

Department of Community Safety

2012–13 Annual Report

Letter of transmission

18 September 2013

The Honourable Jack Dempsey MP
Minister for Police and Community Safety
Level 24, 50 Ann Street
Brisbane Qld 4000

Dear Minister

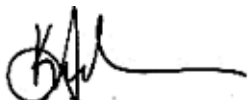
I am pleased to present the Annual Report 2012-13 and financial statements for the Department of Community Safety.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*; 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 on page 120 of this annual report or accessed at: www.communitysafety.qld.gov.au

Yours sincerely



Kelvin Anderson
Director-General
Department of Community Safety

Communication objective

Welcome to the Department of Community Safety Annual Report 2012-13.

This annual report discloses to our stakeholders, the department's performance, achievements, challenges and financial position for the 2012-13 financial year. The report is structured around the department's *2012-2016 Strategic Plan* which outlines our goals, critical issues, performance indicators, key focus areas and associated strategies.

Results against our performance indicators from the Strategic Plan and performance measures as identified in the *State Budget 2012-13 Service Delivery Statement* can be found from page 17. These measures demonstrate the department's efficiency and effectiveness in delivering value for money services to the Queensland community.

This report can be obtained in paper form by calling 13 QGOV (13 7468) or online at www.communitysafety.qld.gov.au

Feedback

Feedback is important for improving the value of future reports. We welcome your comments about this annual report which can be made through the *Get Involved* website: www.qld.gov.au/annualreportfeedback

Feedback and general queries can also be made to:

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Strategy and Legal Branch, Corporate Service
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Vision

Safe and secure communities

Purpose

Our people help make Queensland safer

Values

Accountability – We are accountable and open in our operations

Integrity – We act ethically, honestly, and in the best interest of the community

Performance – We commit to high standards of service and performance

Safety – We value a safe and fair work environment

Relationships – We value collaborative relationships with communities and in the workplace

Diversity – We respect each other and value our diversity

These values are integrated into all aspects of the department's operations.

The Department of Community Safety (DCS) was established in March 2009, under Administrative Arrangements Order (No.1) 2009, through the amalgamation of the former Department of Emergency Services and Queensland Corrective Services.

The department's service areas were delivered through four operational divisions in 2012-13 as follows:

Division	Service area/s
Queensland Corrective Services (QCS)	Custodial services Probation and parole services
Queensland Ambulance Service (QAS)	Ambulance services
Emergency Management Queensland (EMQ)	Emergency management services
Queensland Fire and Rescue Service (QFRS)	Fire and rescue services

The department's **Corporate Service** supported these operational divisions through professional business services and strategic leadership.

The department administered the *Corrective Services Act 2006*, *Parole Orders (Transfer) Act 1984*, *Ambulance Service Act 1991*, *Disaster Management Act 2003* and the *Fire and Rescue Service Act 1990*.

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Content on consultancies, overseas travel and the Queensland Multicultural Policy has been published on the Queensland Government Open Data Portal (www.qld.gov.au/data) in lieu of inclusion in the annual report.

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 the Translating and Interpreting Service on telephone 131 450 for the cost of a local call and they will arrange an interpreter to effectively communicate the report to you.



Overview

Director-General's message

This year has been busy for the department, with Queensland experiencing multiple adverse weather events such as extreme bushfires, a severe storm in the Barcoo region near Longreach and significant property damage and widespread flooding following ex-Tropical Cyclone Oswald. I commend the thousands of staff, volunteers and members of the community for their dedication, compassion and kindness towards those affected by these natural disasters.

During the year, the department changed its approach to ambulance service delivery, with the establishment of 16 Local Ambulance Service Networks across the State as part of the Queensland Ambulance Service's structural reform and public service renewal program. The ambulance service delivery model was aligned with the Department of Health's Hospital and Health Services model. This enables local accountability and the delivery of local solutions. Furthermore, an additional 60 ambulance officers were allocated to roster with 60 more to be recruited next year. This year has also seen evidence of improved performance in the time taken to unload patients from QAS stretchers at public hospitals. This means that ambulances are being returned back into the system ready to respond to emergencies.

Our fire and ambulance services have some of the fastest response times in the country, and we continued to deliver prompt responses to incidents this year with 90th and 50th percentile response times coming within target. DCS partnered with the Department of Transport and Main Roads to invest in Emergency Vehicle Priority technology, which is designed to strengthen response times further by intervening with downstream traffic signals to provide green lights in advance of an emergency vehicle's arrival. Ambulance and fire service delivery was further boosted with the commissioning of 130 ambulance vehicles and the completion of 52 fire fighting vehicles in 2012-13. In addition, significant capital works projects for the year included three ambulance stations and four fire and rescue stations.

We continued to deliver the government commitments through the year including providing \$1.25 million to the Cairns Regional Council towards the construction of a new SES headquarters in Cairns.

Our correctional services developed a framework for improved GPS tracking of dangerous sex offenders resulting in new guidelines, procedures and a community notification scheme. We recruited additional staff to work in high risk offender management, to ensure effective tracking of dangerous sex offenders.

Throughout 2012-13, there were a number of government reviews involving the department. Our staff are looking forward to the opportunities in 2013-14 and beyond.

In closing, I thank the Minister for the opportunity to lead the Department of Community Safety during 2012-13, a period of successful service renewal, focussing on front-line service delivery, and meeting the needs of Queenslanders and visitors to our great state.

Kelvin Anderson
Director-General
Department of Community Safety

Accountability

‘We are accountable and open in our operations’

The Queensland Government has pledged to restore accountability in government and is committed to publicly report on progress toward achieving its objectives for the community. To facilitate this, in addition to our annual reporting responsibilities, DCS has in place internal reporting arrangements, and reports externally to the Commonwealth and State Governments, other government departments and various independent bodies.

This annual report demonstrates our commitment to accountability by providing our stakeholders with a comprehensive assessment of our performance throughout the year. Information is also proactively released on the Queensland Government’s Open Data Portal, accessible at www.qld.gov.au/data

To enable benchmarking against other Australian States and Territories, we provide performance information to the Productivity Commission for inclusion in the Report on Government Services (RoGS). The publication reports annually on the equity, efficiency and effectiveness of government services. RoGS can be accessed through the Productivity Commission’s website. An overview of reports and reviews undertaken by external parties during 2012-13, and information on how to access publications such as Auditor-General reports released by the Queensland Audit Office, is provided in our external accountability section from page 38.

About the department

The Department of Community Safety is a front-line service delivery organisation dedicated to help make Queensland safer and more secure. This is achieved through the provision of professional correctional, community safety and emergency management services, building community resilience and responding to disasters in the face of extreme weather events. The department employs over 10,600 full time equivalent staff.

The Queensland Government is committed to achieving future prosperity through the delivery of the following objectives for the Queensland community:

- Grow a four pillar economy (focusing on agriculture, tourism, resources and construction)
- Lower the cost of living for families by cutting waste
- Deliver better infrastructure and better planning
- Revitalise front-line services for families
- Restore accountability in Government.

The department contributes to the Queensland Government objective to revitalise front-line services for families through the following divisions, goals and service areas.

How we performed in meeting our goals, as reported against our performance indicators, is presented in detail from page 17.

Queensland Corrective Services

Goal

To hold offenders accountable and reduce their future risk to the community.

Service areas

Custodial services provides both government and privately operated facilities and engages a range of service providers to support the rehabilitation of offenders within and outside its facilities. The service area provides community safety and crime prevention through the humane containment, supervision, and rehabilitation of offenders in correctional centres throughout Queensland.

A variety of programs and support services are provided to assist offenders to successfully reintegrate into the community upon their release.

Probation and parole services provides supervision and rehabilitation of offenders in the community. Probation and Parole ensures offenders are appropriately supervised and receive the control and treatment interventions they need to reduce their likelihood of reoffending.

Emergency Management Queensland

Goal

To improve emergency management services and disaster management arrangements.

Service area

Emergency management services contributes to safer, more resilient and sustainable communities through comprehensive disaster management arrangements, helicopter rescue services and an effective State Emergency Service (SES).

Queensland Ambulance Service

Goal

To provide timely and quality ambulance services which meet the needs of the community.

Service area

Ambulance services provides timely and quality emergency and non-emergency services to meet the needs of the community. The service area supports the needs of the community by providing pre-hospital ambulance response services, emergency and routine pre-hospital patient care and transport services, coordination of aero medical services, inter-facility ambulance transport, planning and coordination of multi-casualty incidents and disasters and casualty room services.

Queensland Fire and Rescue Service

Goal

To provide fire and rescue services in partnership with the community for a safer Queensland.

Service area

Fire and rescue services provides emergency fire response and rescue services in both urban and regional settings via permanent firefighters, auxiliary firefighters and volunteers in rural areas. This service area focuses on providing responsive structure fire services to the community, delivering rescue services across all hazards, supporting landholders to manage the risks and impact of landscape fires, partnering with the community to mitigate risks through education and fire safety, supporting owners in building and infrastructure safety and supporting disaster management and community assistance services.

Corporate Service

During the year, to improve agility and focus on front-line service delivery, the former Corporate Service Division and Strategic Policy Division were merged and restructured. The new **Corporate Service** supports the front-line services through the provision of professional corporate services required to maintain a diverse and complex agency. It provides the department with strategic and professional corporate support and policy and executive services. It also provides governance management and advice related to a range of services including: human resources; industrial relations; workplace health and safety; finance and procurement; capital works; assets and facilities management; information and communications technology; policy, planning and organisational performance; corporate communications and media services; workplace investigations and legal services.

Volunteers

Volunteers are critical to the successful delivery of our front-line services and are essential in building community capacity and enhancing community resilience. The support of the community and volunteers is also vital for the successful rehabilitation and reintegration of offenders into the community. The department is supported by approximately 41,500 dedicated volunteers across the state and also supports a network of volunteer marine rescue organisations.

Queensland Ambulance Service volunteers

A range of ambulance services are provided, in partnership with the community, by trained volunteers. These include Ambulance Attendants who provide support to QAS paramedics; First Responders who attend local accidents to provide lifesaving advanced first aid level treatment while waiting for an ambulance to arrive; and Volunteer Drivers.

State Emergency Service (SES)

The SES is a vital part of Queensland's emergency management system and provides assistance to Queensland communities in times of disaster or emergency. Local governments make a significant contribution to the ongoing effectiveness of the SES. The state and local governments maintain an important partnership in assisting SES volunteers to provide a valuable volunteer emergency service to their local communities. SES groups perform search and rescue, road crash rescue, traffic management and protect persons and property from danger in disaster and emergency situations. The SES also provides valuable assistance to other emergency services and helps communities prepare for, respond to and recover from an event or a disaster. Flood and storm response is a significant part of SES activities.

Rural Fire Service

Volunteer rural fire brigades provide fire management services for rural and semi-rural communities and urban fringe areas across 93% of the state. In addition to responding to fires in their

local area, and in surrounding areas in support of other brigades and emergency services, volunteer brigades also undertake a range of planning and preparation activities throughout the year to ensure communities are well prepared for the fire season. This includes community education activities and hazard reduction to reduce the risk from fire to people and property. The Permit to Light Fire system, in place to ensure the controlled use of fire across the state, is also largely implemented by volunteer fire wardens. Volunteer brigades are also often called upon to assist other emergency service agencies during disasters such as floods and storms, and may be sent on deployment to assist other states during fire disasters.

Community Advisory Committees and Secure Custody Coordination Committees

These committees represent the activities and interests of the local community in which a QCS correctional centre or work camp is located, together with the Probation and Parole offices in the area (if applicable). Committees consist of representatives from a variety of sections of the community such as: community groups; church or welfare organisations; and other relevant persons of standing in the local community.

Volunteer Marine Rescue

Volunteer Marine Rescue organisations contribute to the safety of people who use the marine environment for recreation, sport, tourism and industry pursuits. In general terms, the marine environment can be classified as either white water (surf) or blue water (beyond the surf zone). White water organisations include Surf Life Saving Queensland, which provides active volunteer lifesaver patrols on most Queensland beaches; and the Royal Life Saving Society Queensland which provides water safety educational programs, particularly in schools. Blue water organisations include the Volunteer Marine Rescue Association Queensland and the Australian Volunteer Coast Guard Association, which both operate in offshore and estuarine blue water.

Scientific Branch Volunteer (Scientific Advisor) network

The Scientific Branch Volunteer network includes chemists or chemical engineers who provide prompt, at-the-scene responses to emergency incidents involving chemical hazards. These specialists come from private industry, local authorities and tertiary institutions across Queensland. During the year, these volunteers attended a range of incidents including chemical reactions and spillages, and fires causing hazardous materials release.

Emergency Service Units

Emergency Service Units provide communities with some, or all, of the functions traditionally associated with rural fire brigades, SES Groups and QAS First Responder groups. The key rationale for the integration of these functions is that some rural and remote communities do not have the infrastructure or human or physical resources to sustain multiple volunteer emergency response agencies. The Emergency Service Units are located at Rolleston and Tambo

Partners

Rural Fire Brigades Association Queensland Inc.

The Rural Fire Brigades Association Queensland Inc. is a representative body for rural fire brigades, providing information and advice to volunteers and QFRS on matters of policy, training, equipment, finance and vehicle safety.

Local Ambulance Committees

Local Ambulance Committees make an invaluable contribution to QAS through promoting community participation and awareness of ambulance services, providing advice and carrying out fundraising activities within their communities.

Queensland Local Ambulance Committee Advisory Council

The Queensland Local Ambulance Committee Advisory Council (QLAC) plays a fundamental role in providing advice to the Commissioner, QAS, on the extent to which the delivery of ambulance services meets community needs. As elected representatives, QLAC members serve as a conduit for QAS to identify the needs and expectations of the community.

Queensland Volunteer Marine Rescue Committee

Established on 18 May 1987, the Queensland Volunteer Marine Rescue Committee's (QVMRC) mission is to contribute to the improvement of marine safety by providing quality specialist advice to government. The role of the QVMRC is to provide advice to the Queensland Government and voluntary organisations involved in marine rescue activities, investigate and recommend on matters referred to the QVMRC, and ensure suitable guidelines are available for the standardisation of an integrated Queensland statutory service/volunteer marine rescue capability.

The QVMRC is currently chaired by the Director of SES Management and Support Services, Emergency Management Queensland with membership from the following agencies:

- Volunteer Marine Rescue Association Queensland
- Australian Volunteer Coast Guard Association
- Surf Life Saving Queensland
- Queensland Police Service
- Department of Transport and Main Roads (Maritime Safety Queensland)
- Australian Communications and Media Authority.

Operating environment

During 2012-13, the department performed well in meeting its service responsibilities.

The *2012-2016 Strategic Plan* has been reviewed and is still current. Our core values are accountability, integrity, performance, safety, relationships and diversity. These values are congruent with the Queensland Government's public sector ethics principles and Code of Conduct.

The department identified a number of strategic risks that may impact on the delivery of front-line services during 2013-14 and into the future. The key risk facing the department is an increasing demand for services as the population grows, ages and becomes more diverse with higher expectations.

The department commenced operating in 2013-14 with the following goals:

- to hold offenders accountable and reduce their future risk to the community
- to provide timely and quality ambulance services which meet the needs of the community
- to provide fire and rescue services in partnership with the community for a safer Queensland
- to improve emergency management services and disaster management arrangements.

Locations

The department delivered services from various locations throughout the state including:

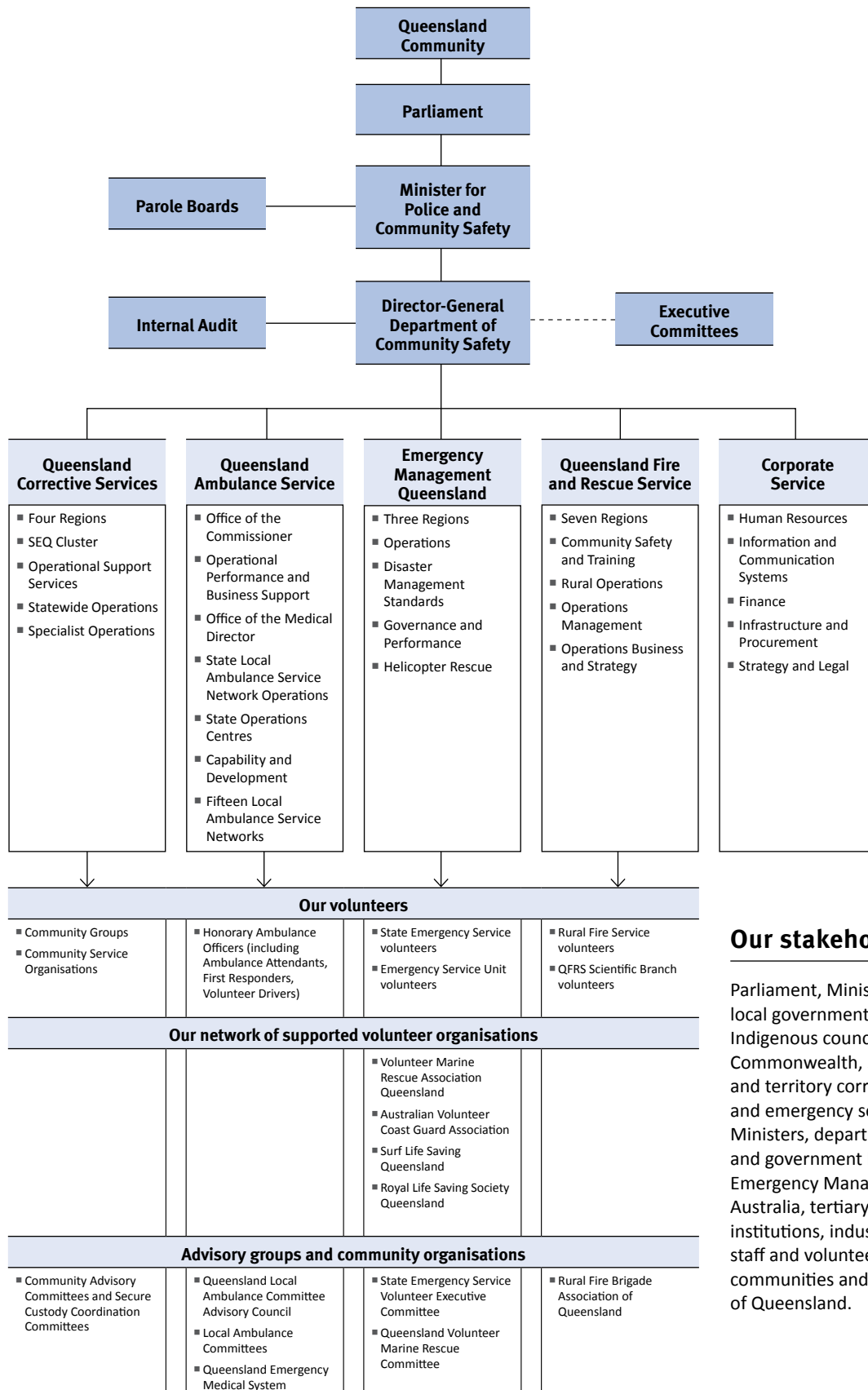
298	ambulance service response locations
34	probation and parole offices
134	probation and parole reporting centres
10	high security correctional facilities
6	low security facilities
15	EMQ offices
3	EMQ Helicopter Rescue air bases
241	urban fire and rescue stations
1,438	rural fire brigades, including 419 with stations/sheds
14	communication centres (in 11 locations)
1	special operations centre

In addition, front-line staff and volunteers were trained throughout the state in various education and training facilities including the Queensland Corrective Services Academy and the Queensland Combined Emergency Services Academy.

The Emergency Services Complex, Kedron Park, in Brisbane's northern suburbs and the State Law Building in Brisbane's CBD, houses the emergency services and corrective services central management including Corporate Service. The Emergency Services Complex, Kedron Park also houses the Disaster Management Centre and the Triple Zero (000) Communication Centre.

A list of key contacts and locations for the department is available in Appendix 3.

