilities	38,074	33,359	16,866	17,841	10,127	6,959	15,705	-	80,772	58,159

Department of Justice and Attorney-General - Statement of Changes in Equity
for the year ended 30 June 2021

	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2019	-	722,903	530,505	1,253,408
Operating Result				
Operating result for the year	-	7,386	-	7,386
Other Comprehensive Income				
- Increase/(Decrease) in asset revaluation surplus	-	-	6,068	6,068
Total Comprehensive Income for the Year	-	7,386	6,068	13,454
Transactions with Owners as Owners:				
- Appropriated equity injections (Note C8-2)	34,940	-	-	34,940
- Equity withdrawals (Note C8-2)	(63,627)	-	-	(63,627)
- Equity withdrawals non-appropriated	(5,458)	-	-	(5,458)
- Equity classification adjustment (Note C8-3)	34,145	(34,013)	(132)	-
Net Transactions with Owners as Owners	-	(34,013)	(132)	(34,145)
Balance as at 30 June 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 (Note A3)	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

The accompanying notes form part of these statements.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Cash Flows
for the year ended 30 June 2021

	Notes	2021 \$'000	2020 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Service appropriation receipts		617,221	552,010
User charges and fees		102,556	102,848
Grants and other contributions		7,544	6,435
GST input tax credits from ATO		22,676	23,372
GST collected from customers		5,962	5,814
Interest receipts		60	11
Other		709	898
<i>Outflows:</i>			
Employee expenses		(374,531)	(376,822)
Supplies and services		(246,297)	(199,710)
Grants and subsidies		(4,526)	(485)
Insurance premiums		(680)	(671)
GST paid to suppliers		(22,616)	(23,196)
GST remitted to ATO		(5,928)	(5,728)
Other		(331)	(339)
Net cash provided by operating activities	CF-1	101,819	84,437
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Inflows:</i>			
Sales of property, plant and equipment	CF-2	500	-
<i>Outflows:</i>			
Payments for property, plant and equipment		(26,020)	(39,161)
Payments for intangibles		(5,673)	(8,742)
Net cash used in investing activities		(31,193)	(47,903)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Inflows:</i>			
Equity injections	CF-2	21,992	34,940
<i>Outflows:</i>			
Equity withdrawals		(71,370)	(69,085)
Net cash used in financing activities		(49,378)	(34,145)
Net increase (decrease) in cash and cash equivalents		21,248	2,389
Increase (decrease) in cash and cash equivalents from restructuring (Note A3)		1,576	-
Cash and cash equivalents – opening balance		67,012	64,623
Cash and cash equivalents – closing balance	C1	89,836	67,012

The accompanying notes form part of these statements.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Cash Flows
for the year ended 30 June 2021

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2021	2020
	\$'000	\$'000
Operating result	7,741	7,386
<i>Non-Cash items included in operating result:</i>		
Depreciation and amortisation expense	75,644	73,618
Loss on sale of property, plant and equipment	32	83
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade receivables	(501)	1,500
(Increase)/decrease in GST input tax credits receivable	94	262
(Increase)/decrease in long service leave reimbursement receivables	184	(119)
(Increase)/decrease in annual leave reimbursement receivables	(2,861)	1,006
(Increase)/decrease in equity injection receivable	696	1,944
(Increase)/decrease in other receivables	(701)	6
(Increase)/decrease in inventories	(34)	46
(Increase)/decrease in other current assets	473	(2,021)
(Increase)/decrease in other non current assets	-	7,048
Increase/(decrease) in accounts payable	21,124	6,157
Increase/(decrease) in accrued employee benefits	1,140	(3,300)
Assets and Liabilities of an operating nature (assumed)/relinquished as a result of machinery-of-Government changes	(967)	-
Increase/(decrease) in unearned revenue	(246)	(453)
Adjustment for straight-line and lease incentive reversals	-	1,321
Increase/(decrease) in non current accounts payable	-	(778)
Increase/(decrease) in lease incentive liability	-	(9,279)
Increase/(decrease) in security deposits	-	10
Net Cash Provided by Operating Activities	101,819	84,437

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.

Assets and liabilities received or transferred by the department as a result of machinery-of-Government changes are set out in Note A3.

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 2020.

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 2019-20 financial statements. 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 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 2021

A3 MACHINERY-OF-GOVERNMENT CHANGES

Transfers in – Controlled activities

Details of transfer: The functions and responsibilities of Office for Women and Violence Prevention were transferred from the Department of Children, Youth Justice and Multicultural Affairs to the Department of Justice and Attorney-General

Basis of transfer: Public Service Departmental Arrangements Notice (No.4) dated 12 November 2020

Date of transfer: Effective from 1 December 2020.

The assets and liabilities transferred as a result of this change were as follows:

	\$'000
Assets	
Cash	1,576
Receivables (trade debtors)	227
Building	<u>2,598</u>
	<u>4,401</u>
Liabilities	
Payables (accounts payable)	<u>(1,194)</u>
	<u>(1,194)</u>
Net assets	<u><u>3,207</u></u>

The increase in assets of \$3.207 million has been accounted for as an increase in contributed equity as disclosed in the Statement of Changes in Equity.

Budgeted appropriation revenue of \$92.301 million (controlled) was reallocated from the Department of Children, Youth Justice and Multicultural Affairs to the Department of Justice and Attorney-General as part of the machinery-of-Government changes.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

	2021	2020
	\$'000	\$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result		
Original budgeted appropriation	624,979	554,440
Supplementary amounts:		
Transfers from/to other headings (variation in headings)	(2,690)	(3,967)
Total appropriation received (cash)	622,289	550,473
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	22,358	6,389
Less: Closing balance of deferred appropriation payable to Consolidated Fund	25,049	22,358
Net appropriation revenue	619,598	534,504
Appropriation Revenue recognised in Statement of Comprehensive Income	619,598	534,504
Variance between original budgeted and actual appropriation revenue	5,381	19,936

Accounting policy - Appropriation revenue

Appropriations provided under the *Appropriation (2020-21) 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	50,195	49,771
Sale of goods	13,495	13,213
Licence fees	152	183
Other user charges and fees		
Court and regulatory fees	40,416	38,430
Property rental	173	244
Total	104,431	101,841

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 2021

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.

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

	2021	2020
	\$'000	\$'000
Revenue from contracts with customers		
Commonwealth grants	475	-
Other grants and contributions		
State government grants	5,271	5,971
Commonwealth grants	1,481	33
Industry contributions	419	423
Goods and services received below fair value	4,340	4,307
Total	11,986	10,734

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 \$5.271 million in 2020-21 (2020: \$5.971) 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 2020-21 are as follows:

\$3.881 million (2020: \$3.591 million) received from the Legal Assistance Service Program for the Legal Services Commission and associated disciplinary functions, \$1.213 million (2020: \$1.192 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 and \$1.481 million received from the Department of Children, Youth Justice and Multicultural Affairs to address emergent needs relating to COVID-19 and to enhance service delivery across Magistrates Courts, Specialist Domestic and Family Violence Courts and Victim Assist Queensland by increasing access to legal assistance.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

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

	2021	2020
	\$'000	\$'000
** Received from		
<i>Goods/Services</i>		
Department of Communities, Housing and Digital Economy	4,340	4,306
Office of Industrial Relations	-	1
	4,340	4,307

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

Employee benefits

Wages and salaries	295,127	290,083
Annual leave levy/expense	30,095	29,882
Employer superannuation contributions	39,436	38,077
Long service leave levy/expense	7,079	6,763
Termination benefits	862	888
Other employee benefits	1,252	1,397

Employee related expenses

Workers' compensation premium	1,482	1,325
Other employee related expenses	1,914	2,358
Total	377,247	370,773

	2021	2020
Full-time equivalent employees	3,521	3,455

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

The Queensland Government's Annual Leave Central Scheme (ALCS) became operational on 30 June 2008 for departments, commercialised business units and shared service providers. Under this 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 2021

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 QSuper defined benefit plan 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

	2021 \$'000	2020 \$'000
Service Procurement *	88,794	18,662
Property utilities and maintenance	33,442	32,834
Office accommodation	27,022	24,596
Consultants and contractors	27,577	27,121
Computing expenses	16,505	16,609
Outsourced works	11,971	9,453
Payment for shared services and other service contributions	10,107	9,744
Travel	5,528	6,118
Printing, postage and stationery	5,264	5,347
Telephone	3,500	4,858
Witness and juror fees	6,026	5,314
Police checks	6,815	6,638
Document archiving and destruction costs	5,101	5,331
Plant and equipment maintenance	3,106	3,216
Conveyance / burial of deceased persons	3,369	3,415
Other **	16,373	15,302
Total	270,500	194,558