Organisational structure



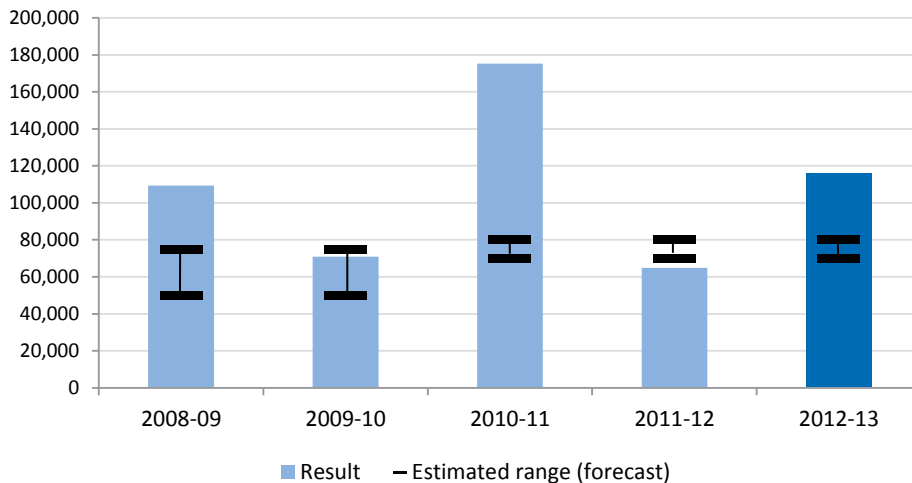
Our stakeholders:

Parliament, Ministers, local governments, Indigenous councils, Commonwealth, state and territory corrective and emergency services Ministers, departments and government bodies, Emergency Management Australia, tertiary institutions, industry, staff and volunteers, communities and people of Queensland.

Key performance measure graphs

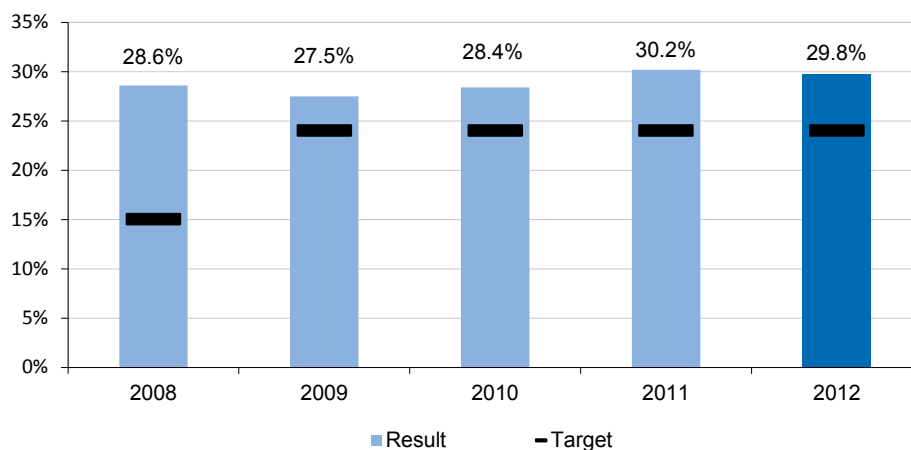
Presented below is a snapshot of some of our key performance measures which provide an indication of how well we achieved our goals and delivered efficient and effective services. Further detail about our key performance measures is provided from page 17.

SES volunteer hours of operation



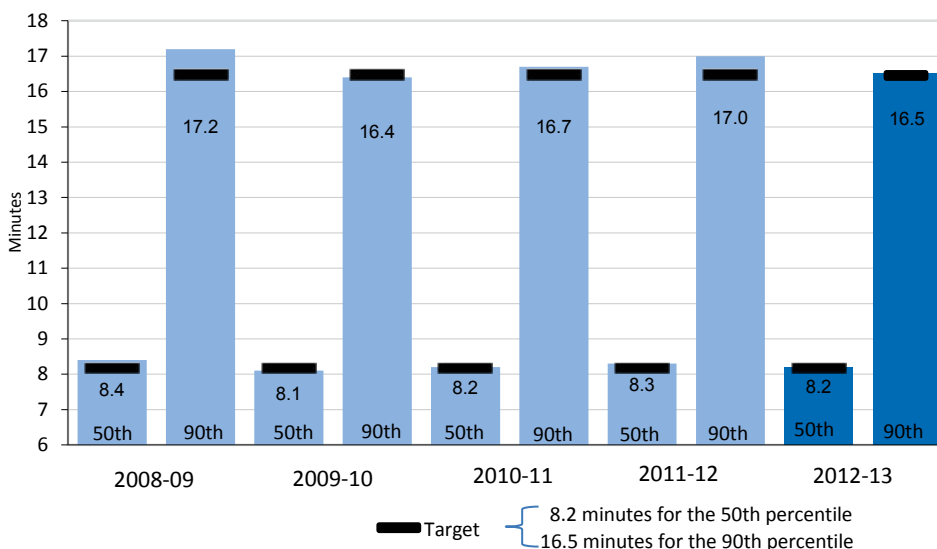
As a result of extreme weather events throughout the state in 2012 13 such as ex-Tropical Cyclone Oswald, SES volunteers performed 115,762 hours of operation.

Cardiac Arrest Survived Event Rate



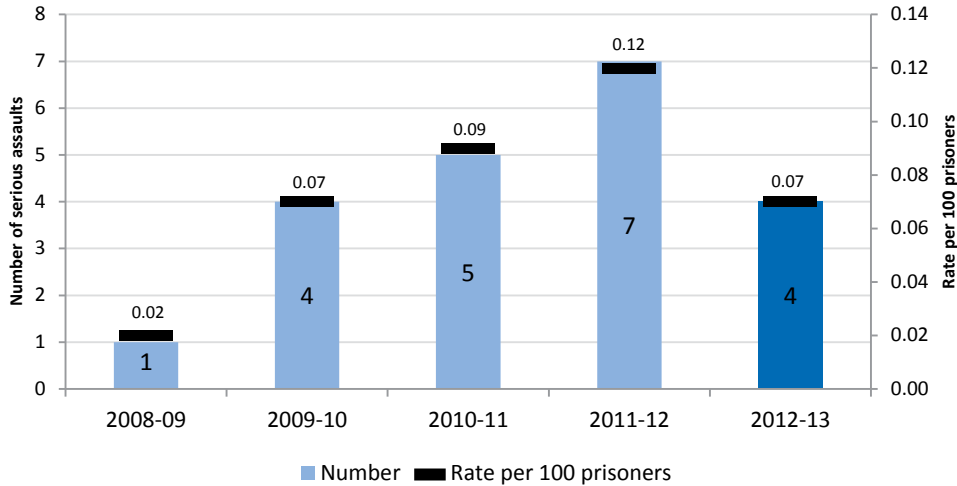
The cardiac arrest survived event rate is an indicator of the effectiveness and quality of clinical interventions and treatments provided by our ambulance service. QAS strives to improve the survival rate along with improvements in patient outcomes through advances in high quality clinical interventions and treatments, and continued implementation of up-to-date evidence based practice and innovation in this area.

Ambulance response times to code 1 incidents: 50th and 90th percentile



The QAS continued to deliver responsive ambulance services to the Queensland community, while the population is increasing along with the number of calls for assistance to urgent incidents.

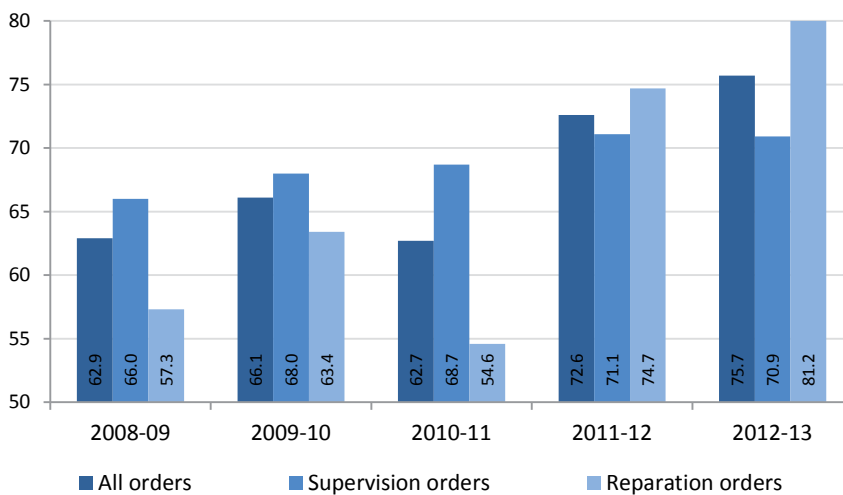
Prisoner on officer serious assaults in custody



QCS is committed to ensuring the safety of correctional officers and during 2012-13, introduced a series of strategies to protect officers from harm by prisoners.

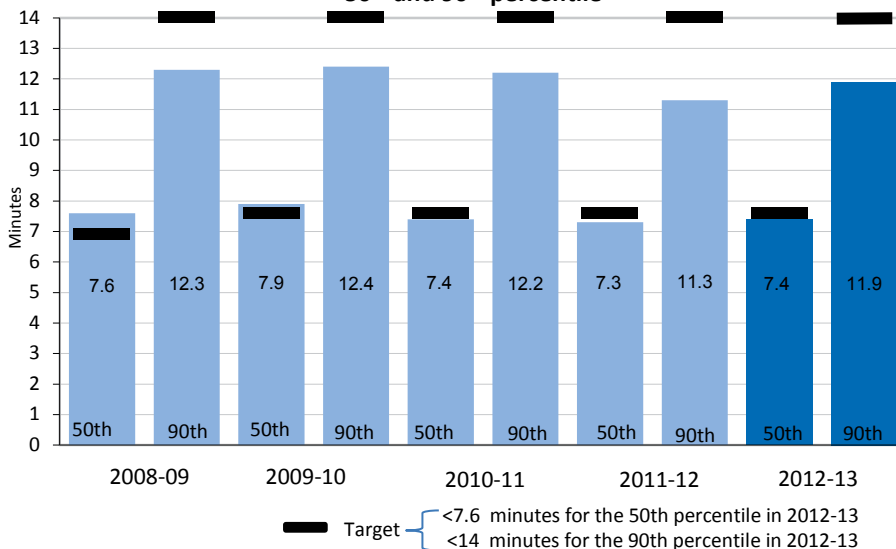
The rate of serious assaults by prisoners on officers decreased in 2012-13.

Percentage of successfully completed orders



The successful completion of supervision and reparation orders in the community achieved the target of >68% for supervision orders and >63% for reparation orders in 2012-13. This is consistent with, or higher than, the 2011-12 result.

Fire response times to structure fires including call processing time: 50th and 90th percentile



The QFRS continues to deliver timely fire and rescue services to the Queensland community.

Financial performance

The 2012-13 financial year operating surplus of \$1.188 million was achieved in an environment which saw the department implement a range of measures to reduce waste and improve efficiency. The department has also maintained a sound financial position this year with net assets of \$3.460 billion.

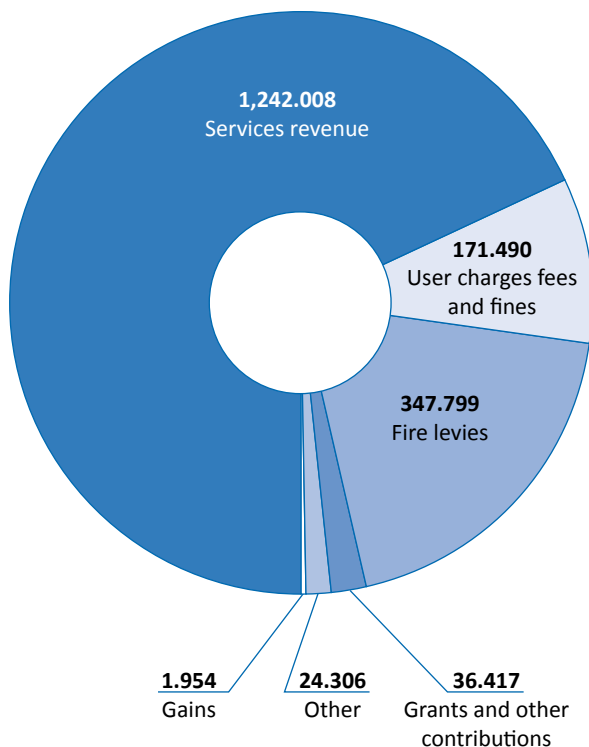
Departmental planning processes ensure that the department's budget continues to meet the present and future needs of the Queensland community. Importantly, careful planning ensures our funds are spent efficiently and effectively. The current surplus will provide funding for the department's capital expenditure program to help deliver the best possible service for Queenslanders.

The following financial summary provides an overview of the department's financial performance for the year ending 30 June 2013. A more detailed view of the department's financial performance is provided in the department's 2012-13 financial statements.

Financial overview	2013	2012
Income	\$1.824 billion	\$1.816 billion
Expenses	\$1.823 billion	\$1.809 billion
Operating surplus	\$1.188 million	\$7.087 million
Capital acquisitions	\$138 million	\$231 million
Total assets	\$3.609 billion	\$ 3.717 billion
Equity	\$3.460 billion	\$3.552 billion

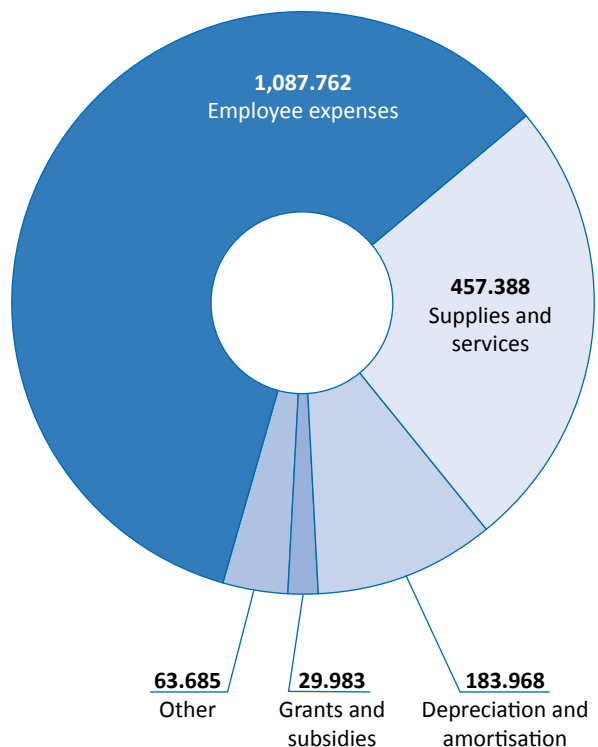
Where the funding comes from

2013 Income (\$1,824 million)



How the funding is spent

2013 Expenditure (\$1,823 million)



Summary Statement of Comprehensive Income

	2013 \$M	2012 \$M	
Income			
Services revenue	1,242.008	1,255.792	The increase is principally due to indexation of the Fire Levy.
User charges fees and fines	171.490	177.339	
Fire levies	347.799	332.620	
Grants and other contributions	36.417	35.568	The increase is mainly due to the impact of ad hoc transactions including insurance recoveries.
Other	24.306	14.629	
Gains	1.954	0.510	
Total Income	1,823.974	1,816.458	
Expenses			
Employee expenses	1,087.762	1,115.510	The increase principally reflects the depreciation impact of new infrastructure.
Supplies and services	457.388	463.423	
Depreciation and amortisation	183.968	163.921	The decrease is mainly due to fewer payments made under natural disaster relief, recovery and resilience arrangements.
Grants and subsidies	29.983	48.957	
Other	63.685	17.560	The increase mainly reflects the de-recognition of replaced infrastructure assets.
Total Expenses	1,822.786	1,809.371	
Operating Result	1.188	7.087	

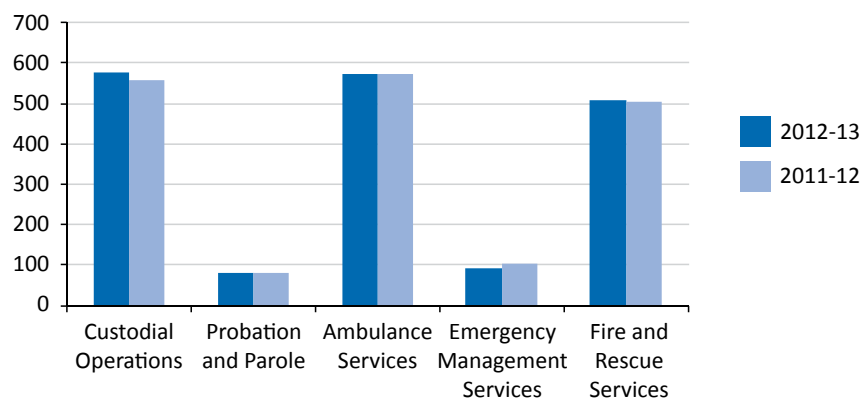
Summary Statement of Financial Position

	2013 \$M	2012 \$M	
Assets			
Cash	18.790	75.579	The decrease in Cash and increase in Receivables is mainly due to implementation of Queensland Treasury cash management arrangements.
Receivables	199.411	97.183	
Inventories	9.346	11.010	
Intangibles	30.711	33.039	
Property, Plant and Equipment	3,339.418	3,481.409	
Other	11.076	18.631	
Total Assets	3,608.752	3,716.851	
Liabilities			
Payables	105.293	102.815	
Accrued Employee Benefits	43.817	43.983	
Other	0.140	18.450	
Total Liabilities	149.250	165.248	
Net Assets	3,459.503	3,551.603	
Total Equity	3,459.503	3,551.603	

Total income by major departmental services

Summary by major departmental services	2013 \$'000	2012 \$'000
Custodial Operations	574,877	555,580
Probation and Parole	79,794	81,243
Ambulance Services	573,206	572,416
Emergency Management Services	93,068	104,607
Fire and Rescue Services	505,950	504,831

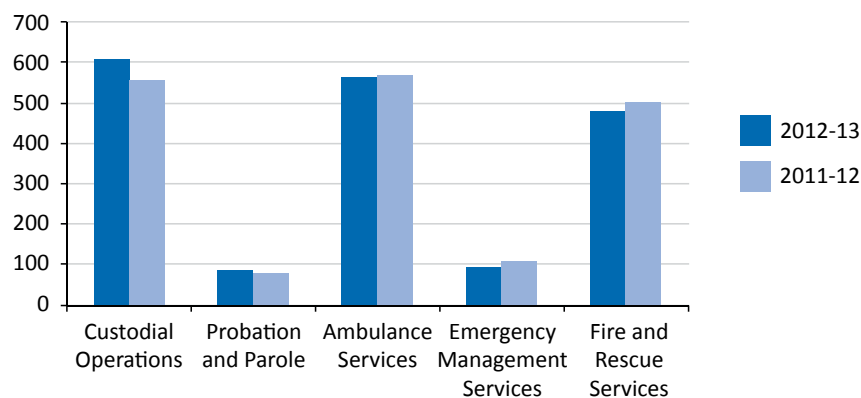
Income by major departmental services \$ million



Total expenses by major departmental services

Summary by major departmental services	2013 \$'000	2012 \$'000
Custodial Operations	603,351	556,278
Probation and Parole	83,494	78,634
Ambulance Services	564,689	567,262
Emergency Management Services	92,383	106,448
Fire and Rescue Services	481,788	502,968

Expenses by major departmental services \$ million



Chief Finance Officer (CFO) Statement

Under Section 77(1)(b) of the *Financial Accountability Act 2009*, the accountable officer must delegate to the chief finance officer the following minimum responsibilities for the department:

- financial resource management including the establishment, maintenance and review of financial internal controls
- budget management
- preparation of financial information including annual financial statements to facilitate the discharge of the department's statutory reporting obligations
- provision of advice on the effectiveness of accounting and financial management information systems and financial controls in meeting the department's requirements
- provision of advice concerning the financial implications of, and financial risks to, the department's current and projected services
- development of strategic options for the department's future financial management and capability.

Appropriate delegation has been made by the Director-General.

The *Financial Accountability Act 2009* also requires the chief finance officer to provide an annual statement of assurance to the accountable officer (Director-General).

This statement includes assurances of the efficiency, effectiveness and economy of the department's financial operations and governance. The Department of Community Safety's 2012-13 statement of assurance satisfied all requirements of section 57 of the *Financial Performance and Management Standard 2009*, and has been provided to the Director-General. It indicated no deficiencies or breakdowns in internal controls which would have a material impact on the department's financial governance or financial statements for the year.

Fiona Burbidge
Acting Chief Finance Officer
Department of Community Safety

Key performance measures

The following pages disclose the department's performance by service area:

Custodial services

Probation and parole services

Ambulance services

Emergency management services

Fire and rescue services

The key performance measures used to demonstrate how our department performed in 2012-13 are found in our department's *2012-2016 Strategic Plan* and/or the *State Budget 2012-13 Service Delivery Statement* (2012-13 SDS).

The results provide an indication of the demand for services and the equity, efficiency and effectiveness of our front-line service delivery.

Custodial services

Goal: To hold offenders accountable and reduce their future risk to the community.

Measure	Notes	Strategic Plan	2012-13 SDS	2011-12 Actual	2012-13 Target/ Estimate	2012-13 Actual	2013-14 Target/ Estimate
Escape rate:	1	✓					
• High security facilities	2		✓	0	0	0	0
• Low security facilities	3		✓	0.20	<0.63	0	<0.63
Assault rate:	4	✓					
• Serious assault (prisoner on officer)			✓	0.12	<0.02	0.07	<0.02
• Assault (prisoner on officer)			✓	0.60	<0.24	0.36	<0.24
• Serious assault (prisoner on prisoner)			✓	1.01	<0.69	0.63	<0.69
• Assault (prisoner on prisoner)			✓	3.77	<3.40	3.35	<3.40
Death rate (unnatural cause only):	5						
• Indigenous			✓	0.06	0	0	0
• Non-Indigenous			✓	0.03	0	0.07	0
• All prisoners		✓		0.04	0	0.05	0
Proportion of prisoners who are Indigenous	6	✓		29.5%	<30%	30.6%	<30%
Program completions:		✓					
• Sex offender programs	7		✓	373	320	411	*
• Transition support	8		✓	3,835	3,300	3,741	*
• Other programs	9		✓	1,171	1,000	1,298	*
Prisoner employment (%):	10	✓					
• Commercial industries	11		✓	31.4%	>30%	30.1%	*
• Service industries	12		✓	44.1%	>40%	42.4%	*
Prisoner education (%)	13	✓	✓	26.5%	>28%	24.5%	*
Prisoners released who returned to corrective services with a new correctional sanction within two years:		✓					
• Prison				37.7%	-	38.3%	-
• Corrective services				43.1%	-	43.5%	-
Cost of containment per prisoner per day	14		✓	\$205	\$199	\$190	\$194
Facility utilisation (%):	15						
• High security facilities			✓	90.2%	85-95%	93.4%	<95%
• Low security facilities	16		✓	53.3%	85-95%	63.3%	<95%
• All facilities			✓	84.9%	85-95%	89.8%	<95%
Financial value of work performed in the community by prisoners from low security facilities	17		✓	\$3.2 million	>\$3.2 million	\$3.5 million	>\$3 million

* This measure was discontinued from the State Budget Service Delivery Statement from 2013-14, therefore there is no 2013-14 Target/ Estimate

- Not available or not applicable

Notes:

1. This measure reports escapes per 100 prisoners.
2. High security facilities are defined as custodial facilities where the regime for managing prisoners requires them to be confined by a secure perimeter physical barrier, regardless of the individual classifications of the prisoners held within these facilities.
3. Low security facilities are defined as custodial facilities where the regime for managing prisoners does not require them to be confined by a secure perimeter, irrespective of whether a physical barrier exists and regardless of the individual classifications of the prisoners held within these facilities. The majority of low security facilities do not have high levels of perimeter security. The risk of escape is managed through a thorough assessment of prisoners to determine suitability prior to transfer to these facilities.

4. This measure reports assaults per 100 prisoners. QCS officers are required to report any assault in a prison. These matters are then referred to the Queensland Police Service Corrective Services Investigation Unit (CSIU). The CSIU may initiate criminal charges or refer to QCS for breaches of discipline.

Serious assaults refer to acts of physical violence resulting in injuries requiring medical treatment involving overnight hospitalisation in a medical facility or ongoing medical treatment, as well as all sexual assaults.

Assaults refer to acts of physical violence resulting in a physical injury that may or may not require short-term medical intervention but do not involve hospitalisation or ongoing medical treatment.

5. This measure reports deaths by unnatural causes per 100 prisoners. Following any death in custody, immediate attention is given to any operational issues initially identified. In addition, an investigation is conducted by the Office of the Chief Inspector, QCS and the State Coroner in accordance with the *Coroners Act 2003*. Death rate (unnatural cause only) for Indigenous prisoners is a specific measure of Indigenous prisoner deaths per 100 Indigenous prisoners. Death rate (unnatural cause only) for non-Indigenous prisoners is a specific measure of non-Indigenous prisoner deaths per 100 non-Indigenous prisoners.

6. A priority of QCS is to reduce the over-representation of Indigenous prisoners in corrective services. Opportunity for the diversion of offenders into community based supervision is supported through the operation of Probation and Parole in Indigenous communities in the Gulf and Cape areas.

7. Sex offender programs include preparatory, medium, high and maintenance programs for sexual offenders such as Crossroads, New Directions and Staying on Track.

8. Transition support includes delivery of the Transitions Program and the Transitional Support Service which involve reintegration support and assistance to prisoners according to their level of reintegration need, assessed re-offending risk and their length of sentence. The 2012-13 target/estimate reflects an expected increase in service delivery due to funding provided under the *National Partnership Agreement on Homelessness*.

9. Other programs include violence, substance abuse and general offending programs such as Making Choices and Turning Point.

10. Participation in prison industries provides prisoners with the opportunity to acquire vocational skills and contributes to their ability to gain and retain employment upon release. The percentage of prisoners employed is defined as the number of prisoners employed as a percentage of those eligible to work (i.e. excluding those unable to participate in work programs because of full-time education, ill health, age, relatively short period of imprisonment (<12 months), or other reason).

11. Commercial industries are those that employ prisoners operating on a commercial fee for service basis.

12. Service industries are those that employ prisoners to maintain the self-sufficiency of the correctional system and include prisoners employed in charitable work and community projects.

13. The participation of prisoners in education contributes to their ability to gain and retain employment upon release.

14. This measure reports the average daily cost of providing corrective services per prisoner.

15. This measure reports the annual daily average prisoner population as a percentage of the number of single occupancy cells and designated beds in shared occupancy cells provided for in the design capacity of the prisons. The Report on Government Services (RoGS) states that 'Percentages close to but not exceeding 100 percent indicate better performance towards achieving efficient resource management'.

16. QCS ensures a thorough assessment to determine suitability is completed prior to placement of prisoners in low security facilities and prisoners are only transferred where they present a minimal risk to community safety. A number of low risk offenders who would have been eligible for placement in these facilities are supervised by Probation and Parole on Court Ordered Parole Orders.

17. This measure reports the financial value of work performed for the community by prisoners in low security facilities. The contribution by prisoners enables them to make reparation to the community. An increase in the rate per hour applied to the work undertaken was implemented from September 2012.

Probation and parole services

Goal: To hold offenders accountable and reduce their future risk to the community.

Measure	Notes	Strategic Plan 2012-13	SDS 2012-13	2011-12 Actual	2012-13 Target/ Estimate	2012-13 Actual	2013-14 Target/ Estimate
Offenders discharged from community corrections orders who returned with a new correctional sanction within two years:		✓					
• Returns to community corrections				17.1%	-	16.6%	-
• Returns to corrective services				32.2%	-	34.1%	-
Proportion of offenders who are Indigenous	1	✓	✓	22.3%	>20%	22.5%	>20%
Percentage of successfully completed orders:		✓					
• Supervision orders	2		✓	71.1%	>68%	70.9%	>68%
• Reparation orders	3		✓	74.7%	>63%	81.2%	>68%
• All orders			✓	72.6%	>65%	75.7%	>68%
Financial value of community service work performed (court ordered)	4		✓	\$6.2 million	>\$6.2 million	\$6.3 million	>\$6.2 million
Cost of supervision per offender per day	5		✓	\$14	\$14	\$14	\$15

- Not available or not applicable

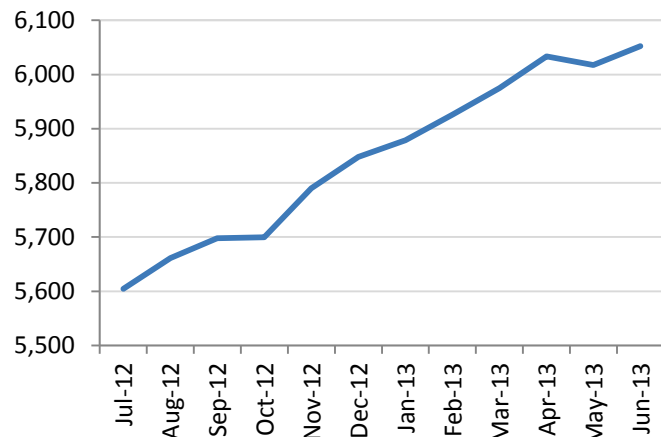
Notes:

1. A priority of QCS is to reduce the over-representation of Indigenous prisoners in corrective services. Opportunity for the diversion of offenders into community based supervision is supported through the operation of Probation and Parole in Indigenous communities in the Gulf and Cape areas.
2. Supervision orders include a range of orders other than those categorised as restricted movement or reparation and include Probation Orders; Parole Orders (excluding court ordered); Court Ordered Parole Orders; Intensive Correction Orders; and Intensive Drug Rehabilitation Orders.
3. Reparation orders include Community Service Orders and Fine Option Orders, which require offenders to undertake unpaid work. The hourly rate for completing community service to pay a fine is \$22 per hour.
4. The contribution by offenders enables them to make reparation to the community. An increase in the rate per hour applied to the work undertaken was implemented from September 2012 in accordance with the *State Penalties Enforcement Regulation 2000*.
5. This measure reports the average daily cost of providing corrective services per offender.

During 2012-13, Queensland experienced record growth in prisoner numbers. Based on the average daily numbers there were 438 additional prisoners in Queensland in June 2013 compared to June 2012. This is reflected in the facility utilisation increase within high security centres compared with the previous year (from 90.2% to 93.4%), however the result remained within the target range.

Queensland Corrective Services (QCS) reduced excess low security capacity for male prisoners with the closure of Darling Downs Correctional Centre and increased low security capacity for female prisoners at Numinbah Correctional Centre and male prisoners at Palen Creek Correctional Centre. In turn, low security facility utilisation increased by 10 percentage points since 2011-12 (from 53.3% to 63.3%).

Queensland's average daily prison population



Throughout the year, QCS continued to focus resources on maintaining community safety by holding offenders accountable and reducing their future risk to the community. The 2012-13 cost of containment per prisoner per day was approximately 7% lower than the 2011-12 result and below the target/estimate. Additionally, the targets for the delivery of offender programs were exceeded.

The proportion of prisoners in Queensland who are Indigenous (30.6%) was slightly above the target/estimate of less than 30%. In 2012-13, QCS introduced the *Pathways to Reduced Crime Strategy* to focus rehabilitation resources where they are most needed. Indigenous offenders are a priority group under the Strategy.

QCS continued its strong record on community safety, with no escapes from high security or low security facilities.

Correctional staff safety continued to be a key focus of Government in 2012-13. A series of strategies were introduced to protect staff from harm by prisoners. While our low harm targets were not met, the rate of assaults by prisoners on staff decreased in 2012-13 from 2011-12. No assaults on staff are acceptable and there is continuing work to be done to reduce harm to staff in 2013-14 through the continuing implementation of the *Staff Assault Reduction Strategy*.

The successful completion of supervision and reparation orders in the community achieved the target/estimate for 2012-13 and is consistent with or higher than the 2011-12 result.

QCS has prioritised community based correctional resources to the highest risk offenders. Queensland's return rate for offenders returning to corrective services, either under a new prison sentence or community based orders remains consistent with the 2011-12 result. In 2012-13, the cost of supervision per offender per day met the target/estimate at \$14. Queensland provides good value for money in community supervision while maintaining a strong focus on supervising, managing and breaching offenders where required.

Ambulance services

Goal: To provide timely and quality emergency and non-emergency services which meet the needs of the community.

Measure	Notes	Strategic Plan 2012-13 SDS	2011-12 Actual	2012-13 Target/ Estimate	2012-13 Actual	2013-14 Target/ Estimate
Time within which code 1 incidents are attended: • 50th percentile response time • 90th percentile response time	1	✓ ✓	8.3 minutes 17.0 minutes	8.2 minutes 16.5 minutes	8.2 minutes 16.5 minutes	8.2 minutes 16.5 minutes
Gross cost per incident	2	✓	\$679	\$664	\$650	\$671
Gross cost per head of population	3, 4	✓	\$125	\$125	\$123	\$130
Percentage of triple zero calls answered within 10 seconds		✓	90.75%	90%	90.64%	90%
Percentage of non-urgent incidents attended to by the appointment time	5	✓	81.51%	>70%	85.65%	>70%
Ambulance service response locations	6	✓	296	296	298	*
Ambulance operatives as a percentage of all personnel	7	✓	84.3%	>84%	86.29%	*
Performance Measure by calendar year			2011 Actual	2012 Target/ Estimate	2012 Actual	2013 Target/ Estimate
Cardiac arrest survived event rate	8	✓	30.2%	>24%	29.8%	>24%
Level of patient satisfaction with ambulance response services		✓	98%	>95%	97%	>95%

* This measure was discontinued from the State Budget Service Delivery Statement from 2013-14, therefore there is no 2013-14 Target/Estimate

Notes:

1. These measures report the time within which 50 percent and 90 percent of the first responding ambulance resources arrive at the scene of an emergency in code 1 situations. A code 1 incident is potentially life threatening necessitating the use of ambulance warning devices (lights and/or siren) en route. An incident is an event that results in one or more responses by the ambulance service.

2. This measure reports ambulance service expenditure divided by the number of incidents. An incident is an event that results in one or more responses by the ambulance service.

3. This measure reports ambulance service expenditure divided by the population of Queensland.

4. The population figure of **4,513,009** used to calculate the 2011-12 Actual was sourced from the *Australian Bureau of Statistics 3101.0 Australian Demographic Statistics December 2011* report.

The projected population figure of **4,634,469** used to calculate the 2012-13 target/estimate was sourced from Queensland Treasury and Trade.

The population figure of **4,610,932** used to calculate the 2012-13 Actual was sourced from the *Australian Bureau of Statistics 3101.0 Australian Demographic Statistics December 2012* report.

The projected population figure of **4,740,113** was used to calculate the 2013-14 target/estimate was sourced from Queensland Treasury and Trade.

5. This measure reports the proportion of medically authorised road transports (code 3) (excluding Queensland Health and aero medical transports) which arrive on time for a designated appointment, or are met for returned transport within two hours of notification of completion of appointment (code 4).

6. Response locations are primary ambulance response locations where paid, volunteer, or a mix of paid and volunteer ambulance operatives are responding in an ambulance vehicle and providing pre-hospital care.

7. Ambulance operatives include paramedics (student/base level ambulance officers and qualified ambulance officers), patient transport officers, communications centre staff and clinical other.

8. This measure reports the percentage of out of hospital cardiac arrest cases of cardiac aetiology where a resuscitation attempt was made by QAS paramedics that survived to hospital admission (had a pulse on arrival at hospital).

Front-line service delivery was boosted during 2012-13 with an additional 60 ambulance officers allocated to roster and 130 new and replacement ambulance vehicles commissioned. In addition, three new stations were completed at North Lakes, Pinjarra Hills and Coomera.

With seven communication centres and 298 response locations throughout the state, the QAS continued to provide timely ambulance response services to the community whilst experiencing increasing demand due to an ageing population and rising incidence of chronic illness.

The Queensland community expects prompt responses when the need for an ambulance arises. In 2012-13, 90.64% of calls made to Triple Zero (000) were answered within 10 seconds, and the QAS achieved its target of attending 50% of all code 1 incidents within 8.2 minutes and 90% within 16.5 minutes. Comparing our response times data with other states and territories within the Report on Government Services shows that we have some of the fastest response times in the country.

Response times may be strengthened through the Emergency Vehicle Priority System, designed to intervene downstream traffic signals to provide green lights in advance of an ambulance vehicle's arrival, as well as other emergency vehicles (more on page 55).

The QAS continued to provide all Queensland residents with free authorised ambulance services throughout Australia. The gross cost to government of delivering ambulance services in 2012-13 was below target/estimate at \$123 per head of population, or \$650 per incident. This is approximately 4% less than last year's gross cost per incident of \$679.

The year also saw a significant restructure to the Queensland Ambulance Service, as well as significant service improvements through the implementation of the Metropolitan Emergency Department Access Initiative recommendations (more on page 41).

Emergency management services

Goal: To improve emergency management services and disaster management arrangements.

Measure	Notes	Strategic Plan	2012-13 SDS	2011-12 Actual	2012-13 Target/ Estimate	2012-13 Actual	2013-14 Target/ Estimate
Percentage of Local Governments with a current disaster plan	1	✓		New measure	100%	99%	-
Number of people receiving disaster management training	2	✓	✓	19,787	3,500 – 4,000	8,864	*
Percentage of the Queensland community that are aware of SES 132 500 number	3		✓	42.2%	45%	40.6%	*
Percentage of EMQ Helicopter Rescue base availability	4		✓	89.7%	85%	91.6%	*
Number of SES volunteers	5		✓	5,400	7,000	6,000	*
Number of SES volunteer hours of operation	6	✓	✓	64,877	70,000 – 80,000	115,762	*

- Not applicable

* This measure was discontinued from the State Budget Service Delivery Statement from 2013-14, therefore there is no 2013-14 Target/ Estimate

Notes:

1. It is a requirement under Section 59 of the *Disaster Management Act 2003* that local governments review the effectiveness of their disaster management plan at least once a year. Each local government disaster management plan will undergo an external assessment annually, to ensure the plan is compliant with the *Disaster Management Act 2003* and meets the needs of the local area. The Queensland Police Service and Emergency Management Queensland (EMQ) are responsible for undertaking the external assessment.
2. Disaster management training supports the effectiveness of the Queensland Disaster Management Arrangements and builds and tests disaster management capability by improving participants' knowledge, skills and competency in the core areas of prevention, preparedness, response and recovery.
3. This measure provides an indicator of the level of awareness within the community of the number to call for State Emergency Service (SES) assistance during storm and flood emergencies. The 2012-13 result is from an online survey undertaken in November/December 2012.
4. This measure reports the extent to which EMQ Helicopter Rescue bases are available for tasking as a proportion of the number of hours in the year. Base availability varies, subject to scheduled and unscheduled maintenance and other factors including training, aircrew availability and fatigue management.
5. This measure represents the approximate number of active members only. An active member is defined as someone who regularly attends training and is available to attend an activation. Queensland numbers may fluctuate as members leave the service, new members are recruited and data cleansing occurs. This measure relates directly to the capability of the SES to deliver its functions under the *Disaster Management Act 2003*, performing activities to help communities prepare for, respond to and recover from an event or disaster. The target of 7,000 has been in place for five years. In early 2012, a data cleansing exercise resulted in a more accurate count of 5,400 being recorded. Since then, volunteer numbers have been steadily increasing to meet the target.
6. This measure reports the number of hours of operation performed by volunteers in the SES, such as search and rescue and responses to flood and storm emergencies. This measure is demand driven.

In early 2013, Queensland continued to experience extreme weather events that had a significant impact across the state. Two major weather events, ex-Tropical Cyclone Oswald, occurring on the Australia Day long weekend, and the Central and Southern Queensland Low, occurring in late February, caused extensive flooding and associated damage for much of Queensland's east coast. Many of the communities affected by these weather events were still rebuilding after the 2010-11 floods. The State Disaster Coordination Centre was activated for both events to assist the community with evacuations, flood recovery and relief. As a result of these events, SES volunteers performed 115,762 operational hours.