* Service Procurement includes \$67.507 million in the 2020-21 financial year, 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 office accommodation line item.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

B2 EXPENSES (continued)

B2-3 GRANTS AND SUBSIDIES

	2021 \$'000	2020 \$'000
COVID-19 Sexual, Domestic and Family Violence assistance programs	2,646	-
Domestic and Family Violence programs	582	-
Investing in Queensland Women grant program	270	-
Queensland Human Rights Commission	219	-
Women's Legal Service Queensland	380	21
National Coroners' Information System	107	107
Community Legal Centres Queensland	60	90
National Judicial College of Australia	74	85
Australian Institute of Criminology	45	45
Australasian Institute of Judicial Administration	48	47
Australian and New Zealand School of Government	27	27
Australian Pro Bono Centre	20	20
Other	87	43
Total	4,565	485

B2-4 DEPRECIATION AND AMORTISATION

Depreciation (Note C3-1 & C3-5)	71,415	70,698
Amortisation (Note C4-1 & C4-3)	4,229	2,920
Total	75,644	73,618

B2-5 OTHER EXPENSES

Insurance premium - Queensland Government Insurance Fund	680	671
External audit fees	323	323
Losses:		
Public moneys	6	1
Public property	32	83
Special payments:		
Ex-gratia payments	7	1
Other	14	18
Total	1,062	1,097

Audit fees

Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$323,000 (2020: \$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 2020-21 did not include any payments over \$5,000.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2021	2020
	\$'000	\$'000
Imprest accounts	38	41
Cash at bank	89,798	66,971
Total	89,836	67,012

Accounting policy - Cash and cash equivalents

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

Departmental bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds, except for Crown Law, which operates its own bank account. The Crown Law bank account was part of the Cash Management Incentives Regime until 31 October 2020, when the Under Treasurer approved Crown Law funds be transferred to the Group Deposit Facility (GDF) with the Commonwealth Bank of Australia (CBA). The CBA pays interest directly to the GDF at the Reserve Bank Australia Target Cash Rate plus 0.5% in accordance with the Banking Contract between the CBA and the State of Queensland. The Crown Law bank balance as at 30 June 2021 is \$23.3 million (2020: \$21.1 million).

C2 RECEIVABLES

Trade debtors	5,905	5,397
Less: Allowance for impairment loss	(119)	(112)
	5,786	5,285
Contract assets	5,177	4,583
GST receivable	2,478	2,572
Long service leave reimbursements	1,368	1,552
Annual leave reimbursements	6,933	4,072
Equity injection receivable	866	1,562
Other	1,326	625
Total	23,934	20,251

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 2021 is \$3.317 million (2020: \$3.728 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 2021

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 2021 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 2021 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

	2021			2020		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	160	0.10%	-	223	0.09%	-
1 to 30 days overdue	80	0.14%	-	194	0.12%	-
31 to 60 days overdue	40	0.58%	-	4	0.45%	-
61 to 90 days overdue	-	1.87%	-	25	1.53%	-
> 90 days overdue	3	4.54%	-	47	3.70%	2
Total	283		-	493		2

Impairment group – Receivables from employee debtors

	2021			2020		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	-	19.64%	-	3	18.35%	1
1 to 30 days overdue	1	26.36%	-	-	25.43%	-
31 to 60 days overdue	-	41.77%	-	1	42.43%	-
> 90 days overdue	28	54.42%	15	38	61.35%	23
Total	29		15	42		24

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF RECEIVABLES (continued)

Impairment group – Legal Services Commission court cost receivables

	2021			2020		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	132	34.58%	46	73	37.78%	28
1 to 30 days overdue	-	51.86%	-	-	63.26%	-
31 to 60 days overdue	10	57.01%	6	-	46.70%	-
> 90 days overdue	72	68.12%	49	76	70.77%	54
Total	214		101	149		82

Impairment group – Receivables from government debtors

	2021			2020		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	3,971	0.00%	-	3,139	0.00%	-
1 to 30 days overdue	678	0.00%	-	580	0.00%	-
31 to 60 days overdue	233	0.00%	-	384	0.00%	-
61 to 90 days overdue	175	0.00%	-	276	0.00%	-
> 90 days overdue	322	0.00%	-	334	0.00%	-
Total	5,379		-	4,713		-

Disclosure - Movement in loss allowance for trade and other debtors

	2021 \$'000	2020 \$'000
Loss allowance as at 1 July	112	115
Increase/decrease in allowance recognised in the operating result	20	42
Amounts written-off during the year in respect of bad debts*	(13)	(45)
Loss allowance as at 30 June	119	112

* 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 2021

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

30 June 2021

	Land	Buildings	Heritage and Cultural Assets	Plant and Equipment	Work In Progress (WIP)	Total
	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'000	2021 \$'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 (Note A3)	-	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

Department of Justice and Attorney-General
Notes to the Financial Statements
for the year ended 30 June 2021

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

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

30 June 2020	Land		Buildings		Heritage and Cultural Assets		Plant and Equipment		Work in Progress (WIP)		Total	
	2020	\$'000	2020	\$'000	2020	\$'000	2020	\$'000	2020	\$'000	2020	\$'000
Gross	173,956		1,578,822		66,542		88,795		10,343		1,918,458	
Less: Accumulated depreciation	-		(639,604)		(47,109)		(57,237)		-		(743,950)	
Carrying amount at 30 June 2020	173,956		939,218		19,433		31,558		10,343		1,174,508	
<i>Represented by movements in carrying amount:</i>												
Carrying amount at 1 July 2019	171,184		955,168		20,279		28,767		24,621		1,200,019	
Acquisitions	-		-		100		121		38,940		39,161	
Donations received / (made)	(13)		-		-		-		-		(13)	
Disposals	-		-		(31)		(3)		-		(34)	
Transfers between classes and intangible assets	-		41,067		575		11,576		(53,218)		-	
Revaluation increments	2,868		3,078		205		-		-		6,151	
Revaluation decrements	(83)		-		-		-		-		(83)	
Assets not previously recognised	-		-		-		5		-		5	
Depreciation expense	-		(60,095)		(1,695)		(8,908)		-		(70,698)	
Carrying amount at 30 June 2020	173,956		939,218		19,433		31,558		10,343		1,174,508	

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
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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 - 22 years
Computer equipment	2 - 26 years
Office equipment	5 - 19 years
Electrical equipment	14 - 16 years
Furniture	7 - 22 years
Plant and machinery	7 years
Other	3 - 18 years

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

C3-6 IMPAIRMENT

Accounting policy

Indicators of impairment and determining recoverable amount

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

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

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

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

Recognising impairment losses

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

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

Reversal of impairment losses

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

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

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

Department of Justice and Attorney-General
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C4 INTANGIBLES AND AMORTISATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software Purchased		Software Internally Generated		Software: Work In Progress		Total	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Gross	11,170	9,587	93,502	84,074	1,597	7,001	106,269	100,662
Less: Accumulated amortisation	(8,804)	(8,645)	(75,118)	(71,153)	-	-	(83,922)	(79,798)
Carrying amount at 30 June	2,366	942	18,384	12,921	1,597	7,001	22,347	20,864
<i>Represented by movements in carrying amount:</i>								
Carrying amount at 1 July	942	1,190	12,921	11,652	7,001	2,236	20,864	15,078
Acquisitions	-	-	-	-	5,673	8,742	5,673	8,742
Disposals	-	(36)	-	-	-	-	-	(36)
Transfers between classes and property, plant and equipment assets	1,688	74	9,428	3,903	(11,077)	(3,977)	39	-
Amortisation	(264)	(286)	(3,965)	(2,634)	-	-	(4,229)	(2,920)
Carrying amount at 30 June	2,366	942	18,384	12,921	1,597	7,001	22,347	20,864

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C4 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C4-2 RECOGNITION AND MEASUREMENT

Accounting policy

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

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

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

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

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

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

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	5 - 23 years
Software internally generated	4 - 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.

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 \$4.924 million (2020: \$5.514 million) and a remaining amortisation period of 4 years.
- Blue Card Services IT System that has a carrying amount of \$10.604 million (2020: \$4.069 million) and a remaining amortisation period of 4 years.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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C5 PAYABLES

	2021	2020
	\$'000	\$'000
Trade creditors	35,974	17,190
Deferred appropriation payable to Consolidated Fund	25,049	22,358
Equity withdrawal payable	6,078	5,700
Other	486	620
Total	67,587	45,868

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	1,626	76
Annual leave levy payable	9,078	7,668
Long service leave levy payable	1,984	1,819
Judicial allowance	78	40
Superannuation payable	131	2,154
Total	12,897	11,757

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	117	143
Other unearned revenue	66	286
Total	183	429

Non-Current

Security deposits	105	105
Total	105	105

Disclosure – Contract liabilities

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

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C8 EQUITY

C8-1 CONTRIBUTED EQUITY

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

- Appropriations for equity adjustments (refer Note C8-2); and
- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-Government changes (refer Note A3).