In 2012-13 EMQ continued to support SES activities by delivering 23 new floodboats for SES groups and providing \$1.25 million to the Cairns Regional Council towards the construction of a new SES headquarters in Cairns. EMQ also provided \$1.1 million to local governments for support of the SES as part of the ongoing implementation of the recommendations from the *Queensland Floods Commission of Inquiry* (QFCOI) into the 2010-11 floods.

The QFCOI recommendations placed greater emphasis on disaster management training as reflected in the 2011-12 result for *number of people receiving disaster management training* (19,787). The 2012-13 target/estimate of 3,500 – 4,000 was based on an expected return to normal business. However, a total of 8,864 people received disaster management training this year which is significantly higher than the target. The increase occurred as a result of changes to Local Disaster Management Group membership brought about by local government election outcomes. EMQ continues to work closely with local governments and the Queensland Police Service to ensure disaster management plans are current which is reflected in the 99% result for this measure.

Fire and rescue services

Goal: To provide fire and rescue services in partnership with the community for a safer Queensland.

Measure	Notes	Strategic Plan 2012-13 SDS	2011-12 Actual	2012-13 Target/ Estimate	2012-13 Actual	2013-14 Target/ Estimate
Response times to structure fires including call processing time:	1, 2	✓				
• 50th percentile		✓	7.3 minutes	<7.6 minutes	7.4 minutes	<7.6 minutes
• 90th percentile		✓	11.3 minutes	<14 minutes	11.9 minutes	<14 minutes
Percentage of building and other structure fires confined to room/object of origin	1	✓	84.5%	80%	84.4%	>80%
Percentage of households with operational smoke alarms installed	3	✓	87.0%	95%	87.0%	95%
Percentage of trained Level II Swiftwater Floodwater technicians against approved model	4	✓	107.5%	100%	110%	119%
Cost per incident	5	✓	\$7,170	\$7,213	\$6,598	\$7,499
Median dollar loss per structure fire	1, 6	✓	\$2,000	\$2,500	\$1,000	*
Property loss from structure fire per person	1, 6, 7	✓	\$30	<\$35	\$40	<\$35
Fire service organisation's expenditure per person	7	✓	\$115	\$113	\$108	\$115
Percentage of households with non-mandatory fire safety measures	8	✓	40.7%	43%	42.4%	*
Number of road crash rescue incidents	9	✓	7,675	<8,000	7,685	*
Number of road crash rescue extrications	10	✓	2,405	<2,500	2,443	*
Number of accidental residential structure fires per 100,000 households	11	✓	47.7	<60	49	*
Number of landscape fires	12	✓	9,367	<10,000	11,480	*
Percentage of building premises inspected and deemed complete and compliant	13	✓	89.3%	>80%	100%	*
Percentage of building approvals processed within agreed timeframes	14	✓	63.9%	>70%	64.7%	*
Firefighters as a percentage of all personnel	15	✓	77.0%	>80%	79.9%	*
Number of hours spent on safety promotion and public education per 100,000 population	7, 16, 17	✓	1,967	>2,000	1,424	*
Number of hours spent conducting fire safety activities within urban levy areas per 100,000 population	7, 17, 18	✓	1,268	>1,000	1,119	*
Fire death and injury rates						
			2006 to 2008	2007 to 2009	2008 to 2010	
Fire deaths annual rate (three year average) per million people	19	✓	5.7	4.7	4.2	
			2006-07 to 2008-09	2007-08 to 2009-10	2008-09 to 2010-11	
Hospital admissions due to fire injury per 100,000 people (three year average)	19	✓	18.0	18.5	19.2	

- Not available or not applicable

* This measure was discontinued from the State Budget Service Delivery Statement from 2013-14, therefore there is no 2013-14 Target/Estimate.

Notes:

1. Structure fires are fires in housing and other buildings.
2. This measure reports the time within which 50 percent/90 percent of the first responding fire appliances arrive at the scene of a structure fire. The 2012-13 and 2013-14 target/estimates are based on 14 minutes being the key parameter in the establishment of urban fire levy boundaries.
3. This measure provides an indication of the percentage of households with operational smoke alarms installed. Results are from an online survey undertaken in November/December.
4. For 2012-13, the number of trained Level II Swiftwater technicians was 279 against an approved model of 253 (hence a final result of 110%).
5. The cost per incident is determined by dividing total QFRS expenditure by total QFRS incidents attended. The calculation method for this measure has been amended for 2012-13 to align with Report on Government Service (RoGS) and the 2012-13 target/estimate has been revised using the RoGS calculation method.
6. A systems issue in 2011-12 impacted data. This issue has now been rectified.
7. The population figure of **4,513,009** used to calculate the 2011-12 Actual was sourced from the *Australian Bureau of Statistics 3101.0 Australian Demographic Statistics December 2011* report.
The projected population figure of **4,634,469** used to calculate the 2012-13 target/estimate was sourced from Queensland Treasury and Trade;
The population figure of **4,610,932** used to calculate the 2012-13 Actual was sourced from the *Australian Bureau of Statistics 3101.0 Australian Demographic Statistics December 2012* report;
The projected population figure of **4,740,113** was used to calculate the 2013-14 target/estimate was sourced from Queensland Treasury and Trade.
8. This measure provides an indication of the percentage of households with non-mandatory fire safety measures such as fire extinguishers, fire blankets and fire escape plans. Results are from an online survey undertaken in November/December.
9. A road crash rescue is defined as an accident or incident involving mobile property and the presumption that there are injuries or that assistance is required.
10. Extrications are defined as an assisted release and removal of trapped people from mobile property. This measure is a subset of all road rescue incidents.
11. The number of Queensland households for 2011-12 (1,740,810) and for 2012-13 (1,783,419) is derived from the *Australian Bureau of Statistics Household and Family Projections, Australia, 2006 to 2031 (Cat. No.3236.0) Report (Series II)* by averaging household data from the start and end of a financial year to derive the financial year midpoint estimate.
12. The number of landscape fires, including bushfires and grass fires, is heavily influenced by weather and a wide variance can be expected during drought and non-drought years.
13. This measure reports the percentage of Maintenance Inspection Reports conducted and deemed complete and compliant with building fire safety regulations and fire safety procedures in high-risk environments.
14. Schedule 15 of the *Sustainable Planning Regulation 2009* states that building approvals are to be completed within 15 business days. The new Community Safety Operations System will improve QFRS capability in monitoring building approvals in the future.
15. Firefighters include staff who deliver or manage a firefighting service and who are formally trained and qualified to undertake firefighting duties.
16. This measure reports the time spent by QFRS personnel conducting fire safety promotion and community education activities designed to lead to safer communities - for example, Roads, Attitudes and Action Planning, Fire Ed, and Safehome. The QFRS is no longer delivering some programs such as: Motor Vehicle Offenders Program, Fight Fire Fascination and Juvenile Arson Offenders Program, nor participating in Youth Justice Conferencing. The Roads, Attitudes and Action Planning Program is also no longer being delivered since other departments run similar programs. This has contributed to fewer hours spent by QFRS firefighters delivering programs and has resulted in more time dedicated to front-line service delivery.
17. This measure is based on the percentage of population covered by the Urban Levy Boundary which is deemed to be 87.6%.
18. This measure reports the time spent by QFRS personnel conducting fire safety activities designed to lead to safer communities, including Maintenance Inspection Reports and other types of building inspections.
19. Data sourced from RoGS 2013.

Significant fire and rescue capability was deployed to the North Coast Region in response to the effects of ex-Tropical Cyclone Oswald, particularly in Bundaberg and Gayndah, which included swiftwater rescue teams, rapid damage assessment teams, HazMat teams and the flexible habitat capability (more on page 41). The State Operations Centre was instrumental in the coordination of resources and the deployment of urban and rural personnel. The successful management during the major flood event included Incident Management and Strike Teams deployed to provide swiftwater and flood water rescue during the initial event to assist the community.

During 2012-13, the Queensland Fire and Rescue Service (QFRS) completed the recommendations from the *Queensland Floods Commission of Inquiry* (QFCOI) into the 2010-11 floods. This included a new measure, *'Percentage of trained Level II Swiftwater Floodwater technicians against approved model'*. Since its introduction during 2011-12, the results have both improved and exceeded the target.

An ambitious target was set for the *'Percentage of households with operational smoke alarms installed'*. Whilst the result was not achieved, it continued to be consistently high. The measure is an important indicator of service effectiveness in partnering with the community to mitigate risks, and in influencing people's compliance behaviour through education and fire safety measures.

Historical data as published in the Report on Government Services indicates that QFRS has reported a consistent trend for *'Firefighters as a percentage of all personnel.'* During 2012-13, the renewed emphasis on enhancing operational front-line services has resulted in an increase of 2.9 percentage points.

Over the past 10 years, QFRS has continually delivered services to the community at an average expenditure per person lower than every other Australian fire and rescue service. This is typically more than 20% below the average cost per person for all Australian fire and rescue services. Over the same period, the severity, range and numbers of incidents attended by QFRS is similar to other eastern mainland states and to the average for Australia. This is an indication that our service delivery model delivers value for money to the Queensland community.

Corporate governance

The following pages disclose the department's corporate governance:

Executive Management Board members

Committees, boards and other groups

Internal Audit

Code of Conduct

Ethical standards

Office of the Chief Inspector

External accountability

Information systems and record keeping

Corporate governance

Executive Management Board members

The Executive Management Board is the key leadership group for the department, providing leadership and direction on strategic and operational issues and supporting the Director-General as the accountable officer of the Department of Community Safety, to achieve improved outcomes for the community and ensure value for money in the services the department delivers.

Kelvin Anderson PSM, BA, Executive Fellow, ANZSOG

Director-General, Department of Community Safety

As Director-General, Kelvin is responsible for leading the department to ensure safe and secure communities. He sets the direction for the department to ensure front-line services to the community are appropriate, efficient and effective.

Kelvin took up the role of Director-General of Queensland Corrective Services in December 2008, becoming Commissioner following the establishment of the Department of Community Safety in March 2009. Kelvin was appointed Director-General of this department on 1 October 2011. Kelvin was awarded the Public Service Medal in the Queen's Birthday Honours list in 2008 for Outstanding Contribution to Correctional Services.

Marlene Morison BA, GradDip App Soc Psych, M Psych(Forensic), Executive Fellow ANZSOG

Commissioner, Queensland Corrective Services

As Commissioner, Marlene provides strategic leadership in the secure and humane containment of prisoners; the management of offenders under community based supervision; and delivery of programs and services to assist with the rehabilitation of offenders. Marlene has worked in various areas of correctional services for more than 25 years in operational and leadership roles. Marlene joined Queensland Corrective Services in November 2009 as the Deputy Commissioner (Custodial) where she played an important role in the strategic and operational functions of Queensland prisons. This included leading a strengthened focus on the security and safety functions, a culturally-led approach to Aboriginal and Torres Strait Islander prisoners in our northern facilities, and an increase in the financial effectiveness of our prisons. Marlene was appointed Commissioner, Queensland Corrective Services in January 2012.

Russell Bowles ASM, MBA, Assoc Dip AppSc (Amb)

Commissioner, Queensland Ambulance Service

As Commissioner, Russell provides leadership for the Queensland Ambulance Service in providing emergency and non-urgent ambulance response services for the Queensland community. QAS also supports community safety by providing services such as first aid education, research and injury/illness prevention education.

Russell joined QAS in January 1981 as a cadet ambulance officer and he was appointed Commissioner in June 2011. His career progression has encompassed a diversity of front-line operational roles at a range of locations around Queensland including Paramedic, Station Officer, Communications Centre Supervisor, Area Manager, Assistant Commissioner and Deputy Commissioner.

Since his appointment as Commissioner, Russell has implemented the QAS Structural Reform Program which has resulted in significant service delivery improvements across a range of ambulance performance measures. Russell brings over 32 years of ambulance experience to the role, including extensive experience in high-level leadership and strategic planning in the ambulance sector. Russell was awarded the Ambulance Service Medal in the 2005 Australia Day Honours List.

Lee Johnson AFSM, Assoc Dip AppSc (Fire Tech), FAIM, MIFireE

Commissioner, Queensland Fire and Rescue Service

As Commissioner, Lee is responsible for leading and managing the efficient functioning of fire and rescue services in Queensland through the provision of responsive structural fire services, rescue services across all hazards and the delivery of community safety operations to ensure there are appropriate fire safety standards for all types of premises and events. The Commissioner also plays a key role in managing the delivery of statewide initiatives including: community fire safety awareness and education; fire scene investigation; commercial training; and in leading volunteer rural fire brigades across regional Queensland.

Lee's fire service career began in 1975 as a firefighter with the Townsville Fire Brigade Board. Lee has also held firefighting, officer and management positions in the fire services on the Gold Coast, Rockhampton and in Brisbane. In 1997, he was promoted to Assistant Commissioner followed by appointment to Commissioner in January 2002.

He is President and Board Member of the Australasian Fire and Emergency Service Authorities Council and represents Queensland as a Director on the board of the National Aerial Firefighting Centre. Lee has been awarded the Australian Fire Service Medal (AFSM) the highest individual honour awarded to Australian firefighters.

Bruce Grady

Assistant Director-General, Emergency Management Queensland

As Assistant Director-General, Bruce provided strategic leadership and direction to Emergency Management Queensland. The services provided by EMQ aim to improve community safety and protect the environment through comprehensive disaster management arrangements, helicopter rescue services and an effective SES.

Bruce has undertaken a range of senior and executive management positions within the Queensland Government since 1994. Bruce joined EMQ in March 2006 and held the roles of Deputy Executive Director, Deputy Chief Officer and Chief Officer with a focus on policy development, planning and operational response. Bruce was appointed Assistant Director-General, EMQ in 2010. Bruce left the department in August 2013.

Gary Mahon EMPA, JP (Qual)

Acting Deputy Director-General, Corporate Service

As Acting Deputy Director-General, Gary provides executive leadership to the department in policy and planning; organisational performance; employee relations; corporate HR; legal advice and legislative reform; ethical standards; and corporate communications and media services.

Gary has undertaken a range of senior and executive management positions with the Queensland Government. Gary leads the Corporate Service division in providing strategic management support to the

office of the Director-General and the Minister's office. Gary was appointed to the department in July 2006.

Fiona Burbidge CPA, BComm, Grad Dip Fin Plan, GCPA

Acting Chief Finance Officer, Corporate Service

As the Acting Chief Finance Officer for the department, Fiona provides financial management expertise and a broad governance role to the department. Fiona joined the former Department of Emergency Services in November 2001 and has held a range of financial and management positions within the public sector for over 20 years. Her roles within both local and state government have involved the implementation of financial and business reforms and improvements, financial and non-financial performance management and broader governance responsibilities. Fiona has been acting in the role of Chief Finance Officer since February 2012.

Greg Coughlan BBus, GCM, Grad Dip Intermodal Sys Mgmt

Executive Director, Human Resources

As Executive Director, Greg provides human resource management expertise including the executive leadership for employee relations, workplace health and safety and a broad range of human resource services throughout the department.

Greg has enjoyed an extensive front-line and corporate services executive management career within and external to Government. Greg was appointed to the position of Executive Director, Human Resources in December 2005.

Glenn Walker

Chief Information Officer, Corporate Service

After 10 years working in public safety, Glenn was appointed to the role of Chief Information Officer in early 2010. As Chief Information Officer, Glenn delivered innovative strategies in response to the department's dynamic organisational environment. Glenn's leadership and vision has been instrumental in the implementation of operational capabilities that support the department's key goals and strategies, particularly in the areas of front-line service delivery including Triple Zero (000) communications and disaster management. Glenn left the department in June 2013 and now serves as the CIO of the Department of Science, Information Technology, Innovation and the Arts.

The Director-General would like to thank and acknowledge the efforts made by Gary Taylor, who served as Assistant Director-General of the former Corporate Service Division, from June 2008 to September 2012. The Director-General would like to wish Bruce Grady and Glenn Walker all the very best in the future.

Committees, boards and other groups

The Director-General is the accountable officer for the department and is responsible for the efficient, effective and financially responsible performance of the department. As the accountable officer, the Director-General is bound by statutory obligations as outlined in the *Financial Accountability Act 2009*, *Public Service Act 2008* and the *Financial and Performance Management Standard 2009*. The Director-General is supported by a number of executive committees.

Executive Management Board

Chair: Director-General

The Executive Management Board meets monthly and is the key leadership group for the Department of Community Safety. It provides leadership and direction on both strategic and operational issues to support the Director-General. The Executive Management Board's responsibilities include:

- determining the strategic priorities and direction for the department
 - ensuring alignment of resources to organisational priorities
 - approving the annual budget including the prioritisation of budget submissions
 - overseeing financial and non-financial performance and the delivery of the department's programs and initiatives
 - establishing and overseeing implementation of the department's governance framework
 - establishing and maintaining appropriate systems of internal control and risk management
 - periodically measuring and evaluating the organisation's strategic direction and business operations, and following up actions to ensure appropriate progress and continued alignment with objectives/goals.
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Audit Committee

Chair: Director-General

The department's Audit Committee is a high level strategic forum that focuses on business improvement and to ensure that issues, as they arise, are appropriately actioned to improve overall accountability and governance throughout the agency.

The committee is established pursuant to section 35 of the *Financial and Performance Management Standard 2009* and operates in accordance with various acts where required. The Committee operates according to its charter and Queensland Treasury and Trade's *Audit Committee Guidelines*.

In 2012-13, the membership of the committee comprised the:

- | | |
|---|---|
| <ul style="list-style-type: none"> • Director-General • Acting Deputy Director-General, Corporate Service • Commissioner, QCS • Commissioner, QAS • Assistant Director-General, EMQ • Commissioner, QFRS • two external representatives; and | <p>Three observers:</p> <ul style="list-style-type: none"> • Representatives from the Queensland Audit Office (QAO) • Director, Internal Audit, DCS • Acting Chief Finance Officer, DCS. |
|---|---|

The committee has a responsibility to:

- ensure QAO recommendations (financial, system and performance related) are given due consideration and implemented when accepted
- provide strong and effective oversight of the department's internal audit function
- ensure the department effectively monitors compliance with legislative, ethical and regulatory requirements
- review the agency's annual financial statements prior to final sign-off by the accountable officer
- provide an independent assessment of the department's reporting function
- ensure all financial and non-financial governance functions are effective and reliable
- ensure the internal control environment is appropriate and effective for identified risks.

The committee met four times during 2012-13 where they:

- considered all audit reports (both QAO and internal audit) and provided direction regarding implementation of report recommendations
- endorsed the annual internal audit unit's work plan for 2012-13
- endorsed the 2011-12 annual financial statements prior to sign-off by the accountable officer
- followed up on report matters that remained outstanding
- provided direction on numerous issues pertaining to business improvement, internal control structures, risk, governance and accountability matters.

Finance Committee

Chair: Acting Deputy Director-General, Corporate Service

The Finance Committee provides advice and support to enable the Director-General as accountable officer to discharge responsibilities under the *Financial Accountability Act 2009*. The committee has a responsibility to:

- monitor the implications of whole-of-government financial policy developments on the department's services
- provide advice to the accountable officer on financial risks to current and projected services
- manage and oversee the financial position, issues and risks
- consider and endorse funding requests supported by divisional finance committees, varying approved budget estimates
- manage and oversee major procurement activities, issues and risks
- ensure the effectiveness of internal controls related to financial matters
- ensure the department's expenditure remains within the limit of departmental appropriation.

Workplace Health and Safety Governance Committee

Chair: Commissioner, QAS

The Workplace Health and Safety Governance Committee provides strategic advice to the senior executive and other governance committees on work health and safety (WHS) matters. Its purpose is to oversee and provide direction and leadership in the management of WHS across the department.