C8-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from consolidated fund to equity adjustment

	2021	2020
	\$'000	\$'000
Original budgeted equity adjustment appropriation	(45,458)	(30,008)
Supplementary amounts:		
Transfers from/to other headings - variation in headings	2,222	3,897
Equity adjustment receipts (payments)	(43,236)	(26,111)
Less: Opening balance of equity adjustment receivable	1,562	3,506
Plus: Closing balance of equity adjustment receivable	866	1,562
Plus: Opening balance of equity adjustment payable	632	-
Less: Closing balance of equity adjustment payable	737	632
Equity adjustment recognised in Contributed Equity	(44,037)	(28,687)
Variance between original budgeted and actual equity adjustment appropriation	(1,421)	(1,321)

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	Buildings	Heritage and Cultural Assets	Total
	\$'000	\$'000	\$'000	\$'000
Balance 1 July 2019	107,354	408,749	14,402	530,505
Revaluation increments	2,868	3,078	205	6,151
Revaluation decrements	(83)	-	-	(83)
Equity classification adjustment*	2	(123)	(11)	(132)
Balance - 30 June 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

* 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

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

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

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

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

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

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

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

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES

Land

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2020-21	2019-20		
Land - Court houses	Specific appraisals	Indexation	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 2021.

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 2019-20 financial year. As indices were developed for the movements in each relevant property market based on the publicly available sales data over the 2019-20 financial year, it is a level 2 fair value in line with the previous specific appraisals.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2021.

Buildings

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2020-21	2019-20		
Buildings - Court houses	Specific appraisals	Indexation	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 2021.

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 2019-20 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 2021.

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D1 FAIR VALUE MEASUREMENT (continued)

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

Heritage and cultural assets

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2020-21	2019-20		
Heritage buildings - Court house	Specific appraisals	Indexation	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 2021.

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 2021.

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2020-21	2019-20		
Artwork - all locations	Desktop	Desktop	31-Mar-17	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 2021 by Bettina MacAulay of MacAulay Partners, 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 2021. The fair value of artwork at 30 June 2021 is \$6.768 million (2020: \$6.582 million).

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

	Level 2		Level 3		Total	
	2020-21 \$'000	2019-20 \$'000	2020-21 \$'000	2019-20 \$'000	2020-21 \$'000	2019-20 \$'000
Land - Court houses	22,078	173,956	130,578	-	152,656	173,956
Buildings - Court houses	-	-	943,252	939,218	943,252	939,218
Heritage buildings-Court houses	-	-	18,401	12,851	18,401	12,851
Artwork - all locations	-	-	6,768	6,582	6,768	6,582
Total	22,078	173,956	1,098,999	958,651	1,121,077	1,132,607

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.

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D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS

(a) Risk exposure

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

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

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

(b) Risk measurement and management strategies

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

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

D2-3 CREDIT RISK DISCLOSURES

Credit risk management practices

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

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

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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D2 FINANCIAL RISK DISCLOSURES (continued)

D2-4 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

Liquidity risk refers to the situation where the organisation may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

There is a surplus of \$40.905 million (2020: \$37.450 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 2021, the following cases were filed in the courts naming the State of Queensland acting through the Department of Justice and Attorney-General as defendant:

	2021 Number of cases	2020 Number of cases
Federal Circuit Court	-	1
Supreme Court	3	-
District Court	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:

	2021 \$'000	2020 \$'000
Buildings		
Not later than 1 year	4,703	7,450
	<u>4,703</u>	<u>7,450</u>
Intangibles		
Not later than 1 year	206	202
	<u>206</u>	<u>202</u>

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 2020-21 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 during the 2020-21 financial year in response to the COVID-19 pandemic.

Operating Statement - Controlled

2021
\$'000

Significant expense transactions arising from COVID-19

COVID-19 Sexual, Domestic and Family Violence assistance programs *	2,646
COVID-19 Service procurement payments *	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*	13,468
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* These 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.

Property, plant and equipment assets controlled by the department are located across Queensland. At 30 June 2021, the department's asset valuers assessed the market evidence available and determined that whilst some of the reduction in value is attributable to the pandemic it is not possible to quantify the impact of the pandemic.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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E2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME (Controlled Activities)

	2021	2021	Budget
Variance	Actual	Original	Variance
Notes	\$'000	Budget	\$'000
		\$'000	\$'000
Income from Continuing Operations			
Appropriation revenue	619,598	647,337	(27,739)
User charges and fees	V1 104,431	99,664	4,767
Grants and contributions	11,986	13,368	(1,382)
Other revenue	764	404	360
Total Revenue	736,779	760,773	(23,994)
Expenses from Continuing Operations			
Employee expenses	377,247	382,876	(5,629)
Supplies and services	V2 270,500	297,105	(26,605)
Grants and subsidies	4,565	1,218	3,347
Depreciation and amortisation	75,644	75,111	533
Impairment losses on financial assets	20	-	20
Other expenses	1,062	1,865	(803)
Total Expenses from Continuing Operations	729,038	758,175	(29,137)
Operating Result for the Year	7,741	2,598	5,143
OTHER COMPREHENSIVE INCOME			
<i>Items that will not be reclassified to Operating Result</i>			
Increase (decrease) in asset revaluation surplus	32,486	-	32,486
Total for Items that will not be reclassified to Operating Result	32,486	-	32,486
TOTAL COMPREHENSIVE INCOME	40,227	2,598	37,629

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

V1. The increase is mainly due to an increased number of Blue Card applications (\$8.6 million) and higher demand for Crown Law legal services (\$2.6 million). This is partially offset by a decrease in Court Services Queensland fee revenue (\$5.2 million) and Registry of Births, Deaths and Marriages services provided (\$1.1 million).

V2. The decrease primarily reflects funding re-aligned between financial years (\$19.5 million), expenditure category reclassifications (\$5.5 million) and a lower level of general supplies and services (\$5.5 million) due to COVID-19 impacts and operational savings. This is partially offset by an increase in leasehold accommodation expenses and additional property costs in relation to COVID-19 impacts (\$4.1 million) and payments for contingent labour corresponding to a higher level of own source revenue (\$1.5 million).

E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION (Controlled Activities)

The department was not required to include a budgeted Statement of Financial Position in the 2020-21 Service Delivery Statement. Consequently no budgeted Statement of Financial Position was presented to Parliament for the 2020-21 financial year.

E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS (Controlled Activities)

The department was not required to include a budgeted Statement of Cash Flows in the 2020-21 Service Delivery Statement. Consequently no budgeted Statement of Cash Flows was presented to Parliament for the 2020-21 financial year.

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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	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administered Income								
Appropriation revenue *	122,095	115,882	76,944	46,269	475,508	247,613	674,547	409,764
User charges and fees	572	662	56,866	71,330	-	-	57,438	71,992
Royalties and land rents	-	-	8,000	8,000	-	-	8,000	8,000
Grants and contributions	-	-	-	-	2,188	2,293	2,188	2,293
Interest revenue - solicitor trusts	1,293	17,124	-	(22)	-	-	1,293	17,102
Other revenue	5,737	5,581	3,874	4,190	-	(571)	9,611	9,200
Total Administered Income	129,697	139,249	145,684	129,767	477,696	249,335	753,077	518,351
Administered Expenses								
Employee expenses	76,291	79,416	-	-	-	-	76,291	79,416
Supplies and services	4,252	5,474	1,020	1,758	-	-	5,272	7,232
Grants and subsidies	15,793	15,856	75,254	44,508	287,696	249,335	378,743	309,699
Benefit payments	25,694	14,897	-	-	-	-	25,694	14,897
Impairment losses on financial assets	461	271	1,699	2,008	-	-	2,160	2,279
Other expenses	-	64	1,772	1,450	190,000	-	191,772	1,514
Total Administered Expenses	122,491	115,978	79,745	49,724	477,696	249,335	679,932	415,037
Transfers of Administered Income to Government **	7,206	23,271	65,939	80,043	-	-	73,145	103,314
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).

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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	
		2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Administered Assets											
<i>Current</i>											
Cash and cash equivalents		20,214	23,973	18,430	35,439	-	393	-	38,644	59,805	
Receivables	F1-9	60,329	47,147	2,025	(9,948)	-	5,214	-	62,354	42,413	
Prepayments		603	754	-	-	-	580	-	603	1,334	
Total Current Assets		81,146	71,874	20,455	25,491	-	6,187	-	101,601	103,552	
<i>Non Current</i>											
Prepayments - Queens Wharf Casino exclusivity licence fee		-	-	91,500	91,500	-	-	-	91,500	91,500	
Total Non Current Assets		-	-	91,500	91,500	-	-	-	91,500	91,500	
Total Assets		81,146	71,874	111,955	116,991	-	6,187	-	193,101	195,052	
Administered Liabilities											
<i>Current</i>											
Payables		3,700	2,989	16,276	21,311	-	6,187	-	19,976	30,487	
Accrued employee benefits	F1-10	9,271	7,293	-	-	-	-	-	9,271	7,293	
Provisions - Victim assistance claims	F1-11	13,309	12,800	-	-	-	-	-	13,309	12,800	
Total Current Liabilities		26,280	23,082	16,276	21,311	-	6,187	-	42,556	50,580	
<i>Non Current</i>											
Accrued employee benefits		7,366	6,301	-	-	-	-	-	7,366	6,301	
Provisions - Victim assistance claims	F1-11	46,531	41,523	-	-	-	-	-	46,531	41,523	
Unearned revenue		-	-	91,500	91,500	-	-	-	91,500	91,500	
Total Non Current Liabilities		53,897	47,824	91,500	91,500	-	-	-	145,397	139,324	
Total Liabilities		80,177	70,906	107,776	112,811	-	6,187	-	187,953	189,904	
Net Administered Assets		969	968	4,179	4,180	-	-	-	5,148	5,148	

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

F1 ADMINISTERED ITEMS (continued)

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

	2021	2020
	\$'000	\$'000
Original budgeted administered appropriation	460,636	435,068
Supplementary amounts:		
Transfers from/(to) other headings (variation in headings)	468	70
Unforeseen expenditure	188,940	18,807
Total administered appropriation received (cash)	650,044	453,945
Less: Equity injection	340	2,592
Less: Opening balance of administered appropriation revenue receivable	30,863	72,452
Plus: Closing balance of administered appropriation revenue receivable	55,706	30,863
Administered appropriation revenue recognised in Note F1-1	674,547	409,764

F1-4 USER CHARGES AND FEES

Revenue from contracts with customers		
Licence fees	51,248	67,233
Sale of services	386	481
Other user charges and fees		
Other regulatory fees	5,804	4,278
Total	57,438	71,992

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	67,452	69,106
Employer superannuation contributions	4,660	4,719
Long service leave levy	856	868
Annual leave levy	2,548	3,381
Employee Related Expenses		
Other employee related expenses	775	1,342
Total	76,291	79,416

	2021	2020
Full-Time Equivalent Employees	178	167

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

F1 ADMINISTERED ITEMS (continued)

F1-6 GRANTS AND SUBSIDIES

	2021	2020
	\$'000	\$'000
Legal Aid Queensland	179,189	166,494
Gambling Community Benefit Fund	74,740	43,898
Crime and Corruption Commission	63,563	63,924
Aboriginal and Torres Strait Islander Legal Service	24,770	484
Queensland Family and Child Commission	13,678	12,692
Queensland Human Rights Commission	7,263	6,929
Office of the Information Commissioner	7,289	7,249
Legal Services Commission	3,881	3,591
Supreme Court Library Queensland	3,922	3,827
Safe Night Precinct Boards	273	298
Bar Association Queensland	175	171
Victim Assist Queensland	-	71
COVID-19 Liquor licence fee refunds	-	71
Total	378,743	309,699

F1-7 BENEFIT PAYMENTS

Victim Assist Queensland payments	23,355	11,984
Appeal costs payments	2,339	2,913
Total	25,694	14,897

F1-8 OTHER EXPENSES

Property agents and motor dealers claims	1,772	1,514
Queensland Floods Class Action settlement contribution *	190,000	-
Total	191,772	1,514

* \$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	10,382	15,955
Less: Allowance for impairment	(8,552)	(6,853)
	1,830	9,102
Monetary penalties receivable	6,593	6,414
Less: Allowance for impairment	(5,185)	(4,789)
	1,408	1,625
Pecuniary penalty orders receivable	15,699	15,703
Less: Allowance for impairment	(14,408)	(15,442)
	1,291	261
GST receivable	27	20
Appropriation receivable	55,706	30,863
Solicitors' Trust Account interest	99	174
Annual leave reimbursements	1,373	135
Long service leave reimbursements	423	178
Other	197	55
Total	62,354	42,413

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

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.

	2021 \$'000	2020 \$'000
F1-10 PAYABLES		
Trade creditors	656	7,157
Transfers to Government payable	19,122	23,228
Other	198	102
Total	19,976	30,487

F1-11 ACCRUED EMPLOYEE BENEFITS

Current

Wages outstanding	567	442
Annual leave levy payable	933	767
Long service leave levy payable	226	206
Expense of Office and Jurisprudential allowance	4,774	3,269
Judges' long leave	2,771	2,609
Total	9,271	7,293

Non current

Judges' long leave	7,366	6,301
Total	7,366	6,301

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 2021

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 2020-21 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 2020 to 30 June 2021 and Brisbane Casino licence revenue from 1 April 2020 to 30 September 2020. The amount of revenue forgone from 1 July 2020 to 30 June 2021 is calculated to be approximately \$22.00 million based on the licences renewed during this time.

BUDGET TO ACTUAL COMPARISON

	Variance Notes	2021 Actual \$'000	2021 Original Budget \$'000	Budget Variance \$'000
INCOME AND EXPENDITURE				
Administered Income				
Appropriation revenue	V1	674,547	491,984	182,563
User charges and fees		57,438	53,634	3,804
Royalties and land rents		8,000	8,000	-
Grants and contributions		2,188	2,089	99
Interest revenue		1,293	7,723	(6,430)
Other revenue		9,611	5,839	3,772
Total Administered Income		753,077	569,269	183,808
Administered Expenses				
Employee expenses		76,291	78,317	(2,026)
Supplies and services		5,272	4,874	398
Grants and subsidies		378,743	380,398	(1,655)
Benefit payments	V2	25,694	29,530	(3,836)
Impairment losses on financial assets		2,160	850	1,310
Other expenses	V3	191,772	1,549	190,223
Total Administered Expenses		679,932	495,518	184,414
Transfers of Administered Income to Government		73,145	73,751	(606)
Operating Surplus/(Deficit)		-	-	-

Notes Explaining Major Variances for Administered Activities

V1. The variance mainly relates to the Queensland Floods Class Action settlement (\$190 million). This is partially offset by a decrease in benefit payments due to adjustments made to the provision of victims of crime financial assistance and compensation scheme (\$4.8 million).

V2. The variance mainly relates to adjustments made to the provision for victims of crime financial assistance and compensation scheme (\$4.8 million).

V3. The variance mainly relates to the Queensland Floods Class Action settlement (\$190 million).

The department was not required to include a budgeted Statement of Financial Position in the 2020-21 Service Delivery Statement. Consequently no budgeted Statement of Financial Position for administered items was presented to Parliament for the 2020-21 financial year.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

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 2020-21.

	Total Revenue		Total Expenses		Net surplus/(deficit)		Total Current Assets		Total Current Liabilities		Net Assets	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Court Suitors Fund - <i>Court Funds Act 1973 s 5</i> - Holds money relating to the civil matters pending finalisation of the court action.	19,246	56,352	23,836	43,464	(4,590)	12,888	30,512	35,102	30,512	35,102	-	-
Crown Law - Holding account to remit settlement funds to recipients in accordance with instructions from Crown Law clients.	238,732	251,635	239,898	249,168	(1,166)	2,467	2,484	3,650	2,484	3,650	-	-
Queensland Civil and Administrative Tribunal - <i>Queensland Civil and Administrative Tribunal Act 2009 s 161</i> - 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.	-	-	-	-	-	-	18	18	18	18	-	-
Funeral Benefit Trust Fund - <i>Funeral Benefit Business Act 1982 s 9(1)</i> - Holds money from contributors as a result of agreements that were made between 1940 and 1973.	40	84	65	68	(25)	16	5,279	5,310	25	31	5,254	5,279
Australian Coordinating Registry - <i>Births, Deaths and Marriages Registration Act 2003 s 39</i> - Holds money relating to the application, assessment and distribution of Fact of Death and Cause of Death matters.	1,262	1,476	1,539	971	(277)	505	1,096	1,373	-	-	1,096	1,373

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

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 124 trustees as at 30 June 2021 is \$1,223,898 (2020: \$1,163,898).

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 \$0.16 million (2020: \$0.11 million) were earned by the department for providing these agency services. This amount is accounted for in controlled user charges (Note B1-2).