The committee has a responsibility to ensure that the department meets the obligations and requirements of:

- The *Work Health and Safety Act 2011* and subordinate legislation
- The *Workers' Compensation and Rehabilitation Act 2003* and subordinate legislation
- Australian Work Health and Safety Strategy 2012-2022
- AS 4801:2001 Occupational health and management systems.

Capital Works Committee

Chair: Commissioner, QCS

The Capital Works Committee provides strategic oversight of the capital investment program in support of the department's strategic direction. The committee has a responsibility to:

- provide strategic guidance and direction, to enable the effective delivery of the capital works program and development of the department's Strategic Asset Plan
- provide strategic direction on the department's facilities and other major assets including fleet, but excluding information and communication technology
- facilitate department-wide cooperation and collaboration in the formulation of integrated asset management strategies and solutions
- work collaboratively strengthening the existing communications, protocols and interaction between operational arms of the department and statewide asset management and procurement service providers
- enhance and drive departmental strategic asset management planning and performance in line with broader strategic direction of the department
- ensure that relevant legislation and whole-of-government policies are complied with during the delivery of the capital works program.

Communication and Information Committee

Chair: Commissioner, QFRS

The Communication and Information Committee has the responsibility to coordinate, monitor and report to the Executive Management Board on the delivery and quality of the DCS Information Management and Information and Communications Technology (ICT) program of work.

The committee is supported by the: Information Management Sponsoring Group; Information Management Program Board; Enterprise Architecture Review Board; and Technology Review Group.

EMQ Helicopter Rescue Management Board

Emergency Management Queensland (EMQ) Helicopter Rescue provides helicopter services to meet emergency and other specific aviation needs of the community and the government. EMQ Helicopter Rescue provides a 24 hour-a-day response for helicopter aeromedical and air rescue operations through air bases at Brisbane, Townsville and Cairns.

The EMQ Helicopter Rescue Management Board meets quarterly to provide strategic, policy, financial and operational advice to the Director-General as the accountable officer. The management board ensures that appropriate accountability and risk control measures are in place to ensure that Helicopter Rescue:

- delivers on objectives and outcomes required by government
- complies with Civil Aviation Safety Authority requirements including the conditions of its Air Operators Certificate
- minimises the risks associated with helicopter operations
- maintains a consistently high level of service delivery and accountability to the users of the service
- adopts appropriate governance practices to ensure compliance with policies and standards.

Parole boards

The parole boards are independent statutory bodies. The role of the parole boards is to determine whether eligible prisoners are suitable for supervised release into the community. They are established pursuant to Sections 216 and 230 of the *Corrective Services Act 2006*, and operate in accordance with the relevant provisions of that Act.

Community safety is the primary consideration for the parole boards when considering all matters. The parole boards also monitor progress of prisoners granted parole and make decisions regarding the amendment, suspension or cancellation of parole orders.

There are three parole boards in Queensland:

- The Queensland Parole Board hears matters from offenders who are sentenced to imprisonment equal to or more than eight years. The Queensland Parole Board also considers applications for interstate transfer of offenders on parole into Queensland and applications for parolees to travel overseas.
- The Central and North Queensland Regional Parole Board and the Southern Queensland Regional Parole Board hear all other matters (including court ordered parole breaches).

The boards considered a total of 17,917 matters throughout 2012-13. This is a notable reduction in the number of matters considered in the previous year (20,928). The decrease in the number of matters is a result of operational and practice enhancements including the introduction of an electronic file management for parole board members.

Financial information for the parole boards is reported in our financial statements under 'Note 34: Parole boards' which is available towards the end of this report.

State Disaster Management Group

Established under the *Disaster Management Act 2003*, the State Disaster Management Group (SDMG) is the key disaster management policy and decision making body in Queensland and reports to the Minister for Police and Community Safety regarding disaster management in the state. The role of the SDMG is to ensure effective disaster management is developed and implemented for the state, and to develop the strategic policy framework and the State Disaster Management Plan. The group also coordinates state and Commonwealth assistance for disaster management and ensures that effective arrangements between levels of government on matters relating to disaster management are established and maintained. This includes the identification of resources within and outside the state that may be required for disaster operations.

The SDMG meets on a quarterly basis with membership comprising the Chief Executive Officers of each of the 20 Queensland Government departments, the Assistant Director-General, EMQ and the Chief Executive Officer of the Local Government Association of Queensland. Membership also includes representatives from the Australian Defence Force, Bureau of Meteorology, Surf Lifesaving Australia and the Australian Red Cross. The Director-General of the Department of the Premier and Cabinet is the Chair and our Director-General is the Deputy Chair. The SDMG is supported by an executive officer from the Queensland Police Service (QPS), appointed by the Commissioner, QPS. This QPS position undertakes a significant role by providing executive support to the SDMG.

The QPS may further support the SDMG through coordinating disaster operations which includes:

- reporting regularly to the SDMG about disaster response operations
- ensuring, as far as reasonably practicable, that any strategic decisions of the SDMG about disaster response operations are implemented
- providing strategic advice on disaster response operations to district disaster coordinators.

Queensland Tropical Cyclone Consultative Committee

The Director of the Disaster Management Standards Branch, within EMQ, co-chairs the Queensland Tropical Cyclone Consultative Committee (QTCCC) with the Regional Director from the Bureau of Meteorology and provides secretariat support for the membership. Membership spans multiple agencies and includes Emergency Management Australia and James Cook University (Cyclone Testing Station and Centre for Disaster Studies).

The QTCCC was established to:

- provide advice to the SDMG on measures to mitigate the effects of tropical cyclones on Queensland communities
- provide a forum for the exchange and analysis of data and information on disaster impacts, mitigation strategy research, policy development, disaster risk assessment (hazards and vulnerabilities of communities), mitigation measures, and community preparedness in relation to tropical cyclones
- support the scoping and implementation of state and national disaster risk reduction and community and built environment resilience building strategies.

In 2012-13, EMQ led a number of QTCCC initiatives including:

- Protecting our Coastal Communities project which has made an interactive mapping site available to the disaster management community, to identify storm tide inundation from Highest Astronomical Tide
 - the Tropical Cyclone Storm Tide Warning Response System handbook which was reviewed and updated prior to the 2012-13 cyclone season
 - development and implementation of the Queensland Public Cyclone Shelter Operations Guidelines
 - coordination and delivery, in conjunction with the Bureau of Meteorology, of the 2013 pre-season preparedness seminar series to Local and District Disaster Management Groups.
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Internal Audit

The Internal Audit Unit is an independent unit which reports directly to the accountable officer (Director-General) and provides independent advice across a wide range of disciplines including risk, assurance, information technology, finance, compliance and general consulting activities. All unit work is performed in accordance with the Institute of Internal Auditors standards and under an approved charter. An Annual Audit Plan is required to set the direction for the unit for the year ahead and a Strategic Plan for three years ahead, in accordance with the *Financial and Performance Management Standard 2009*. Work is in line with the approved Strategic and Annual Audit Plan, as endorsed by the Audit Committee and approved by the Director-General. The unit, as secretariat to the Audit Committee, ensures that all relevant guidelines (particularly the Queensland Treasury and Trade's *Audit Committee Guidelines*) are closely followed and that the function of the unit complies with these guidelines in all material respects.

The unit assists management to achieve its objectives by using a systematic, disciplined approach to review and improve the effectiveness of risk management, internal control and governance processes, improving the overall level of compliance and accountability within the department. The unit undertakes a series of review types including: operational (effectiveness); compliance; performance (efficiency); financial management; governance and information technology to identify areas of risk and to improve departmental outcomes. Systems are in place to ensure the effective, efficient and economic operation of the audit function. This includes quarterly reports to the agency's Audit Committee regarding audit's performance and outputs and regular briefings to the Director-General regarding the unit's operations.

During 2012-13, Internal Audit achieved the following:

- completion of the approved annual program of work as per the approved Annual Audit Plan
- assisted management, upon request, to undertake a number of reviews to improve their overall governance arrangements
- undertook a number of partnership reviews with line management to assist them in identifying improved business opportunities and to improve overall governance mechanisms.

Code of Conduct

The department operates under the Code of Conduct for the Queensland Public Service. The Code of Conduct is based on the revised ethical principles of the amended *Public Sector Ethics Act 1994*. Within the department, these principles are given further effect through the DCS HR Procedure – *Performance and Development Planning*. This procedure requires supervisors to ensure that employee performance and development plans accurately reflect the behavioural and conduct requirements to effectively perform in the role, as prescribed by the DCS Strategic Plan and Code of Conduct. Upon commencement of employment, the Employee Induction Policy requires supervisors to undertake appropriate induction activities for new employees including undertaking training on the Code of Conduct.

The department continually reviews the HR Policy Framework to support the consistent application of the Code's requirements. To provide further support to the Code of Conduct, the department developed the following HR Governance documents, which have application to all employees:

- Harassment and Bullying Policy Statement
- Sexual Harassment Policy Statement
- Contact with Lobbyists
- Conflicts and Declarations of Interest.

In addition, procedures that align to the Code in providing systems which integrate the principles of integrity and accountability into the departmental business processes, were also developed and released:

- Recovery of Overpayments
- Management of Leave and Unplanned Absences.

In 2012, an online training program, developed in conjunction with a number of other agencies at a whole-of-government level, was made available to the department. The program is designed to ensure that employees have access to consistent training covering the ethical principles of the Code of Conduct and the government model for ethical decision making. In addition, ongoing information sessions were delivered by the DCS Employee Relations Unit on topical HR issues encompassing:

- workplace behaviour and conduct
- bullying and harassment
- performance management
- complaints management
- disciplinary procedures.

Through 2012-13 the Public Service Commission undertook a process of review of the existing Code of Conduct. The revised code is available on the department's intranet and internet sites.

Ethical standards

The Ethical Standards Team has responsibility for the assessment of allegations of suspected official misconduct committed by staff and reporting suspected official misconduct to the Crime and Misconduct Commission.

The Ethical Standards Team undertakes workplace investigations into serious allegations of official misconduct and refers less serious allegations back to operational divisions for management action.

The department's response to allegations of official misconduct also involves assessing whether information provided by persons making complaints amounts to a public interest disclosure, pursuant to the *Public Interest Disclosure Act 2010*. The Ethical Standards Team collects reportable data on disclosure, and provides advice to managers on their obligations to support persons that have made a disclosure under the Act.

In contrast, during the 2011-12 financial year, 970 complaints to Official Visitors were received, of which 66 were wholly or partially substantiated. This demonstrates an overall reduction in complaints to Official Visitors, and substantiated matters in 2012-13 compared to 2011-12. We also increased the Official Visitor pool from 13 to 29 attracting additional and broader range of Official Visitors.

The overall reduction in complaints reflects improvements to sentence management in 2012-13, which provided greater consistency and transparency in prisoner classification and placement decisions.

In addition, the Chief Inspector chairs and provides secretariat support to the QCS Incident Oversight Committee (IOC). The IOC is responsible for the implementation of recommendations developed in response to major incidents that occur in the correctional system as well as implementing recommendations arising from thematic reviews.

Office of the Chief Inspector

The Office of the Chief Inspector is an independent office in Queensland Corrective Services. The office is headed by the Chief Inspector, a statutory position under the *Corrective Services Act 2006*. The Chief Inspector contributes to the accountability, transparency and performance of the Queensland corrections system by performing several key functions, namely:

- undertaking independent scrutiny regarding the management of prisons, including the treatment of prisoners and the delivery of prisoner services through the inspection and assessment of correctional centres against established standards
- conducting and/or coordinating investigations into significant incidents that may occur in the correctional system
- undertaking thematic reviews of the operations and services of the correctional system
- coordinating the Official Visitor Scheme so as to enable the independent investigation of prisoner complaints, and the review of key legislative orders affecting prisoners.

As community representatives, Official Visitors provide a mechanism for ensuring that administrative decisions made within corrective services facilities are fair and accountable.

During 2012-13, Official Visitors received 821 complaints from prisoners. Of these, 55 complaints were wholly or partially substantiated.

External accountability

The department is subject to many forms of external review. This section provides information about external agencies and processes which examined the operations of the department during 2012-13:

Queensland Audit Office

The Queensland Audit Office (QAO) supports the role of the Auditor-General of Queensland in providing Parliament with an independent assessment of the financial management and performance activities of public sector entities. The QAO provides an independent audit service and reports to Parliament to enhance public sector accountability.

During 2012-13, report no.5, *Results of audit: State public sector entities for 2012-13* which relates to the Department of Community Safety, was tabled by the QAO. Key findings relating to the department were:

- An unqualified audit opinion was issued.
- The department's financial statements were certified by management and audit within the two month legislated timeframe.
- The department's financial statement processes were assessed against better practice for financial report preparation. Overall DCS processes were found to be satisfactory.

This report is available online at www.qao.qld.gov.au

Queensland Coroner

Under the *Coroners Act 2003*, the State Coroner is responsible for investigating reportable deaths. This includes deaths that occur in QCS custody and in some instances where QAS has been involved, attended or provided pre-hospital care to people who are severely ill, injured, or when an ambulance has been requested.

During 2012-13, DCS was subject to three comments and one recommendation resulting from the findings of 14 Coroner inquests for deaths which occurred while in QCS custody or under QAS care.

The three comments related to: suicide prevention measures at Arthur Gorrie Correctional Centre; inconsistency between QAS and Queensland Police Service (QPS) policies; and QAS policies relating to the specific needs of watch house prisoner patients. The department is taking action to address these comments. One recommendation related to QAS and QPS joint protocols and training for the management and treatment of severely disturbed individuals involved in anti-social behaviour who are showing apparent agitation. This recommendation is under consideration, with QAS and QPS conducting a review of the joint emergency response in these instances.

Queensland Commission of Audit

The Queensland Commission of Audit (QCoA) was established in 2012 to review the Queensland Government's financial position, and to make recommendations on strengthening the Queensland economy; improving the State's financial position including regaining a AAA credit rating; and ensuring value for money in the delivery of front-line services. The Queensland Government released the QCoA Final Report, and its response to the report, in April 2013 available at <http://www.commissionofaudit.qld.gov.au/>

Keelty review into the Queensland Police and Community Safety

In November 2012, the former Australian Federal Police Commissioner Mick Keelty was engaged to undertake a review of Queensland Police and Community Safety. The review investigated the operational and response capabilities of Queensland Police Service, Queensland Fire and Rescue Service, Queensland Ambulance Service, Emergency Management Queensland and Queensland Corrective Services. A substantial review of the State's police and emergency services had not occurred for more than a decade and the aim of the review was to ensure best practices were set and all services work together as closely as possible for the benefit of all Queenslanders. The review investigated current organisational structures, decision making, emergency response capabilities and inter-agency cooperation while making certain the State's professional and volunteer emergency service staff were supported by the best operating procedures. The report can be found at <http://www.premiers.qld.gov.au/publications/categories/reports/police-community-safety.aspx>

Malone review into rural fire services in Queensland

During 2012-13, the Assistant Minister for Emergency Volunteers, Ted Malone MP conducted a review into rural fire services in Queensland. The review recommended that the focus of rural fire services be brought back to land management and mitigation. The principle of neighbour helping neighbour underpins the culture of rural fire services. This locally based approach is critical to the success of rural fire services in Queensland and made a number of recommendations that will make local planning and decision making the cornerstone of the rural fire system with all other elements of the system focussed on supporting the local response. The Malone Review into Rural Fire Services in Queensland is available at: <http://www.ruralfire.qld.gov.au/Malone-Rural-Fire-Service-Review.pdf>

Information systems and record keeping

Information management within the department has been progressed in accordance with the department's *Information Management Workplan 2012-2013*. This Workplan focuses on implementation of a range of initiatives consistent with information governance, information security, information access and use management, information assets, data management, knowledge management and recordkeeping.

The Department of Community Safety (DCS) Information Management Program is overseen by the Information Management Sponsoring Group and implemented with the assistance of the Information Management Program Board. Monthly reporting is provided to the Communication and Information Committee (the department's peak information and communication technology body).

During the second half of 2012, DCS upgraded its hard copy records management system.

DCS has made extensive progress with regard to its policy framework with the development of additional policies and procedures supporting information security, document management, 'Bring Your Own' mobile devices and Cloud Computing. The DCS Recordkeeping Policy and Procedure was also further updated during 2012-13. Policies pertaining to digital records management are currently under development.

Specific Retention and Disposal Schedules are in place for the Queensland Ambulance Service, Queensland Corrective Services and Corporate Service. A Retention and Disposal Schedule is well-advanced for the Queensland Fire and Rescue Service with consultation ongoing with Queensland State Archives. Activities associated with development of a Retention and Disposal Schedule for Emergency Management Queensland have also commenced.

DCS records are disposed of consistent with the requirements of the specific divisional Retention and Disposal Schedule/General Retention and Disposal Schedule and DCS Instrument of Authorisation – *Public Records Act 2002*. The Queensland Corrective Services Retention and Disposal Schedule Version 2 was last updated on 16 January 2012 with the Queensland Ambulance Service Retention and Disposal Schedule Version 1 last updated on 20 December 2004.

DCS has been implementing information security classification for its hard copy and electronic information, including information systems. This implementation has been supported by an appropriate awareness program, which is also currently available to staff online. DCS experienced one significant information security breach this financial year, which was managed internally by the agency.

Strategic Plan performance

Our *2012-2016 Strategic Plan* is based around four key focus areas: Services, Disaster Resilience, Systems and People. A summary of our key achievements for 2012-13 against these key focus areas is presented in the following pages.

Services

Due to the fiscal challenges facing many governments including the Queensland Government, now more than ever, there is a need to deliver innovation in work practices and business processes, and to reduce the cost of government services and regulation.

Our strategies over this planning period are to:

- Prioritise resources towards high value, high demand services
- Reduce restrictive business practices, regulation and “red tape”
- Partner with the private sector to deliver services.

People

The ability of many organisations to deliver efficient and effective services is adversely impacted by a skill shortage, an ageing workforce and the growing need for a more agile workforce to deliver innovation in work practices. The department also faces challenges to service delivery because of these factors, particularly due to a significant reliance on competent and motivated volunteers.

Our strategies over this planning period are to:

- Recruit and retain a diverse, effective and agile workforce
- Provide best practice capability, competence and safety practices that support our staff and volunteers while maintaining a strong focus on health and well-being.

Disaster resilience

Resilience is the capacity to withstand and recover, including economic recovery, from crisis events including natural disasters, fire, flood, accident, criminal activity and illness. A community working together to understand and manage the risks that it faces strengthens resilience. Building and maintaining resilience is the shared responsibility of all sectors of society, including all levels of government, business, the non-government sector and individuals.

Our strategies over this planning period are to:

- Promote community education and awareness about best practice responses to hazards and risk
- Support information sharing and partnerships between volunteer groups to increase response capability to crisis events
- Build and sustain productive relationships with local authorities and community organisations
- Manage preparedness and responses
- Provide offender reparation opportunities to the community which promotes social responsibility.

Systems

The delivery of efficient and effective services requires investment in good governance, operational systems, technology and capital infrastructure.

Our strategies over this planning period are to:

- Streamline governance arrangements, policy and legislation
- Strengthen planning, risk and performance management
- Ensure effective maintenance of capital infrastructure and critical technology
- Improve operational systems including triple-zero call taking and dispatch, early warning systems, evacuation planning, communications, incident management, damage assessment and offender management.

Services

Prioritise resources towards high value, high demand services

QAS Structural Reform Program

In line with the government's Public Sector Renewal Program, the Department of Community Safety oversaw a restructure of the Queensland Ambulance Service (QAS) in September 2012.

The structural reform program transformed the service from seven regions and 21 area offices to 16 Local Ambulance Service Networks (LASNs), which are supported by a central office 'system manager' structure. The restructure became effective on 5 November 2012 and all LASNs are operating with appointed managers.

The ambulance service delivery model is now aligned with the Department of Health's Hospital and Health Services model. This enables local accountability and the delivery of local solutions.