	2021	2020
	\$'000	\$'000
Balance 1 July	3,318	4,124
Collections	27,979	64,272
Distributions to principals	(28,363)	(65,078)
Balance 30 June	<u>2,934</u>	<u>3,318</u>

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2021

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 2020-21 and 2019-20. 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.
Executive Director, Office for Women and Violence Prevention	The Executive Director, 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 2021

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 2020-21 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.

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

Notes to the Financial Statements

for the year ended 30 June 2021

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

2019-20

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	447	2	10	56	-	515
Deputy Director-General, Justice Services	253	2	6	27	-	288
Deputy Director-General, Liquor, Gaming and Fair Trading (Appointed 28/10/2019)	175	2	4	15	-	196
Deputy Director-General, Liquor, Gaming and Fair Trading (Acting to 27/10/2019)	79	1	1	8	-	89
Assistant Director-General, Corporate Services	237	2	6	26	-	271
Assistant Director-General, Strategic Policy and Legal Services	222	2	5	24	-	253
Crown Solicitor	280	2	6	36	-	324
Director of Public Prosecutions (to 15/12/2019, appointed 19/6/2020)	252	24	6	32	-	314
Director of Public Prosecutions (Acting from 16/12/2019 to 18/6/2020)	234	1	5	16	-	256
Executive Director, Financial Services	196	2	4	20	-	222

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

Based upon KMP declarations, 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 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.

Note A3 outlines a transfer of assets and liabilities from the Department of Children, Youth Justice and Multicultural Affairs arising from a machinery-of-Government change during 2020-21.

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

Accounting standards applied for the first time

New accounting standards applied for the first time in 2020-21:
- AASB 1059 *Service Concession Arrangements: Grantors*

No accounting standards or interpretations that apply to the department for the first time in 2020-21 have any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2020-21.

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 addresses the financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The department has not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

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 2021

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 2021 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.



Corynne Scott CPA
Executive Director, Financial Services

27 August 2021



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 2021, 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 2021, 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 (\$961.7 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% 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 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. <p>For this year courthouses and heritage buildings were comprehensively revalued. For these assets:</p> <ul style="list-style-type: none"> • Assessing the appropriateness of the building components used for measuring gross replacement cost with reference to the Department of Justice and Attorney-General's asset management plans, the unit costs of its recent projects, and common industry practices. • For unit rates: <ul style="list-style-type: none"> ○ Assessing the competence, capability and objectivity of the experts used by the entity to develop the models ○ Obtaining an understanding of the methodology used, and assessing its appropriateness with reference to common industry practices ○ On a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rate of the modern substitute (including locality factors and oncosts) and adjustment for excess quality or obsolescence.

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 2021:

- 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.



27 August 2021

John Welsh
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix 2 SDS Performance

2020–21 Annual report performance

Service standards and other measures	Notes	2016–17 Actual	2017–18 Actual	2018–19 Actual	2019–20 Actual	2020-21 Target	2020-21 Actual
Justice Services							
Service: Courts and Tribunals							
Supreme Court – Trial Division							
Backlog indicator (greater than 24 months) per cent							
• Civil law	1	7%	7.2%	9.1%	8.4%	5%	8.5%
• Criminal law	2	2.2%	3.1%	4.3%	1.5%	5%	2.2%
Clearance rate (finalisations/lodgements) per cent							
• Civil law	1,3	93.5%	99.9%	97.9%	99.2%	100%	88.6%
• Criminal law	-	87.5%	110.9%	100.5%	99.1%	100%	100.9%
District Court							
Backlog indicator (greater than 24 months) per cent							
• Civil law	1	4.1%	4.2%	4.9%	4.9%	5%	5.9%
• Criminal law	1	3.4%	4.4%	4.4%	4.5%	5%	5.9%
Clearance rate (finalisations/lodgements) per cent							
• Civil law	4	99.7%	101%	106.4%	97.4%	100%	118.7%
• Criminal law	-	97.6%	95.6%	98.8%	97.9%	100%	106%
Magistrates Court							
Backlog indicator (greater than 12 months) per cent							
• Civil law	5	8.2%	10.4%	10.6%	12.2%	7.5%	12.2%
• Criminal law	5	14.5%	13%	13%	9.8%	10.5%	19.2%
Clearance rate (finalisations/lodgements) per cent							
• Civil law	6	96.2%	103.6%	102.1%	100.8%	100%	111%
• Criminal law	6	100.4%	101.1%	98.6%	82.9%	100%	113%
Childrens Court							
Backlog indicator (greater than 12 months) per cent							
• Civil law	5	14.8%	17%	15%	18.9%	8%	19.8%
• Criminal law	5	6.3%	4.1%	7.4%	7.5%	7%	9.6%
Clearance rate (finalisations/lodgements) per cent							
• Civil law	-	91.9%	98.4%	91.3%	92.3%	100%	105%
• Criminal law	6	95.6%	92.3%	98.9%	86.8%	100%	118.8%
Coroners Court							
Backlog indicator (greater than 24 months) per cent	7	16.6%	17.7%	17.6%	14.8%	5%	14.2%
Clearance rate (finalisations/lodgements) per cent	-	89.7%	93.1%	101.1%	102%	100%	102.3%
Land Court and Tribunals							
Backlog indicator (greater than 24 months) per cent	8	5%	14%	17%	33.5%	5%	28.2%
Clearance rate (finalisations/lodgements) per cent	9	105%	103%	103.7%	107.7%	100%	118.8%
Queensland Civil and Administrative Tribunal							
Overall satisfaction with services provided	-	82%	81%	82%	82%	80%	79%
Clearance rate (finalisations/lodgements) per cent	-	96%	100%	96%	97%	100%	94%
Service: Registration of births, deaths, marriages, and name changes							
Average time to register life events (days):							
• births	10	4.9	2.7	3.7	3.9	6	4.1
• deaths	11	2.5	2.2	2.1	2.2	2	2.8

Service standards and other measures	Notes	2016–17 Actual	2017–18 Actual	2018–19 Actual	2019–20 Actual	2020-21 Target	2020-21 Actual
• marriages	12	2.9	2.3	3.1	3.7	5	3.9
• changes of name	13	7.6	3.8	1.1	3.9	7	3.7
Average time to issue life event certificates (days)	-	4.4	4	4.2	4	4.5	4.3
Average cost per life event registration	14	-	-	\$35.06	\$40.88	\$38	\$41.15
Service: Public Guardianship							
Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule	15	92.4%	91.6%	94.9%	84.9%	90%	73%
Percentage of vulnerable children at visitable sites visited by the Community Visitors (child) in accordance with the designated visiting schedule	16	90.1%	85.5%	80.9%	86%	90%	82.4%
Percentage of vulnerable children in visitable homes visited by Community Visitors (child) in accordance with the designated visiting schedules	-	84.4%	78.6%	82.8%	84.9%	80%	72.5%
Percentage of guardianship decisions made in consultation with the client/interested persons	-	98.2%	97.2%	96.8%	98%	95%	98.5%
Percentage of investigations closed within 9 months from commencement for clients aged 65 or over	17	-	-	70.9%	60.3%	80%	63.5%
Service: Blue Card Services							
Percentage of blue card holder overall satisfaction with blue card application process and service.	-	-	-	93.2%	93.6%	85%	90.3%
Average processing cost per outcome (excluding assessment of police or disciplinary information).	18	-	-	\$24.88	\$18.72	\$27.47	NIL

NOTES:

1. There are many factors outside the court's control which 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.
2. The variance between the 2020–21 target and the 2020–21 actual result can be attributed to the very low number of pending matters as at 30 June 2021. As at that date, there were 17 matters greater than 24 months old.
3. The variance between the 2020–21 target and the 2020–21 actual result can be attributed to a combination of an increase in lodgements of 2.5% and a decrease of 10.7% in finalisations during 2020–21. Progression of civil matters through to finalisation is generally directed by the parties involved rather than the court.
4. The significant positive variance between the 2020–21 target and the 2020–21 actual result is attributed to a reduction in the number of lodgements throughout the year whilst finalisation rates remained steady.
5. Factors outside the court's control (such as the appearance (or not) of defendants and witnesses and the readiness of parties to proceed) can delay the progression of matters through the court during the 12-month period from lodgement. There has also been an increasing volume of more serious cases being lodged which take longer to finalise.
6. The variance between the 2020–21 target and the 2020–21 actual result can be attributed to COVID-19 and the response and recovery processes put in place. The number of cases finalised has been high as the backlog that accrued in 2019–20 due to COVID-19 was cleared.
7. Factors outside the court's control influence the court's ability to finalise cases which impact on backlogs. Coroners rely on other agencies to provide reports, including autopsy, toxicology, and police investigation reports; await outcomes of other investigative processes (e.g., workplace health and safety investigations); and are required to await outcomes of criminal proceedings before proceeding to inquest. Partner agencies are working together on strategies to address the backlog.
8. As at 30 June 2021, there were 124 active cases, with 35 of those cases greater than 24 months old. However, subsequent to 30 June 2021, 22 of the 35 cases greater than 24 months old are no longer active, and this will impact favourably on results for the first quarter of 2021–22. The court is actively reviewing and case managing all pending cases.
9. The variance between the 2020–21 target and the 2020–21 actual result can be attributed to the continual decrease in lodgements throughout the year, combined with increased finalisations.
10. The benefits of online birth registration system continue to be favourable for this measure. In 2020–21, operational efficiencies resulted in improved performance in birth registrations, which is expected to continue in 2021–22.
11. The significant negative variance between the 2020-21 target and the 2020-21 actual result is attributed to internal processing delays which impacted upon processing of death registrations within targeted timeframes. The introduction of a new refined registration process (the eDeaths portal) is expected to considerably improve registration processing in 2021–22.

12. The variance between the 2020–21 target and the 2020–21 actual result can be attributed to more than 50% of marriage registrations initiated online through the Registry of Births, Deaths and Marriages online marriage portal, which is creating processing efficiencies and favourable impacts on targets.
13. Continued refinement of online content and improved communication to customers about non-compliant applications continues to have a favourable impact on this measure. The introduction of online payment option in June 2021 has further improved turnaround time.
14. The variance between the 2020–21 target and the 2020–21 actual result can be attributed to the ongoing impact of COVID-19. A combination of unchanged fixed overall running costs and reduction in registrations had a negative impact on this measure. It is expected that results for this measure will return to the target in the future.
15. This significant negative variance is due to the sustained increase in the number of adult visitable sites resulting from growth in National Disability Insurance Scheme participants moving to accommodation that falls within the definition of a 'visitable site' under the *Public Guardian Act 2014*. COVID-19 restrictions impacted on the ability to conduct face-to-face visits to adult visitable sites, and where possible, visits were carried out via alternative technology. However, this has resulted in a reduced number of visits.
16. This variance is due to the continuing growth in visitable residential care child sites as a direct result of the increase in children entering and remaining in the child protection system. At various times, COVID-19 restrictions also impacted on the ability to conduct face-to-face visits to child visitable sites and where possible visits were carried out via alternative technology.
17. This significant negative variance is due to sustained increases in the number of referrals for investigation into potential abuse, neglect, and exploitation of adults with impaired decision-making capacity, likely resulting from increased community awareness of elder abuse. Investigations are also becoming increasingly complex, impacting on the time to finalise investigations. Additional resources for intake and referral assessments have seen an improvement towards the end of the year.
18. This measure has been impacted by the implementation of online processing capability on 31 August 2020 and is being discontinued in the 2021–22 Service Delivery Statements and will no longer be reported on in the Annual Report. Following the implementation of system-wide operational changes, processes contributing to this measure have been superseded and measured outcomes have changed to reflect the new system implementation. Accordingly, there is no comparable data to inform this measure from 31 August 2020.

Service standards and other measures	Notes	2016–17 Actual	2017–18 Actual	2018–19 Actual	2019–20 Actual	2020-21 Target	2020-21 Actual
Legal and Prosecutions							
Service: Legal services to government							
Overall client satisfaction with services provided (feedback rating 1-5)	-	4.6	4.7	4.7	4.6	4.6	4.7
Productivity for chargeable hours	-	97%	100.4%	104%	104.7%	100%	105.4%
Average revenue earned per day per professional author (lawyer)	-	\$1,329	\$1,345	\$1,398	\$1,467	\$1,460	\$1,519
Service: Prosecution services							
Conviction rate of defendants who are prosecuted on indictment by the ODPP	-	91.8%	91.8%	91.8%	92.1%	85%	90.3%
Percentage of indictments signed in under four months from committal	1	59.2%	71.9%	73.8%	82.6%	60%	84.8%
Service: Child protection legal services							
Rate of final child protection orders made by the Children's Court when determining DCPL child protection applications	-	-	-	99.9%	99.9%	99%	99.9%
Clearance rate (finalisations/ lodgements) per cent of applications for child protection order	-	-	-	-	81.3%	100%	109.8%

NOTES:

1. The significant positive increase in this efficiency measure is attributed to experienced prosecutors and legal officers considering matters at an earlier time due to the impact of COVID-19 on court events. At times when jury trials were postponed due to COVID-19, prosecutors were utilised to prepare indictments, which resulted in a greater number of indictments being signed in under four months from committal.

Service standards and other measures	Notes	2016–17 Actual	2017–18 Actual	2018–19 Actual	2019–20 Actual	2020-21 Target	2020-21 Actual
Liquor, Gaming and Fair Trading							
Service: Fair trading							
Percentage of conciliated consumer complaints finalised with a positive outcome	-	85%	82%	83%	83%	80%	83%
Proportion of licensing applications and registration services processed within timeframes	1,2	98.8%	96%	98%	91%	90%	82%

Service standards and other measures	Notes	2016–17 Actual	2017–18 Actual	2018–19 Actual	2019–20 Actual	2020-21 Target	2020-21 Actual
Percentage of conciliated consumer complaints finalised within 30 days	2	82%	80%	88%	82%	80%	84%
Average cost of provision of occupational licensing services	-	-	-	-	-	\$65	\$68
Service: Liquor and gaming regulation							
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit	3	-	88.3%	91.7%	88.4%	80%	95.3%
Proportion of licensing applications processed within timeframes	2	88%	88%	87%	87%	85%	86%
Average cost of processing a Gambling Community Benefit Fund grant application	4	-	-	-	-	\$300	\$430

NOTES:

1. The variance between the 2020–21 target and the 2020–21 actual result is due to process changes during COVID-19 to the lodgement of not-for-profit annual returns following restrictions on how many people could attend a meeting. An extension of time to hold an annual general meeting (AGM) was granted to all not-for-profits. When restrictions were lifted many AGMs were held within a short space of time and annual returns lodged with the Office of Fair Trading (OFT) rather than throughout the year. The influx impacted the OFT's ability to process them within target timeframes. The delay in processing did not impact not-for-profits as they were able to continue operating.
2. These service standards have been discontinued in the 2021–22 *Service Delivery Statements* as they are considered a measure of process rather than efficiency. These measures will continue to be reported in the Annual Report.
3. The variance between the 2020–21 target and the 2020–21 actual result is due to the high rate of matters rectified by licensees at follow-up visits and is largely attributable to the nature of liquor inspection activity since COVID-19 commenced. Liquor inspections were focused on the most critical legislative obligations and were undertaken in conjunction with *Public Health Act 2005* compliance assessment. As a result, licensees generally had to quickly remedy identified issues to avoid high end punitive enforcement outcomes.
4. The variance between the 2020–21 target and the 2020–21 actual result is due to the average cost being an initial estimate at a time when changes were being made to the funding guidelines for applications. The changes included preventing further funding applications being made until a previous grant had been finalised. This has resulted in a reduced number, but higher quality of applications received. The guideline changes did not affect the number of grants approved.

Service standards and other measures	Notes	2019–20 Actual ⁽²⁾	2020-21 Target	2020-21 Actual
Women and Violence Prevention¹				
Service: Women and domestic and family violence prevention				
Percentage of women appointed to Queensland Government Boards	3	54.5%	50%	53%
Number of domestic and family violence counselling service users with cases closed/finalised as a result of the majority of identified needs being met.	4	24,442	20,000	23,816
Average cost per hour of counselling services for people affected by domestic and family violence		\$127	\$123	\$122

NOTES:

1. The service area Women and Violence Prevention was transferred to DJAG on 12 November 2020. All reporting prior to this time was completed through the former Department of Child Safety, Youth and Women.
2. 2019–20 Actual results for the service area Women and Violence Prevention has been sourced through the former Department of Child Safety, Youth and Women Annual reporting for 2019-20 and is included to in this report to give comparison against previous year's performance.
3. Data for the Percentage of women appointed to Queensland Government Boards has been sourced from the Department of the Premier and Cabinet. The percentage relates to new appointments and re-appointments, it does not assess the total percentage of Women on Queensland Government Boards.
4. The variance between the 2020–21 target and the 2020–21 actual result can be attributed to demand on services increasing as a result of the COVID-19 pandemic. In 2020, additional state and commonwealth funding was allocated to services to meet this increased demand.