Metropolitan Emergency Department Access Initiative

The Metropolitan Emergency Department Access Initiative (MEDAI) project was established in October 2011 to identify solutions to ambulance vehicle ramping in Queensland metropolitan hospitals. The primary aim of the MEDAI project was to improve timely access to emergency care for the people of Queensland. The Minister for Health, tabled the MEDAI report in Parliament on 2 August 2012. The final report set out 15 recommendations (two relating to QAS) that aimed to improve the way in which issues in relation to ambulance ramping and access block are managed across Queensland public hospitals. All MEDAI recommendations have been implemented.

Evidence of improved performance following MEDAI and other QAS renewal processes is illustrated by the time it takes ambulance crews to unload patients from QAS stretchers at public hospitals. In the busier metropolitan areas, the average time recorded from January to June 2013 was 19 minutes compared to 28 minutes recorded in the same period for 2012. This means that ambulances are being returned back into the system ready to respond to emergencies, rather than being stuck at a hospital ramp. Within these areas and time period, the total time an ambulance crew spends engaged on a call out has reduced from an average of 78 minutes to 66 minutes.

A copy of the MEDAI report is available at:
http://www.health.qld.gov.au/publications/medai-report/final_medai_report.pdf

Reducing unwanted fire alarms

During 2012-13, QFRS responded to 75,669 incidents, 19,719 of which were system initiated false alarms. Unwanted alarms have a negative impact on firefighters and the wider community by increasing safety concerns for fire crews and the public, disruption to the community and industry, and unnecessary costs of attending these incidents.

The QFRS provides building managers with information on how to reduce unwanted alarms in new buildings and to ensure effective management of unwanted alarms in identified 'prioritised problem buildings'. Eighty-seven identified 'prioritised problem buildings' have adopted recommendations made by QFRS which have seen an overall reduction of 76% in unwanted alarms to those buildings since 2006.

QFRS Flexible Habitat

The recent flood disasters in Queensland highlighted the need for the provision of emergency accommodation in remote areas for displaced residents and those assisting in the relief efforts. In these instances, QFRS's Flexible Habitat is utilised. It is a self-contained moveable facility which has sleeping quarters, showers, operational areas and its own power supply.

The facility was deployed to Gayndah and Bundaberg during ex-Tropical Cyclone Oswald to provide accommodation during January and February 2013.

Prioritise resources towards high value, high demand services

Critical Incident Response and Recovery Directive 09/12

When a critical incident affects one or more Queensland community, an immediate response by DCS is critical to save lives and property. Prevention of loss and community recovery is a priority of government and takes precedence over the delivery of less essential government programs. Section 98(1) (d) of the *Public Service Act 2008* requires chief executives to adopt management practices that are responsive to government priorities.

Following the St George Floods in early 2012, EMQ worked with other government departments and the Public Service Commission to develop an enhanced staffing model for the State Disaster Coordination Centre (SDCC). The Public Service Commission Critical Incident Response and Recovery Directive 09/12 provides for a whole-of-government response to disasters. Critical incident reserve pools have been established to support the government's commitment to response and recovery by redirecting the collective energies of the Queensland public service workforce from less critical priorities, to the critical priorities of the protection of life and property and longer-term human and social recovery. The coordination and management of a critical incident response reserve pool is the responsibility of DCS. To implement this, in 2012-13 EMQ provided a total of 31 individual days of training resulting in approximately 230 whole-of-government staff forming part of the SDCC Response Team.

During the 2012-13 disaster season, the critical incident reserve pools were utilised to assist the SDCC in responding to the ex-Tropical Cyclone Oswald event. From 26 January to 5 February 2013 a total of 96 staff from across government joined with 106 DCS staff to support SDCC operations relating to this event.

Consolidation of low security facilities and services

QCS introduced a number of changes to low security capacity to improve prison utilisation. Darling Downs Correctional Centre closed in September 2012, in part due to underutilisation over a number of years. Operational capacity was increased at Palen Creek Correctional Centre by 50 beds and Numinbah Women's Correctional Centre by 65 beds. QCS also closed the dairy at the Capricornia Correctional Centre in September 2012 due to operations being uneconomic.

Reduction of prisoner out of cell hours and changes to prison industries

QCS reduced out of cell hours for prisoners from 11 to 10 hours. The out of cell hours in prison are the most staffing intensive hours. Savings will be achieved in 2013-14 by reducing custodial officer shifts from 12 hours to 11 hours.

In 2012-13, QCS implemented changes to the administration and operation of prison industries. QCS reduced unprofitable industries, reduced working hours and closed the Industry Development Unit. Industry shifts have changed prisoner working hours which complements the reduction in out of cell hours. The scaling back of prison industries is expected to return net savings of approximately \$3.5 million per year.

Pathways to Reduced Crime

In February 2013, QCS released a new rehabilitation framework *Pathways to Reduced Crime*. It aims to improve rehabilitation service delivery, including the development of offender pathways for priority groups and changes to service delivery models that focus prisoner education efforts on employment readiness and capability.

Reduce restrictive business practices, regulation and “red tape”

The Department of Community Safety (DCS) continued to contribute to the State’s red tape reduction target. Red tape reduction aims to reduce the compliance burden on the business, community and government sectors.

During 2012-13, DCS delivered on or commenced implementation of red tape reduction initiatives including:

- removing the requirement for rural fire brigades to replace their vehicles at 20 years to provide brigades with the option of retaining vehicles still in suitable condition
- standardising forms used by volunteers to prevent errors and duplication
- implementation of business process reforms to allow industry to lodge applications online for referral agency advice regarding building approvals. It is anticipated that this process will result in substantial time and cost savings for industry and QFRS.

A statutory review of the *Corrective Services Act 2006* commenced in 2012-13. The review scope includes identifying ways to reduce unnecessary administrative processes contained in the Act and associated regulation. The review was completed in August 2013.

Further information on how we have reduced restrictive business practices, regulation and red tape follows:

Amendment to the *Corrective Services Act 2006*

The Queensland Parliament passed an amendment to the *Corrective Services Act 2006*, to provide that remanded prisoners, not sentenced to a term of imprisonment, can only be given a security classification of maximum or high. This has removed the administrative burden of having to assess and review security classifications for prisoners not yet serving a sentence.

New Sentence Management Model

It is necessary to ensure that the order of the court is complied with, and that the calculation of a prisoner’s release date is consistent with all relevant legislation. To ensure compliance, on 1 July 2012, QCS introduced a new Sentence Management Model. The new model has streamlined the sentence management process, including sentence calculation. This has significantly reduced errors and the amount of time prisoners have been unlawfully detained beyond, or released before, their discharge or release date.

Queensland disaster mitigation and resilience funding grants programs

EMQ administers disaster mitigation and resilience funding grants to local governments to help reduce the impact of natural disasters on Queensland communities. In 2012-13, EMQ reviewed the reporting templates required under each grants program to minimise the reporting burden on grant recipients and streamline the application process. The new templates were implemented in November 2012.

In March 2013, a cross-department working group developed a joint application package, information pack and application form for 2013-14 Queensland Disaster Mitigation and Resilience funding, available through three programs:

- Royalties for the Regions administered by the Department of State Development, Infrastructure and Planning
- Local Government Floods Response Subsidy administered by the Department of Local Government, Community Recovery and Resilience
- Natural Disaster Resilience Program administered by the Department of Community Safety.

The joint application package, including the single application point and a coordinated assessment process, assists in delivering the program to local governments and community organisations in an effective manner. It provides applicants with a single application point for all disaster mitigation and resilience funding administered by the State Government, and facilitates an assessment process coordinated across the three agencies to ensure the most effective use of funds available.

SES Non-Recurrent Subsidy Program

The State Emergency Service (SES) Non-Recurrent Subsidy Program is a consolidated program for local governments to receive funding for SES accommodation, motor vehicle (including motor vehicle accessories) and office equipment subsidies. The aim of the SES Non-Recurrent Subsidy Program is to provide assistance to local governments in providing high quality emergency and disaster management services by supporting the activities of the SES.

The SES Non-Recurrent Subsidy Program was identified as an area able to reduce red tape by re-evaluating and streamlining the program's funding guidelines, application form and completion documentation. The review was approved in August 2012 and was implemented for 2013-14 funding applications.

SES red tape reduction initiatives

EMQ has implemented a range of initiatives in line with the government's red tape reduction strategy that support effective SES recruitment and retention and better enables a ready and equipped service to support local communities in times of disaster and emergency. These initiatives include:

- reproducing and simplifying the SES membership application package to significantly reduce the duplication of personal details and signatures
- the removal of unnecessary approval levels to reduce some administrative burden on SES members
- SES policies and processes have been streamlined in response to the government's drive for efficiencies; these include SES Executive Member appointments, SES Group renaming, SES honours and awards, use of the SES name and logo and introduction of new equipment
- implementation of a centralised Recognition of Prior Learning (RPL) process in January 2012 for volunteers. In 2012-13 this process has expedited the processing of these applications allowing volunteers to send RPLs direct to EMQ, thereby eliminating the loss and delay of volunteer applications and reducing the RPL complaints to zero
- a continuous review process for training forms and administration has significantly reduced the work load for volunteer trainers and EMQ regional training staff.

Reduction in red tape for Rural Fire Service

Red tape reduction eased administrative processes for our Rural Fire Service volunteers including:

- removal of the requirement for Criminal History Checks to be performed on existing volunteers who wish to transfer to or join another brigade; become a Volunteer Community Educator; become a Fire Warden or Deputy Fire Warden; or nominate for intrastate and/or interstate deployment
- minimising the information required to complete an incident report and removing the requirement for volunteers to complete an incident report form when attending fires, other emergency events or planned hazard reduction burns, by making greater use of information already captured by Firecom at the time of an incident
- improvements to the Firefighter Minimum Skills program to: reduce the time taken for participants to achieve recognition of skills and enable greater involvement of brigades in skill development; changes reducing the number of pages of written material by more than half; halving the number of assessment activities; and putting greater focus on volunteers undertaking training and assessment within the brigade amongst their volunteer peers.

Parole Board Revitalisation

During 2012-13, a number of improvements were made to administrative practices to improve efficiencies under the Parole Boards Revitalisation Project. This included moving to electronic management of parole board files to ensure secure and timely distribution of files and information to parole board members. Parole board members use iPads to access the files. The new process replaces the use of hard copy files which were previously printed and couriered to each parole board member prior to each meeting.

Videoconferencing

The department led a working group of stakeholders, from within government and the criminal justice sector, to explore options for increasing the use of videoconferencing across criminal justice agencies. An increase in videoconferencing is expected to improve the flow of prisoners through the justice system, reducing the cost of prisoner transport. An issues paper has been prepared for agency consideration.

Partner with the private sector to deliver services

Engagement with the private construction and maintenance industry

DCS engages with the private construction and maintenance industry to deliver best value built infrastructure solutions. In 2012-13, DCS engaged with numerous private sector providers to deliver in excess of \$50 million in capital works and in excess of \$40 million in building maintenance.

In 2012-13, DCS tendered for a 15 year maintenance contract at South Queensland Correctional Centre (Gatton), which incorporates comprehensive maintenance and capital replacement as required, of all buildings, plant, equipment and electronic security systems. This is the first long term private sector contract of its type for corrections in Queensland.

ICT innovation framework

The department has developed an innovative market engagement approach to reduce the time to market for simple projects and reduce the overall cost of delivering outcomes. The ICT innovation framework has already produced results with a Request for Assistance app for smart phones and tablets. See page 57 for more information. This product has been developed by using the expert knowledge and skills of the private sector to achieve a community benefit.

Remote/rural first aid

The QAS has partnered with a number of companies and individuals in rural and remote locations to assist with the instruction of first aid to Queensland communities. These partnerships allow access to QAS's Registered Training Organisation status and first aid resources.

Correctional services

During 2012-13, QCS continued to partner with private industry and the not-for-profit sector to deliver correctional service functions. QCS invests approximately 10% of its operational budget in service delivery procured through competitive tendering arrangements or other means of partnering with private sector organisations. QCS provided funding of over \$63 million to selected service providers for a range of services including prison operations and management, supported post release accommodation, education and vocational training, post release employment services, offender program delivery, and offender reintegration support services.

Disaster Resilience

National Partnership Agreement on Natural Disaster Resilience

The *National Partnership Agreement (NPA) on Natural Disaster Resilience (NDR)* is a four year program between the Commonwealth and all states and territories to enhance resilience to natural disasters. The NPA was signed in 2009 and ceased on 30 June 2013. Queensland receives a 23% share of \$98.6 million available to states and territories over the four years.

Under the NPA NDR, funding from the Natural Disaster Resilience Program (NDRP) provides grants for projects aimed at supporting local governments and stakeholders to reduce Queensland communities' vulnerability to natural disasters, and enhance resilience against future events. The NDRP has provided a funding round each financial year since 2009-10.

Round Four (2012-13) funding (via \$6 million in Commonwealth contribution, \$6.5 million from Queensland Government) provides for 14 projects, including:

- levee works for Bedourie, South West Queensland
- flood mitigation works for Gladstone through enhancements to the Tigalee Creek Detention Basin
- improvements to the Gaske Lane Trunk Drainage Scheme for Chinchilla
- construction of a new SES facility out of flood level at Theodore
- establishment of the Jericho Disaster Coordination Centre
- Nogoa River Rail Bridge works at Emerald
- replacing Walshes Crossing Bridge at Kilcoy
- improved data collection and mapping for flood and bushfire.

Land use planning

Land use planning contributes to natural hazard risk reduction and consequently improves community safety and resilience. The key focus is on risk reduction at the interface between communities and the natural hazard, and integrating risk reduction into the land use planning process.

DCS provides advice to the Department of State Development, Infrastructure and Planning and Department of Environment and Heritage Protection on the interpretation and reflection of State Planning Policy (SPP) 1/03: *Mitigating the adverse impacts of flood, bushfire and landslide* in local government planning schemes and Environmental Impact Statements (EIS). In 2012-13, DCS reviewed and provided advice on 163 local planning instruments and EIS projects.

Promote community education and awareness about best practice responses to hazards and risk

Volunteer Community Educators

Initiated in 2009, the Volunteer Community Educator (VCE) role is a non-operational brigade role, dedicated to providing bushfire and fire safety education to communities via promotion and delivery of educational programs such as:

- Bushfire Prepared Communities
- PREPARE.ACT.SURVIVE.
- Bushfire Action Plans
- other location specific programs.

Throughout 2012-13, the Rural Fire Service continued to actively recruit volunteers to become part of the VCE network, with 353 volunteers undertaking the role across the state. They continue to be supported with ongoing professional development such as the Certificate III in Public Safety and Public Information Officer training.

VCEs liaise with local brigades, volunteers, members of the public, private sector organisations and community groups. The VCE initiative has been particularly effective in assisting QFRS to work with local governments and local communities in implementing local hazard reduction and response plans in preparation for the fire season. VCEs have also taken up a key role as Public Information Officers during emergencies, disseminating vital information to local communities.

Queensland Vocational Education and Training Development Centre, Professional Learning Program

The QAS received a \$25,000 grant from the Queensland Vocational Education and Training Development Centre, Professional Learning Program. The grant provides for paramedics in rural and remote locations to obtain the necessary qualification to teach first aid to local communities. As a result of this initiative, rural communities will be able to build resilience through the capability to respond to emergency situations with basic first aid skills. Already, many paramedics have undertaken the Training, Assessment and Education Certificate IV, and these officers are progressing towards being able to teach first aid in their local community. This grant will allow support for the program to continue until September 2013.

Strategic Framework for Regional Community Engagement within the State Disaster Management Arrangements

EMQ has developed and is implementing a Strategic Framework for Regional Community Engagement to integrate community engagement activity within the State Disaster Management Arrangements*. This framework is supported by four key objectives which align to the Queensland Floods Commission of Inquiry recommendations for community engagement:

- ensuring consistency in disaster preparedness information
- profiling local vulnerability and capacity for disaster management in Queensland's communities most at risk of disaster impacts
- broker relationships that will improve the access of Disaster Management Agencies to community networks and resources for community based disaster management
- deliver significant community engagement projects based on the principle of community participation that target the most vulnerable communities and build their capacity for disaster resilience.

Key outcomes for 2012-13 included:

- development of a toolkit for local government and the Indigenous Community Service Announcements for Community Radio Broadcasters
- participation in the Queensland Regional Household Survey, administered by the Government Statistician to determine levels of community preparedness for natural disasters
- liaison with Volunteering Queensland for promoting and distributing the *Disasters: Know your role* resource.

**Queensland's whole-of-government disaster management arrangements are based upon partnerships between government, government-owned corporations, non-government organisations, commerce and industry sectors and the local community. These arrangements recognise each level of the disaster management arrangements working collaboratively to ensure the effective coordination of planning, services, information and resources necessary for comprehensive disaster management.*

Support information sharing and partnerships between volunteer groups to increase response capability to crisis events

Australian Red Cross partnership

In April 2013, the department continued its partnership with the Australian Red Cross and began development of resources to support all local governments to plan for the operation and management of evacuation centres. The project has developed three Queensland specific resources which will be made available to all local governments in printed and interactive digital formats. The three resources align to Queensland's Disaster Management Arrangements and include:

- The Queensland Evacuation Centre Management Handbook
- The Queensland Evacuation Centre Field Guide
- The Queensland Evacuation Centre Planning Toolkit.

In addition, the Queensland Evacuation Guidelines, developed under Section 63 of the *Disaster Management Act 2003* and endorsed by the State Disaster Management Group, supports broader evacuation planning and complements the Queensland Disaster Management Arrangements' training framework.

Situational Awareness Mapping

Since the 2011 floods, organisations including local councils, state and federal government departments and non-government organisations including the Red Cross, have asked for access to live updates to mapped data (e.g. Rapid Damage Assessments [RDA]) being collected within the department. Previously, mapped data was manually collected and sent out via physical media (i.e. memory sticks) and as a consequence organisations were unable to receive live data.

QFRS now provides a map service system which allows data including the RDA mobile mapping to be instantaneously published upon collection. This is an automated system and QFRS can provide these services securely to any organisation, including local authorities and community organisations.

Build and sustain productive relationships with local authorities and community organisations

SES local government subsidy

EMQ provides an annual SES Local Government Subsidy (LGS) to all local governments each financial year. The purpose of this subsidy is to assist local governments in defraying administrative and operational costs associated with running their SES units/groups.

The Queensland Floods Commission of Inquiry made a recommendation that EMQ develop a new formula for the distribution of the recurrent SES LGS. The new subsidy formula takes into account relevant factors including the size of a local SES contingent and the population, area and natural hazard risk profile of the local government area concerned. For the next four years additional funds have also been allocated to the SES LGS. In 2012-13, \$1,050,000 of these additional funds was allocated to the SES LGS, increasing the budget to \$1,543,500. The increase to the subsidy demonstrates the state's support towards local governments and SES groups in Queensland.

Queensland Public Cyclone Shelter Preparedness Program

In March 2013, Emergency Management Queensland began consultation on the Queensland Public Cyclone Shelter Operations Guidelines with the State Disaster Coordination Group and local governments with cyclone shelters. The Guidelines formed part of a broader Queensland Public Cyclone Shelter Preparedness Program which also included the development and delivery of training and exercise programs to prepare local government to activate and manage shelters.

Queensland Local Ambulance Committee Advisory Council

The Queensland Local Ambulance Committee Advisory Council (QLAC) plays a vital role in providing advice to the Queensland Ambulance Service Commissioner on the extent to which the delivery of ambulance services meets the Queensland community needs. QLAC members serve as a conduit for QAS to identify the needs and expectations of the community, offer options to achieve desired outcomes, and raise issues that may not have been considered. In addition to QAS service delivery issues, QLAC members play a significant role in supporting the Local Ambulance Committees in their Local Ambulance Service Networks (LASNs).

Local Ambulance Committees

Local Ambulance Committees make an invaluable contribution to the QAS through their crucial role in:

- liaising between their community and the QAS
- promoting community participation in, and an awareness of, ambulance services
- providing advice to the QAS Commissioner in relation to ambulance services in their communities
- performing fundraising activities for the benefit of ambulance services in their community
- managing money held in trust for the benefit of ambulance services in their community.