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 2020–21, LAQ received \$144.760 million for service delivery, of which \$91.591 million was state funding and \$53.169 million was commonwealth funding.¹

Community organisations

In 2020–21, community organisations were allocated \$31.921 million, comprised of \$15.937 million of state funding and \$15.984 million of commonwealth funding.²

Aboriginal and Torres Strait Islander Legal Service

In 2020–21, ATSILS received \$24.770 million of commonwealth funding for service delivery.

Funding for community organisations 2020–21

In May 2020, the then Attorney-General and Minister for Justice, Yvette D'Ath MP, announced the allocation of \$112.152³ million of state and commonwealth funding over 2020–2025 to 24 CLCs to provide free or low-cost legal services to vulnerable and disadvantaged Queenslanders.

This included:

- \$66.319 million in state funding, and
- \$45.832 million in commonwealth funding.

State and commonwealth government legal assistance services funding for the 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 state and commonwealth legal assistance service delivery funding over 2020–2025. Through the process, \$112.152 million of the total \$119,452 million available was allocated for the delivery of services over 2020–2025.

Table 1 sets out the funding breakdown across the successful applicants.

Table 1 – Successful applicants under the first tender process

Community organisation	State and commonwealth 2020–2025 (\$)
Aboriginal and Torres Strait Islander Women’s Legal Service NQ Inc	3,399,180
Aged and Disability Advocacy Australia Ltd	2,004,634
Basic Rights Queensland Inc	5,291,050
Cairns Community Legal Centre Inc	4,259,841
Caxton Legal Centre Inc ⁵	11,253,654
Central Queensland Community Legal Centre Inc	3,967,460
Encircle Ltd	3,695,072
Gold Coast Community Legal Centre and Advice Bureau Inc	6,431,861
HUB Community Legal ²	5,403,464
LawRight Inc	10,080,791
LGBTI Legal Service Inc	1,303,610
Mackay Regional Community Legal Centre Inc	2,396,817
North Queensland Women’s Legal Service Inc	6,953,877
Northside Connect Inc (previously Nundah Community Support Group Inc)	1,498,813
Prisoners’ Legal Service Inc	2,840,200
Queensland Advocacy Incorporated	3,367,800
Refugee and Immigration Legal Service Inc	5,042,077
Suncoast Community Legal Service Inc	2,602,521
TASC National Limited	9,887,997
Tenants Queensland Inc	1,817,098
Townsville Community Law Inc	2,808,538
Women’s Legal Service Inc ^{2,6}	10,037,174
YFS Ltd	3,399,919
Youth Advocacy Centre Inc	2,408,069
Total	\$112,151,517

Of the unsuccessful applicants in the 2020–2025 tender process, the then Attorney-General directly allocated one year of funding in 2020–21 to three of these organisations, to enable them sufficient time to find an alternative funding source. The Environmental Defenders Office Ltd received a direct allocation to continue delivering specialist environmental law services over 2020–2025. **Table 2** sets out the funding breakdown across the four community organisations which received direct allocations.

Table 2 – Direct allocation to unsuccessful applicants in the first tender process

Community organisation	Funding term	Total Queensland (\$)
Carers Queensland Ltd	2020–21	293,955
Centacare	2020–21	186,890
Court Network Inc	2020–21	496,719
Environmental Defenders Office Ltd	2020–25	1,128,196
Total		\$2,105,760

The outcome of the 2020–2025 tender process also resulted in geographical service delivery gaps in five areas/regions. To allow sufficient time for a new tender process to occur, one year of funding for 2020–21, equating to \$1.238 million, was directly allocated to five CLCs (one per area/region) to mitigate the geographical service delivery gaps and ensure continuity of services. **Table 3** sets out the funding breakdown across the five organisations.

Table 3 – Direct allocation to address service gaps from the first tender process

Geographical region	Community organisation	State and commonwealth 2020–21 (\$)
Bayside (Wynnum)	Bayside Community Legal Service Inc	143,763
Goondiwindi	Care Goondiwindi Ltd	147,964
Hervey Bay	Hervey Bay Neighbourhood Centre Inc	499,008
Moreton Bay	Moreton Bay Regional Community Legal Service Inc	144,129
Mount Isa	Western Queensland Justice Network	302,940
Total		\$1,237,804

The then Attorney-General approved for \$5.204 million (GST exclusive) be set aside to undertake an additional tender process to allocate the remaining funding in the five identified areas/regions over 2021–2025. **Table 4** sets out the funding breakdown as a result of this second tender process through which \$5.203 million was allocated to the successful CLCs.

Table 4 – Allocation of funding resulting from the second tender process

Geographical region	Successful applicant	State and commonwealth 2021-2025 (\$)
Bayside (Wynnum)	Bayside Community Legal Service	604,409
Goondiwindi	TASC National Limited	622,073
Hervey Bay	Hervey Bay Neighbourhood Centre Inc	2,097,019
Moreton Bay	Encircle Ltd	605,944
Mount Isa	Central Queensland Community Legal Centre Inc	1,273,621
Total		\$5,203,066

Updates to 2020–2025 funding

In April 2021, the department received advice that the NGO rate used to calculate indexation on the State Government funding component to community organisations had been reduced.

As a result of this rate reduction, state funding allocated to all community organisations successful in securing funding through either tender process had their funding recalculated (from 2021–2022) for the remaining period of 2021–2025. A revised breakdown of the State and Commonwealth Government service delivery funding provided to individual community organisations is set out in **table 5**.

Table 5 – Revised funding for community organisations continuing to receive funding from 2021-2022

Community organisation	State and commonwealth 2020–25 ⁴ (\$)
Aboriginal and Torres Strait Islander Women’s Legal Service NQ Inc	3,378,138
Aged and Disability Advocacy Australia Ltd	1,992,225
Basic Rights Queensland Inc	5,258,298
Bayside Community Legal Service Inc	743,540
Cairns Community Legal Centre Inc	4,233,471
Caxton Legal Centre Inc ⁵	12,342,598
Central Queensland Community Legal Centre Inc	5,206,761
Encircle Ltd	4,273,499
Environmental Defenders Office Ltd	1,626,197
Gold Coast Community Legal Centre and Advice Bureau Inc	6,392,047
Hervey Bay Neighbourhood Centre	2,580,038
HUB Community Legal ²	5,370,015
LawRight Inc	10,018,388
LGBTI Legal Service Inc	1,289,852
Mackay Regional Community Legal Centre Inc	2,381,981
North Queensland Women’s Legal Service Inc	9,273,831
Northside Connect Inc	1,489,536
Prisoners’ Legal Service Inc	2,822,619
Queensland Advocacy Incorporated	3,346,952
Refugee and Immigration Legal Service Inc	5,010,867
Suncoast Community Legal Service Inc	2,586,411
TASC National Limited	10,444,093
Tenants Queensland Ltd	1,805,849
Townsville Community Law Inc	2,791,153
Women’s Legal Service Inc ^{2,6}	17,683,042
YFS Ltd	3,378,873
Youth Advocacy Centre Inc	2,393,163
Total	\$130,113,437

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 2020–21 funding allocation includes funding provided from the Office of Fair Trading (OFT) of \$240,000 and excludes funding that other agencies have provided to DJAG to administer to LAQ on their behalf [\$2,089,000 from the former Department of Youth Justice (DYJ)].
2. The community organisations’ 2020–21 funding allocation excludes funding that other agencies have provided to DJAG to administer to the community organisations on their behalf [\$100,000 from DCYJMA for HUB Community Legal, and \$340,000 from the former Department of Child Safety, Youth and Women (DCSYW) for Women’s Legal Service Inc]. Additional commonwealth COVID-19 funding received in 2020–

21 has been included in the total community organisation service delivery funding, however excluded from the community organisation 2020–25 table.

3. The Queensland Government also allocates funding to Community Legal Centres Queensland Inc (CLCQ) to deliver peak services. Over 2020–25, CLCQ will receive \$2,519,544.
4. The reduction in state indexation funding allocated to community organisations includes all funded community organisations mentioned.
5. 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 2020–2025 totals \$1,706,758 and has been included in Table 5.
6. Queensland Corrective Services provided funding of \$200,000 over 2020–2025 to DJAG to administer to the 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.

Contingency funding

In 2020–21, \$300,000 of Queensland funding was available under the LASP for community organisations to address emerging community legal needs.

Refugee and Immigration Legal Service Inc was allocated \$39,765 of contingency funding to employ a part-time solicitor for six months (October 2020 to March 2021) to process 50 applications of asylum seekers exiting from community detention.