Manage preparedness and responses

Disaster Management Exercise Program

An initiative in response to the Queensland Floods Commission of Inquiry recommendations was the establishment of an exercise program to increase the capacity and capability of Queensland's Disaster Management Arrangements (QDMA). These exercises are focussed on disaster response activities and allow participants the opportunity to experience and test the disaster management arrangements in either a discussion exercise or simulated environment to inform future disaster management preparedness and planning.

In September 2012, Exercise 'Ausnami', an Australian Government one-day national and state exercise, was conducted. This tested key response agencies in preparing, delivering and responding to tsunami warnings for Australia. Participating agencies included EMQ, Brisbane City Council, Bureau of Meteorology, Gold Coast City Council, Queensland Police Service and Surf Life Saving Queensland.

In October 2012, Exercise 'Good Neighbour' was conducted in Townsville with the Local and District Disaster Management Groups. The purpose of the exercise was to practice local and district evacuation arrangements.

In November 2012, a series of four one-day functional management exercises, Exercise 'Horizon Partners', were conducted to provide recently trained whole-of-government personnel with exposure to emergency response operations in the State Disaster Coordination Centre. A total of 152 staff from across the Queensland Government participated in the exercises.

In addition, in November 2012 Exercise 'Brolga' was conducted with the State Disaster Management Group and a newly established Disaster Management Cabinet Committee. The exercise aimed to expose participants to the QDMA and to participate in proactive strategic decision-making, identifying key outcomes and priorities and forming solutions to complex problems under disaster conditions.

Operation Cool Burn

In 2012-13, the QFRS continued its focus on bushfire hazard mitigation. Operation 'Cool Burn', launched in May 2013, provides all QFRS staff and volunteers with clear guidelines on identifying and preparing bushfire prone areas and assisting communities to be well prepared for the 2013 fire season.

The operational period drives a proactive focus on community education and assisting land owners/occupiers to plan hazard mitigation. It includes measurable outcomes on activities such as identifying bushfire prone locations, prioritising areas for mitigation activities, and engaging with land owners/occupiers to assist them in reducing fire risk through activities such as controlled burns.

Special Operations Capability

The QFRS commenced the development of a Special Operations Deployment Centre in Morningside on the south side of Brisbane, which will provide storage capacity for the specialist equipment (cache) and vehicles used for deployments in Queensland and internationally for Urban Search and Rescue (USAR) disaster response. The centre will also have facilities for processing of staff for deployment both within the state and internationally. An additional USAR cache is located in Townsville and has recently been overhauled and upgraded with additional equipment that provides for self-sustainability for 36 hours.

Exercise Shake It

In May 2013, the department participated in a multi-agency field exercise called Exercise 'Shake It'. The exercise involved participants from QFRS, QAS, Queensland Police Service, Redland City Council, the Red Cross and volunteers from our Rural Fire Service and State Emergency Service. The exercise centred on an earthquake scenario and tested response capabilities across the various agencies involving a number of scenarios carried out simultaneously, replicating what would occur in real time.

Training for preparedness and response

Queensland Disaster Management Training Framework

The delivery of effective training is a key component in building the capability of Queensland disaster management stakeholders. The *Disaster Management Act 2003* provides the legislative requirement for those involved in disaster management to be appropriately trained. EMQ coordinates the delivery of disaster management training through the Queensland Disaster Management Training Framework (QDMTF).

Phase One of the QDMTF delivered nine courses and 11 inductions, with Phase Two delivering an additional six courses. Four courses developed in Phase One of the QDMTF are currently being transitioned for National accreditation against the Advanced Diploma in Emergency Management. These initiatives will provide Queensland Disaster Management stakeholders with greater access to Queensland contextualised Disaster Management training resources. Key stakeholders include local government, the Queensland Police Service, other government agencies, non-government organisations and federal counterparts.

Queensland Floods Commission of Inquiry flood implementation - training initiatives

As a result of the recommendations of the Queensland Floods Commission of Inquiry, a program was initiated in 2011-12 to provide Disaster Management Training Resources and Flexible Learning products to Queensland disaster management stakeholders. A total of seven Disaster Management Training Resource Kits were completed under the QDMTF as well as four eLearning courses were completed in the first year. In 2012-13, an additional two Disaster Management Training Resource Kits were developed and a full review of one of the disaster management eLearning products was completed.

Another program initiated in 2011-12 was to provide eLearning training options for SES volunteers. A total of seven eLearning Courses were completed in the first year. In 2012-13 an additional three eLearning courses were completed with a further two courses planned for delivery in 2013-14.

Cyclone Shelter Management Training

In March 2013, QAS trained officers in the draft cyclone shelter management training development workshop. This training contributed to the development of the training package and contributes to the overall capability and preparedness of QAS officers to attend shelters when activated.

SES Leadership Strategy

In response to key recommendations of the Queensland Floods Commission of Inquiry, EMQ has developed the SES Leadership Strategy. This strategy, through education and training, uses best practice leadership development initiatives that highlight the importance of learning, mentoring and authentic leadership. This strategy focuses on growing the core competencies of SES leaders by taking active steps in selecting, developing, maintaining and assisting SES leaders in their complex leadership issues.

Three key initiatives of this strategy are:

- Emergency Leadership Development
- Effective Leadership Online Program
- Queensland State Emergency Service Local Controllers Conference.

Provide offender reparation opportunities to the community which promotes social responsibility

Reparation to the community

Reparation is a central rehabilitation strategy for QCS and is a way for offenders to make some repayment to the community for crimes they have committed. By performing community service, offenders demonstrate they are capable of making positive contributions to the community. It also helps offenders learn how to do an honest day's work and provides skills for them to use in future employment. Reparation provides the community with a source of labour for work which may otherwise not be completed.

Prisoners in low security facilities are provided with the opportunity to give back to the community by participating in community service work. In 2012-13, the financial value of work performed in the community by prisoners from low security facilities totalled \$3.5 million. In addition, Probation and Parole officers supervised on average 2,603 offenders on reparation orders throughout the year. Community service work (court ordered) valued at \$6.3 million was undertaken by offenders throughout 2012-13.

Graffiti Removal Partnerships

Graffiti can have a negative effect on a community's perception of safety. In 2012-13, 114 offenders in Southport, Toowoomba and Cairns completed 3,586 hours of graffiti removal work worth \$78,892. In Cairns and Toowoomba, QCS partnered with local government to use GraffitiSTOP funding, provided by the Queensland Government, to enhance these graffiti removal projects. A new graffiti removal partnership, using GraffitiSTOP funding, was established in Toowoomba in December 2012. In April 2013, the funding received by Cairns Regional Council was used to employ a coordinator to improve the delivery of graffiti removal around Cairns.

National Partnership Agreement on Homelessness

The *National Partnership Agreement on Homelessness* provided funding of \$6 million over four years (2009-10 to 2012-13) to enhance and expand reintegration service delivery to offenders exiting correctional centres. Programs and services operating under this initiative provide support to offenders to set realistic goals, identify appropriate support networks and put in place practical plans for resettlement after release from custody to reduce the likelihood of reoffending.

Offenders receive assistance across a range of areas, including employment, health, addictions, relationships, education, parole requirements, financial issues and sourcing suitable accommodation. During 2012-13, 3,741 prisoners accessed transitional support pre-release and 1,347 prisoners have received assistance post-release. Funding under the *National Partnership Agreement on Homelessness* has been extended for 2013-14.

Additionally, QCS continued to provide specialised throughcare support services for offenders with impaired cognitive functioning, formerly delivered under the *Bridging the Gap* pilot project. During 2012-13, 22 prisoners with impaired cognitive functioning received specialised services to support their transition back into the community.

Systems

Strengthen planning, risk and performance management

Strategic Management Guidelines

In April 2013, our Executive Management Board endorsed the *Strategic Management Guidelines* which outline the department's integrated approach to planning, performance and risk management. This includes embedding risk management processes into strategic and divisional planning. As part of this process, the suite of existing departmental risk and business continuity management documents was reviewed and updated with a focus on streamlining processes and reducing red tape.

Disaster Management Systems Assessment

Under the Disaster Management Systems Assessment program, EMQ collected, analysed and transferred operational and strategic information across Queensland's Disaster Management Arrangements, to identify areas for improvement and promote areas of good performance in disaster management. The program aimed to undertake continuous improvement across and between all levels of disaster management through:

- exercise evaluations
- ex-Tropical Cyclone Oswald post-event analysis
- assessment of 23 district disaster management plans
- the provision of tools, guides and training for assessing disaster management plans
- the provision of training on exercise evaluation and exercise management to 63 participants, in partnership with the Federal Attorney-General's Department and the Australian Emergency Management Institute.

Streamline governance arrangements, policy and legislation

Recommendation 15.5 of the *Queensland Floods Commission of Inquiry Final Report* recommended the *Disaster Management Act 2003* be amended to give the chief executive of the Department of Community Safety the authority to appoint an SES Coordinator (an officer of EMQ) to direct SES operations in extraordinary circumstances. The Act was amended in December 2012 to establish the role of SES Coordinator to coordinate SES units in local government areas affected by a disaster where the nature of the disaster goes beyond the capacity or capability of the local units.

As previously mentioned in the ***Reduce restrictive business practices, regulation and "red tape"*** section (page 43), amendments were made to the *Corrective Services Act 2006* in April this year to provide that remand prisoners can only be given a security classification of maximum or high. In addition, a statutory review of the *Corrective Services Act 2006* was undertaken by the Department of Community Safety. The review was completed in August 2013.

Also in 2012-13, the department prepared for the introduction of the *Queensland Emergency Management, Fire and Rescue Levy* from 1 July 2013. The levy establishes a sustainable funding model for emergency management and ensures that the cost of services is shared amongst all Queenslanders.

Ensure effective maintenance of capital infrastructure and critical technology

Capital infrastructure

The department ensures effective maintenance of capital infrastructure by working collaboratively with internal and external service providers. This is achieved through a combination of Facilities Maintenance Agreements with Department of Housing and Public Works and direct engagement with local contractors at regional level.

Significant capital achievements for 2012-13 included:

- practical completion of three new ambulance stations
- purchase of four houses for staff in the Surat and Bowen basins
- practical completion of the Lotus Glen Correctional Centre expansion and redevelopment
- practical completion of the low security accommodation for women at the Numinbah Correctional Centre
- continued progress of the Arthur Gorrie Correctional Centre cell upgrade
- practical completion of two auxiliary, one permanent auxiliary and one urban fire station.

Critical technology

The department monitors its critical technology and implements programs to maintain its operations in support of front-line services. These programs include:

- Communication Centre Modernisation to replace and improve the technical infrastructure and systems supporting Triple Zero (000) operations.
- Radio Communications Upgrade to address black spots in the radio network and to replace or expand the radio communications network supporting front-line operations.

In addition, the department has a schedule of replacement for critical technology that encompasses data network, software applications and infrastructure, and maintenance of interfaces and supporting technologies such as the Emergency Service Call-taking and Dispatch system. Key continuing projects include: Mobile Data Terminal replacement for QAS; and Human Resource / Payroll Information Solution replacement.

Improve operational systems including triple-zero call taking and dispatch, early warning systems, evacuation planning, communications, incident management, damage assessment and offender management.

Genesys Alcatel Automatic Call Distribution (ACD)

The Genesys Alcatel ACD was adopted as the replacement system for upgrading the current Triple Zero (000) telephony solution. The new solution will ensure improved management of increased demands in emergency Triple Zero (000) and non-urgent calls and the ability to respond more efficiently to major increases in call volumes during peak periods. The new solution was first implemented in Brisbane in March 2012, and subsequently deployed to Southport and Maroochydore Operations Centres in early 2013.

Integrated Real-time Operational Ambulance Management (iROAM)

Introduced into production in October 2012, iROAM is an information tool that provides a synopsis and schematic presentation of incident response information derived from the Computer Aided Dispatch (CAD) system in real-time. iROAM provides Local Ambulance Service Network tactical supervisors and Operational Managers the ability to interrogate specific and detailed case information against strategic performance objectives on a portable computing device such as an iPad.

Integrated Patient Off-Stretcher Time (iPOST)

The Metropolitan Emergency Department Access Initiative report (refer page 41) identified the advantages of mapping the patient journey through the hospital emergency department by accurately recording Triage and Off-Stretcher times in real time. Patient Off-Stretcher Time is a critical performance measure in terms of Emergency Department access. As a joint initiative between the QAS and the Department of Health, a trial information technology solution, iPOST, commenced in February 2013. This trial allows the capture and display of Patient Off-Stretcher Time in real time, integrated into QAS operational systems.

Northern Region Firecom upgrade

The Northern Region Fire Communications Centre received a major upgrade providing the region with an increased level of emergency call taking and incident response dispatch through the utilisation of up-to-date information technology and communications.

Rapid Damage Assessment

Rapid Damage Assessment is a new, cutting edge capability that is utilised in the immediate aftermath of a major disaster. QFRS completed in excess of 8,000 Rapid Damage Assessments over several days in response to the effects of ex-Tropical Cyclone Oswald.

Specially trained Urban Search and Rescue (USAR) personnel use hand-held electronic devices to quickly survey damage to buildings and infrastructure following cyclones, earthquakes, storm surges and floods. This information is utilised by emergency managers and public and private sector agencies to enable a more focused and coordinated response and recovery.

Emergency Vehicle Priority

In partnership with the Department of Transport and Main Roads, the department is investing in Emergency Vehicle Priority (EVP) technology which provides green traffic light priority to emergency vehicles along their route. The result of this investment will support revitalising front-line services, as EVP will improve incident response times and road safety.

During 2012-13, the development of the EVP technology was finalised and extensive testing was completed. With support from the Gold Coast City Council and Queensland Police Service, a pilot area was established at Southport with 10 intersections, 10 ambulances and 10 fire appliances "EVP enabled" in late November 2012. Additional intersections were added during the pilot, with 50 now included in the pilot.

Analysis of the "EVP enabled" vehicles has shown an average improvement in emergency response travel times along major routes of between 10% and 20%. A survey of QAS and QFRS staff involved in the pilot credited EVP with a reduction in perceived risk to staff during emergency responses and a reduction in stress level. In recognition of outstanding ICT innovation dedicated to delivering improved government service delivery or other electronic initiatives to the community, the EVP project team was awarded the Queensland 2013 iAward in the Government Category. During 2013-14, EVP will be expanded more widely on the Gold Coast and in Bundaberg.

Improve operational systems including triple-zero call taking and dispatch, early warning systems, evacuation planning, communications, incident management, damage assessment and offender management.

Biometric Reporting

Biometric Reporting provides an automated reporting kiosk in Probation and Parole offices, for low risk offenders to scan their fingerprint and respond to a series of questions. Offenders, who report changes in circumstances or fail to endorse a response to all questions, are directed to see an officer via the reporting system. Low risk offenders that are supervised using biometric reporting are subject to randomised visits with a probation and parole officer and random drug testing if required. Offenders who are charged with further offences or who contravene conditions of their order may be excluded for further use of biometric reporting.

Following the success of a trial at eight locations in 2011-12, implementation of the Biometric Project commenced in January 2013. Statewide rollout of Biometric Reporting kiosks is due for completion by June 2014.

Management of high risk sex offenders

During 2012-13, QCS reviewed the management of high risk offenders, including the effectiveness of the GPS tracking system, introduced in November 2011, of dangerous sex offenders. The review resulted in the development of an improved GPS monitoring framework including new guidelines, procedures and a community notification scheme. The community notification scheme involves a joint response arrangement between QCS and Queensland Police Service (QPS) for critical incidents involving GPS monitored sex offenders.

QCS continued to dedicate considerable resources to the supervision and surveillance of dangerous sex offenders released by the Supreme Court under the *Dangerous Prisoners (Sexual Offenders) Act 2003*. The High Risk Offender Management Unit closely monitors the State's most dangerous sexual offenders using a range of supervision methods including: treatment programs; GPS tracking; specialist surveillance; home visits; drug and alcohol testing (if required); intelligence reports; and vehicle checks. As at 30 June 2013, QCS was responsible for:

- 87 dangerous sexual offenders being supervised in the community
- 17 offenders in prison subject to continuing detention orders
- 22 offenders in prison subject to interim detention orders.

All Hazards Information Management Program

The All Hazards Information Management Program (AHIMP) successfully concluded on 30 June 2013. The program's objective was to improve the exchange of information amongst emergency services agencies, government agencies and the community. The program also addressed key findings and recommendations by the 2011 Queensland Floods Commission of Inquiry. The objective ensured that the right information reaches the right place at the right time. The program commenced in 2010-11 and comprised of a number of initiatives to enhance future disaster planning, response, recovery and community resilience. Progress in 2012-13 included:

Request for assistance app

The AHIMP developed an app for smart phones and tablets that will enable the public to contact the SES through a new digital channel. The app will be operational for the 2013 summer storm season. AHIMP has designed a new Call Centre application to improve reliability and performance for the public making traditional telephone calls for SES assistance to 132 500. These systems will improve public waiting time when making requests.

Mass communication tool

AHIMP delivered a Mass Communication Capability for the State Disaster Coordination Centre which is a new system to streamline notifications to key staff and emergency responders.

Social media

AHIMP successfully trialled a social media tracking system which helps emergency responders keep in touch with the community's real time reports of unfolding disasters and emergencies. Often the public are 'first on scene' and provide a valuable source of information that responders can use to better manage incidents.

Operational mapping systems

In conjunction with QFRS, AHIMP successfully developed an enhanced mapping system for emergency responders. These systems are now available to local, federal and other state government agencies. These systems help provide situational awareness and a shared view of incidents and a coordinated response.

These initiatives will lead to a safer community and a better response to the disasters Queensland confronts.

People

Recruit and retain a diverse, effective and agile workforce.

Provide best practice capability, competence and safety practices that support our staff and volunteers while maintaining a strong focus on health and well-being.

A key focus of the department was maintained on the recruitment of base-grade operational roles. Specialised recruitment teams continued to invest in reviews of processes and practices to ensure appropriate attraction and recruitment processes to these critical occupational groups. As part of this focus, 60 additional ambulance officers were allocated to roster in 2012-13 to meet increasing demand for services. In addition, there were 117 Custodial Correctional Officer graduate recruits and 45 recruit firefighters appointed in 2012-13.

A significant focus was also maintained on the DCS Establishment Management Program. This was to support the government's commitment to introduce better control of establishment numbers for non-operational positions and undertake greater scrutiny of recruitment decisions to ensure a right-sized, appropriately structured, agile and capable workforce.

The total number of full time equivalent (FTE) staff for the department as at 30 June 2013 was 10,655. Between 1 July 2012 and 30 June 2013, our permanent retention rate was 91.8% and our permanent separation rate was 7.1%.

In 2012, the department conducted a comprehensive review of departmental costs, operations and structure. As a result of this review, it was announced in the 2012-13 State Budget that an estimated 345 full-time equivalent positions were no longer required within the Department of Community Safety. During 2012-13, 304 employees were impacted, and of these, 218 employees received redundancy packages at a cost of \$11,209,137.72. The remainder have either been placed in alternate vacant positions within the department or elsewhere in the public service in permanent or temporary positions.

Workforce capability and performance

Management and leadership development continued to be a key priority for the department during 2012-13. The department's Workforce Performance Framework provides managers with the necessary tools to confidently and fairly manage the performance of their employees by ensuring:

- job responsibilities and expected standards of behaviour are communicated to employees
- performance outputs and actions are jointly developed and agreed between managers and employees in accordance with departmental and divisional objectives
- development of employees occurs in line with role responsibilities and departmental and divisional objectives
- employee complaints and workplace investigations are managed in a fair, transparent and robust manner
- feedback of employee behaviour and performance is provided on a regular basis.

During 2012-13, the department released the following HR Governance documents:

- HR Procedure - *Management of Employees Requiring Placement and Displaced Employees* as well as associated guides and tools
- HR Procedure - *Recovery of Overpayments* was introduced to provide a single, clear process for reporting and management of overpayments
- HR Procedure - *Management of Leave and Unplanned Absences* to provide an overarching governance instrument to facilitate leave management and absenteeism strategies at a divisional level.