The remaining \$260,235 of contingency funding was added to \$166,374 in returned unspent 2019–2020 funding, and a tender process was undertaken to allocate the total \$426,609. The following community organisations were allocated funding through this process:

- Basic Queensland Inc (\$63,670)—Legal assistance outreach services for disadvantaged, vulnerable and eligible community members in remote regions of North Queensland.
- Refugee and Immigration Legal Service (\$237,939)—Legal assistance services for asylum seekers and refugees who have arrived in Australia by boat and have expiring visas between 2021 and 2023.
- TASC National (\$125,000)—Toowoomba Homelessness legal assistance services and the establishment of pathways for ongoing legal assistance services.

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 2020–21, \$300,000 of state funding was available to be allocated for projects to be undertaken by community organisations. A further \$719,208 from previous financial years was held in reserve.

A total of \$275,515 was allocated to the following community organisations:

Organisation	Project	Funding
Central Queensland Community Legal Centre	Digital inclusion research to inform how the sector can improve services to clients in regional rural and remote Central Queensland.	\$64,046
HUB Community Legal	Evaluation of the feasibility and acceptability of a health justice partnership with Southern Queensland Centre of Excellence in Aboriginal and Torres Strait Islander Health Care.	\$30,000
LawRight	12-month pilot within a Health Justice Partnership with the Mater Young Adult Health centre.	\$33,776
Women's Legal Centre	In partnership with North Queensland Women's Legal Service into the treatment of coercive control in domestic violence matters.	\$80,472
YFS	Refining and improving community legal education analysis and toolkit for use with First Nations people in Logan.	\$67,221

A further \$67,897 was provided to Community Legal Centres Queensland (CLCQ) for an Intake and Triage project, of which \$15,397 was expended in 2020/2021.

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: changes in the solicitors' trust account balances, and changes in the applicable interest rate, on a monthly basis.

Interest revenue in 2020–21 totalled \$1.293 million, representing a significant decrease of \$15.831 million on the 2019–2020 interest revenue of \$17.124 million. This significant 92% reduction in interest revenue is primarily due to a 76% fall in the applicable interest rate over 2020–21, which followed a 90% fall in the applicable interest rate over 2019–2020. The net fall of the applicable interest rate from the interest received for July 2019 to the interest received for June 2021 was 98%.

Appendix 5 Funding for legal profession regulation and law library services

Legal profession regulation and law library services			
<p>The Queensland Government allocates funds from the State Budget for the delivery of legal profession regulation and law library services.</p> <p>A breakdown of the funding allocated for these services is set out below.</p>			
Specified entity	2020–21 budget	2020–21 actual	2021–22 approved budget
Legal Profession Regulation			
- Legal Services Commission	\$5.371 M	\$4.23 M	\$5.464 M
- Bar Association of Queensland	\$0.175 M	\$0.175 M	\$0.178 M
Supreme Court Library Queensland	\$3.922 M	\$3.922 M	\$3.983 M

Appendix 6 Disbursement of funds—community benefit

Consumer Fund

Role

The Consumer Fund holds money generated by fines imposed on financial institutions under the *Credit (Commonwealth Powers) Act 2010*. The Office of Fair Trading (OFT) uses these funds to undertake consumer engagement, education, research and surveys.

Activities

In 2020–21, \$19,457 was disbursed from the Consumer Fund. No revenue was received in 2020–21. The Consumer Fund balance was \$807,195 as at 30 June 2020 and \$787,738 as at 30 June 2021.

Achievements

The Consumer Fund supported the annual Buy Smart program, the cornerstone of OFT's youth engagement strategy. The 2020 Buy Smart competition received 598 entries from 845 students. OFT officers engaged with more than 6,100 students from 54 schools providing information and advice to help them become savvy consumers.

Disaster Appeals Trust Fund Committee

Role and membership

The Disaster Appeals Trust Fund Committee (DATFC) is constituted under the *Collections Act 1966*. The committee comprises five members: the Public Trustee, the Chief Executive or Director-General, ex officio, and members of the committee. The Chief Executive appoints three other members of the Committee.

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

Activities

There was no activity during 2020–21.

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 also 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.

Membership includes support service providers, the gambling industry, community group representatives and Queensland Government representatives.

Gambling industry representation occurs through Clubs Queensland, the Queensland Hotels Association, Tabcorp Holdings Limited, and the Star Entertainment Group. Community sector representation is achieved through the Gambling Help Network, the Queensland Council of Social Service, Heads of Churches and the Ethnic Communities Council of Queensland.

The Queensland Government is represented by the Department of Communities, Housing and Digital Economy, Department of Health, and DJAG.

Activities

The RGAC held three meetings during 2020–21.

Achievements

An action plan developed with input from a committee working group was released as the draft Gambling Harm Minimisation Plan for targeted consultation with selected industry, community and government stakeholders. The plan will help to focus the efforts of government, industry and community in reducing harm from gambling over the next four years and monitor progress and outcomes. Consultation ended on 16 February 2021 and overall, the feedback was very positive. Once approved for release, the RGAC will take a leadership role in the implementation of the plan.

The RGAC also reviewed its terms of reference to provide greater clarity about its purpose and how it is to operate, including four-year appointment terms for members, equal representation of industry and community and that membership reflect the diversity of Queensland.

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

In 2020–21, due to the COVID-19 pandemic and resulting restrictions, the meetings and engagement sessions were significantly affected. In response, DJAG implemented several online processes to ensure not-for-profit groups received service continuity.

The GCBC meeting process was moved online (this included virtual voting and online meetings), information sessions were presented via live stream, while social media provided hints and tips to support groups. In addition, organisations that identified as affected by COVID-19 were considered as a priority by the committee.

The GCBC held four meetings during 2020–21 to review grant applications.

Achievements

Five funding rounds were approved during 2020–21, awarding \$74,801,042 to 3,102 community groups.

Appendix 7 Glossary of Acronyms

ACNC	Australian Charities and Not-for-profits Commission	MOG	Machinery of Government
ADG	Assistant Director-General	NDIS	National Disability Insurance Scheme
AG	Attorney-General	NGO	Non-Government Organisation
ARMC	Audit and Risk Management Committee	NRS	National Relay Service
ATSOCC	Australian Transnational Serious and Organised Crime Committee	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
DRB	Dispute Resolution Branch	QSS	Queensland Shared Services
EOI	Expression of Interest	QUT	Queensland University of Technology
ESU	Ethical Standards Unit	RBDM	Registry of Births, Deaths and Marriages
FSB	Financial Services Branch	RDMC	The Resource and Demand Management Committee
FTE	Full-Time Equivalent	RGAC	The Responsible Gambling Advisory Committee
GCBF	Gambling Community Benefit Fund	RTI /RTI&P	Right to Information / Right to Information and Privacy
HRU	Human Rights Unit	SDS	Service Delivery Statements
ICT	Information and Communications Technology	SOA	Standing Offer Arrangement

ISIP	The ICT Strategy Implementation Program	SPLS	Strategic Policy and Legal Services
ITIC	Information Technology and Innovation Committee	SVO	Serious Violent Offences
ITS	Information Technology Services	TAFV	Tackling Alcohol-Fuelled Violence
IUIH	Institute of Urban Indigenous Health	ToR	Terms of Reference
JP	Justice of the Peace	WFQ	Working for Queensland Survey
JS	Justice Services	WOG	Whole-of-Government
LAQ	Legal Aid Queensland	VAQ	Victim Assist Queensland
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.
<i>Not now, not ever report</i>	The <i>Not now, not ever: Putting an end to domestic and family violence in Queensland</i> report by the Special Taskforce chaired by The Honourable Quentin Bryce, which examined Queensland's domestic and family violence support systems and made recommendations to the Premier on how the system could be improved, and future incidents of domestic violence could be prevented.
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.
Organised crime	Criminal activity involving indictable offences punishable upon conviction by a term of imprisonment of 7 years or more, undertaken by 2 or more persons with substantial planning and organisation or systematic and continuing activity, with the purpose to obtain profit, gain, power or influence.
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	Inside front cover
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Inside front cover Appendix 7
	<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	Pages 1-11
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	Pages 7-8 Pages 11-90
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Page 6
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Pages 9-10 Appendix 2
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Pages 3-4 Page 91
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 11
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Pages 65-67
	<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 84
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Pages 42-44
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 5 and 84
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 70 and 73
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 70
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 74
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Page 86

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> • Information systems and recordkeeping 	ARRs – section 14.5	Page 80
	<ul style="list-style-type: none"> • Information Security attestation 	ARRs – section 14.6	Page 86
Governance – human resources	<ul style="list-style-type: none"> • Strategic workforce planning and performance 	ARRs – section 15.1	Page 75
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 78
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 33.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 33.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 33.3	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

ARRs *Annual report requirements for Queensland Government agencies*
 FAA *Financial Accountability Act 2009*
 FPMS *Financial and Performance Management Standard 2019*