The department also demonstrated its commitment to ensuring effective management of employee performance through focused attention on implementing the new Public Service Commission performance and development plans for the Senior Executive Service and equivalent positions. This process was supported by the Human Resources Branch with training and evaluation of individual plans to identify areas for strategy and content improvement.

The department developed workforce capability and provided professional development to staff and volunteers through the School of Ambulance and Paramedic Studies, School of Emergency Management, School of Fire and Rescue Service Training and the QCS Academy.

Industrial and employee relations

The department supported initiatives from the Public Service Commission to build employee engagement across the sector in 2012-13 through:

- supporting and promoting employee forums throughout Queensland to look at our current ways of working and to build and shape the future ways of working
- promoting the *Working for Queensland* Employee Opinion Survey that was inclusive of all departmental staff with one of our highest opinion survey response rates.

The department's human resources operating model is based on line-management ownership, supported by regional or centre based HR consultants with responsibility for supporting local employees and managers. HR Officers at an operational divisional level are responsible for delivering state-wide services to their division, with a central HR Branch providing specialist human resource and industrial relations service and departmental governance.

DCS industrial and employee relations is characterised by a complex system of employment legislation, awards and other industrial instruments to multiple and unique workforces in a 24/7 service delivery environment.

The HR operating model seeks to meet the needs of the department's focus on service delivery whilst maintaining effective consultative and management practices. Regular consultative arrangements have been established with all registered industrial associations to ensure effective implementation of certified agreements and to enhance relationships between the department and employees.

During 2012-13, departmental officers worked with the Public Service Commission to negotiate replacements of all certified agreements which are consistent with the Queensland Government's wages policies, departmental business objectives and service delivery. Work will continue into 2013-14.

Work/life balance

The department promotes flexible work practices to help our workforce balance work priorities with family and other commitments. To complement existing industrial entitlements such as part-time arrangements, accumulated time off and variable working hours, the following HR procedures are available to support flexible work practices in the workplace: purchased leave, parental leave, carer's leave, telecommuting and cultural leave. Information and advice on work/life balance options are readily accessed through the intranet and human resource officers.

Maintaining a safe workplace

The department is committed to the safety and wellbeing of our people through the development of the *DCS Workplace Health and Safety Strategy 2012-2017* (the Strategy). The five key elements of the Strategy are:

- building effective and integrated governance arrangements
- improved WHS systems performance
- effective leadership and workforce capability
- eliminating workplace hazards and risks
- delivering effective injury management and wellness activities.

A range of initiatives within these key elements have been identified to improve safety in the workplace, reduce injuries and associated workers' compensation costs and enhance governance and accountability. These include but are not limited to:

- an internal audit of the department's safety management system
- ongoing review of the departmental work health and safety policies and standards to reduce bureaucracy and red-tape
- regular internal auditing of the management of workers' compensation claims to improve efficiencies and reduce cost
- delivery of monthly health and safety performance and data trend reports to the Executive Management Board and all senior executives.

A highlight for 2012-13 was the implementation of the QAS Workplace Health and Safety Action Plan, which is aligned to the Department of Community Safety workplace health and safety (WH&S) *Management System Auditing and Self-Assessment Framework*. The QAS developed nine WH&S Performance Indicators and a Local Ambulance Service Networks (LASN) self-assessment scorecard that will be rolled out in the first quarter of 2013-14. The QAS is developing a Safety Leadership Program, which will be delivered to supervisors, managers and executives in 2013-14. This Framework assists the QAS commitment to WH&S by being able to proactively measure, mitigate and manage risks associated with assaults and other workplace injuries.

Employee assistance services including post incident support services and counselling are provided by PPC Worldwide across the department. The services include face-to-face and telephone counselling and support services.

While QAS and QFRS employees can access the services of PPC Worldwide, they also have their own tailored counselling services through the department's Priority One and FireCare. The department, through the EMbrace program, also provides specific counselling services for SES volunteers.

The number of claims for workers' compensation has remained static over the last five years.

Department of Community Safety

Financial Statements for the year ended 30 June 2013

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Department of Community Safety

Statement of Comprehensive Income

for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
Income from Continuing Operations			
Departmental services revenue	3	1,242,008	1,255,792
User charges, fees and fines	4	171,490	177,339
Fire levies	5	347,799	332,620
Grants and other contributions	6	36,417	35,568
Other revenues	7	24,306	14,629
Total Revenue		1,822,020	1,815,948
Gains	8	1,954	510
Total Income from Continuing Operations		1,823,974	1,816,458
Expenses from Continuing Operations			
Employee expenses	9	1,087,762	1,115,510
Supplies and services	11	457,388	463,423
Depreciation and amortisation	12	183,968	163,921
Grants and subsidies	13	29,983	48,957
Impairment losses	14	1,460	2,959
Finance / borrowing costs	15	235	209
Revaluation decrement		5,035	27
Other expenses	16	56,955	14,365
Total Expenses from Continuing Operations		1,822,786	1,809,371
Operating Result from Continuing Operations		1,188	7,087
Other Comprehensive Income			
<u>Items that will not be reclassified subsequently to Operating Result:</u>			
Increase (decrease) in asset revaluation surplus	30	(46,482)	26,401
Total Items that will not be reclassified subsequently to Operating Result		(46,482)	26,401
Total Other Comprehensive Income		(46,482)	26,401
Total Comprehensive Income		(45,294)	33,488

The accompanying notes form part of these statements.

Department of Community Safety**Statement of Financial Position**

as at 30 June 2013

	Notes	2013 \$'000	2012 \$'000
Current assets			
Cash and cash equivalents	17	18,790	75,579
Receivables	18	199,411	97,183
Inventories	19	9,346	11,010
Biological assets	20	65	514
Other current assets	21	8,014	17,764
Other financial assets	22	24	-
		<u>235,650</u>	<u>202,050</u>
Non-current assets classified as held for sale	23	2,715	-
Total current assets		<u>238,365</u>	<u>202,050</u>
Non-current assets			
Biological assets	20	258	329
Other financial assets	22	-	24
Intangible assets	24	30,711	33,039
Property, plant and equipment	25	3,339,418	3,481,409
Total non-current assets		<u>3,370,387</u>	<u>3,514,801</u>
Total assets		<u>3,608,752</u>	<u>3,716,851</u>
Current liabilities			
Payables	26	105,293	102,815
Other financial liabilities	27	-	335
Accrued employee benefits	28	43,817	43,983
Other current liabilities	29	140	15,437
Total current liabilities		<u>149,250</u>	<u>162,570</u>
Non-current liabilities			
Other financial liabilities	27	-	2,678
Total non-current liabilities		<u>-</u>	<u>2,678</u>
Total liabilities		<u>149,250</u>	<u>165,248</u>
Net assets		<u>3,459,503</u>	<u>3,551,603</u>
Equity			
Contributed equity		3,382,455	3,429,260
Accumulated surplus		48,181	46,994
Asset revaluation surplus	30	28,867	75,349
Total equity		<u>3,459,503</u>	<u>3,551,603</u>

The accompanying notes form part of these statements.

Department of Community Safety**Statement of Changes in Equity**

for the year ended 30 June 2013

	Accumulated Surplus	Asset Revaluation Surplus (Note 30)	Contributed Equity	TOTAL
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2011	39,907	48,948	3,364,352	3,453,207
Operating result from continuing operations	<u>7,087</u>	<u>-</u>	<u>-</u>	<u>7,087</u>
<i>Other comprehensive income</i>				
Increase in asset revaluation surplus	-	26,401	-	26,401
<i>Total Comprehensive Income for the Year</i>	<u>7,087</u>	<u>26,401</u>	<u>-</u>	<u>33,488</u>
<i>Transactions with owners as owners</i>				
Equity withdrawals (Note 3)	-	-	(91,446)	(91,446)
Equity injections (Note 3)	-	-	155,679	155,679
Assets transferred (to) from other departments	-	-	675	675
<i>Net Transactions with Owners as Owners</i>	<u>-</u>	<u>-</u>	<u>64,908</u>	<u>64,908</u>
Balance as at 30 June 2012	<u>46,994</u>	<u>75,349</u>	<u>3,429,260</u>	<u>3,551,603</u>
 Balance as at 1 July 2012	 46,994	 75,349	 3,429,260	 3,551,603
Operating result from continuing operations	<u>1,188</u>	<u>-</u>	<u>-</u>	<u>1,188</u>
<i>Total other comprehensive income</i>				
Increase/(decrease) in asset revaluation surplus	-	(46,482)	-	(46,482)
<i>Total Comprehensive Income for the Year</i>	<u>1,188</u>	<u>(46,482)</u>	<u>-</u>	<u>(45,294)</u>
<i>Transactions with owners as owners</i>				
Equity withdrawals (Note 3)	-	-	(106,025)	(106,025)
Equity injections (Note 3)	-	-	59,426	59,426
Assets transferred (to) from other departments	-	-	(204)	(204)
<i>Net Transactions with Owners as Owners</i>	<u>-</u>	<u>-</u>	<u>(46,805)</u>	<u>(46,805)</u>
Balance as at 30 June 2013	<u>48,181</u>	<u>28,867</u>	<u>3,382,455</u>	<u>3,459,503</u>

The accompanying notes form part of these statements.

Department of Community Safety**Statement of Cash Flows**

for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Departmental services receipts		1,128,604	1,266,337
User charges, fees and fines		157,960	193,651
Fire levies		346,666	333,408
Grants and other contributions		36,686	29,697
GST collected from customers		16,624	17,813
GST input tax credits from ATO		62,561	90,637
Interest receipts		1,297	1,276
Other		23,212	17,427
<i>Outflows:</i>			
Employee expenses		(1,086,470)	(1,114,158)
Supplies and service		(438,868)	(473,270)
Grants and subsidies		(29,983)	(48,875)
GST paid to suppliers		(60,915)	(89,372)
GST remitted to ATO		(16,238)	(19,680)
Other		(16,014)	(10,400)
Net cash provided by (used in) operating activities	31	125,121	194,491
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		8,492	4,008
<i>Outflows:</i>			
Payments for property, plant and equipment		(140,583)	(216,592)
Payments for intangibles		(2,808)	(3,362)
Net cash provided by (used in) investing activities		(134,899)	(215,946)
Cash flows from financing activities			
<i>Inflows:</i>			
Equity injections		57,553	157,829
<i>Outflows:</i>			
Borrowing redemptions		(3,248)	(521)
Equity withdrawals		(101,317)	(96,154)
Net cash provided by (used in) financing activities		(47,012)	61,154
Net increase in cash and cash equivalents		(56,789)	39,698
Cash and cash equivalents at beginning of reporting period		75,579	35,881
Cash and cash equivalents at 30 June	17	18,790	75,579

The accompanying notes form part of these statements.

Department of Community Safety
Statement of Comprehensive Income by major departmental services
for the year ended 30 June 2013

	Custodial Operations	Probation and Parole	Ambulance Services	Emergency Management Services	Fire and Rescue Services	Inter- departmental service eliminations	Total
	2013 \$'000	2013 \$'000	2013 \$'000	2013 \$'000	2013 \$'000	2013 \$'000	2013 \$'000
Income from Continuing Operations *							
Departmental services revenue	539,275	79,372	445,169	80,568	97,624	-	1,242,008
User charges, fees and fines	13,477	41	107,756	1,241	48,975	-	171,490
Fire levies	-	-	-	-	347,799	-	347,799
Grants and other contributions	6,621	310	16,691	6,091	7,909	(1,205)	36,417
Other revenues	15,025	71	2,514	5,168	3,243	(1,715)	24,306
Total Revenue	574,399	79,794	572,130	93,068	505,550	(2,920)	1,822,020
Gains	478	-	1,076	-	400	-	1,954
Total Income from Continuing Operations	574,877	79,794	573,206	93,068	505,950	(2,920)	1,823,974
Expenses from Continuing Operations *							
Employee expenses	255,210	53,544	410,730	37,125	331,153	-	1,087,762
Supplies and services	210,243	15,890	103,249	22,426	107,294	(1,715)	457,388
Depreciation and amortisation	86,321	12,671	45,930	3,882	35,164	-	183,968
Grants and subsidies	2,907	815	850	23,113	2,298	-	29,983
Impairment losses	-	-	1,365	24	71	-	1,460
Finance / borrowing costs	-	-	-	-	235	-	235
Revaluation decrement	2,174	-	-	41	2,820	-	5,035
Other expenses	46,496	573	2,565	5,772	2,753	(1,205)	56,955
Total Expenses from Continuing Operations	603,351	83,494	564,689	92,383	481,788	(2,920)	1,822,786
Operating Result from Continuing Operations	(28,475)	(3,700)	8,517	685	24,162	-	1,188
Other Comprehensive Income							
Increase (decrease) in asset revaluation surplus	(49,108)	(116)	(3,680)	3,742	2,680	-	(46,482)
Total Other Comprehensive Income	(49,108)	(116)	(3,680)	3,742	2,680	-	(46,482)
Total Comprehensive Income	(77,583)	(3,816)	4,837	4,427	26,842	-	(45,294)
* Allocation of income and expenses from corporate services to ordinary activities (disclosure only):							
Income	501	74	1,491	297	1,478	-	3,840
Expenses	10,462	1,540	31,145	6,202	30,881	-	80,230

Department of Community Safety
Statement of Comprehensive Income by major departmental services (continued)
for the year ended 30 June 2013

	Custodial Operations	Probation and Parole	Ambulance Services	Emergency Management Services	Fire and Rescue Services	Inter- departmental service eliminations	Total
	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000
Income from Continuing Operations *							
Departmental services revenue	527,423	80,909	447,410	92,834	107,216	-	1,255,792
User charges, fees and fines	11,965	20	107,127	939	57,288	-	177,339
Fire levies	-	-	-	-	332,620	-	332,620
Grants and other contributions	4,073	242	15,564	10,409	5,280	-	35,568
Other revenues	12,078	72	1,880	425	2,394	(2,219)	14,629
Total Revenue	555,539	81,243	571,981	104,607	504,797	(2,219)	1,815,948
Gains	41	-	435	-	34	-	510
Total Income from Continuing Operations	555,580	81,243	572,416	104,607	504,831	(2,219)	1,816,458
Expenses from Continuing Operations *							
Employee expenses	258,690	59,030	412,663	39,434	345,693	-	1,115,510
Supplies and services	201,876	16,782	106,178	28,745	112,061	(2,219)	463,423
Depreciation and amortisation	83,478	1,739	39,317	4,260	35,127	-	163,921
Grants and subsidies	6,836	376	4,103	31,225	6,417	-	48,957
Impairment losses	578	86	1,712	8	575	-	2,959
Finance / borrowing costs	1	-	-	-	208	-	209
Revaluation decrement	-	-	27	-	-	-	27
Other expenses	4,818	622	3,262	2,776	2,887	-	14,365
Total Expenses from Continuing Operations	556,278	78,634	567,262	106,448	502,968	(2,219)	1,809,371
Operating Result from Continuing Operations	(698)	2,609	5,154	(1,841)	1,863	-	7,087
Other Comprehensive Income							
Increase (decrease) in asset revaluation surplus	24,691	-	854	(19)	875	-	26,401
Total Other Comprehensive Income	24,691	-	854	(19)	875	-	26,401
Total Comprehensive Income	23,993	2,609	6,008	(1,860)	2,738	-	33,488
* Allocation of income and expenses from corporate services to ordinary activities (disclosure only):							
Income	408	57	1,250	259	1,240	-	3,215
Expenses	10,979	1,527	33,611	6,966	33,343	-	86,425

The accompanying notes form part of these statements.

Department of Community Safety
Statement of Assets and Liabilities by major departmental services
as at 30 June 2013

	Custodial Operations	Probation and Parole	Ambulance Services	Emergency Management Services	Fire and Rescue Services	Total
	2013 \$'000	2013 \$'000	2013 \$'000	2013 \$'000	2013 \$'000	2013 \$'000
Current assets						
Cash and cash equivalents	24,823	5,557	(18,543)	11,836	(4,884)	18,790
Receivables	26,003	4,803	82,791	10,111	75,703	199,411
Inventories	3,468	-	4,052	1,184	643	9,346
Biological assets	65	-	-	-	-	65
Other current assets	3,812	170	2,028	273	1,730	8,014
Other financial assets	24	-	-	-	-	24
	<u>58,195</u>	<u>10,530</u>	<u>70,329</u>	<u>23,405</u>	<u>73,191</u>	<u>235,650</u>
Non-current assets classified as held for sale	1,600	-	465	-	650	2,715
	<u>59,795</u>	<u>10,530</u>	<u>70,794</u>	<u>23,405</u>	<u>73,841</u>	<u>238,365</u>
Total current assets						
Non-current assets						
Biological assets	258	-	-	-	-	258
Other financial assets	-	-	-	-	-	-
Intangible assets	4,670	658	3,830	2,289	19,263	30,711
Property, plant and equipment	2,175,609	60,373	480,683	66,818	555,936	3,339,418
	<u>2,180,537</u>	<u>61,032</u>	<u>484,513</u>	<u>69,107</u>	<u>575,199</u>	<u>3,370,387</u>
Total non-current assets						
	<u>2,240,332</u>	<u>71,562</u>	<u>555,307</u>	<u>92,512</u>	<u>649,040</u>	<u>3,608,752</u>
Total assets						
Current liabilities						
Payables	40,782	5,601	27,658	7,026	24,225	105,293
Other financial liabilities	-	-	-	-	-	-
Accrued employee benefits	8,209	1,188	16,749	1,067	16,604	43,817
Other current liabilities	77	11	52	-	-	140
	<u>49,068</u>	<u>6,800</u>	<u>44,459</u>	<u>8,093</u>	<u>40,829</u>	<u>149,250</u>
Total current liabilities						
Non-current liabilities						
Other financial liabilities	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total non-current liabilities						
	<u>49,068</u>	<u>6,800</u>	<u>44,459</u>	<u>8,093</u>	<u>40,829</u>	<u>149,250</u>
Total liabilities						
	<u>2,191,264</u>	<u>64,762</u>	<u>510,847</u>	<u>84,419</u>	<u>608,211</u>	<u>3,459,503</u>
Net assets						

Department of Community Safety

Statement of Assets and Liabilities by major departmental services (continued)

as at 30 June 2013

	Custodial Operations	Probation and Parole	Ambulance Services	Emergency Management Services	Fire and Rescue Services	Total
	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000
Current assets						
Cash and cash equivalents	26,319	6,007	12,451	22,030	8,772	75,579
Receivables	19,339	3,410	32,849	2,976	38,609	97,183
Inventories	4,551	-	3,628	1,890	941	11,010
Biological assets	514	-	-	-	-	514
Other current assets	8,475	239	4,478	1,352	3,220	17,764
Other financial assets	-	-	-	-	-	-
Non-current assets classified as held for sale	59,198	9,656	53,406	28,248	51,542	202,050
Total current assets	59,198	9,656	53,406	28,248	51,542	202,050
Non-current assets						
Biological assets	329	-	-	-	-	329
Other financial assets	24	-	-	-	-	24
Intangible assets	4,366	698	5,558	1,998	20,418	33,039
Property, plant and equipment	2,293,754	64,150	497,746	67,758	558,002	3,481,409
Total non-current assets	2,298,473	64,848	503,304	69,756	578,420	3,514,801
Total assets	2,357,671	74,504	556,710	98,004	629,962	3,716,851
Current liabilities						
Payables	45,557	6,779	26,817	6,474	17,187	102,815
Other financial liabilities	16	-	-	-	319	335
Accrued employee benefits	6,458	2,840	16,941	991	16,753	43,983
Other current liabilities	4,503	-	3,178	4,718	3,038	15,437
Total current liabilities	56,534	9,619	46,937	12,182	37,298	162,570
Non-current liabilities						
Other financial liabilities	-	-	-	-	2,678	2,678
Total non-current liabilities	-	-	-	-	2,678	2,678
Total liabilities	56,534	9,619	46,937	12,182	39,976	165,248
Net assets	2,301,137	64,885	509,773	85,822	589,986	3,551,603

The accompanying notes form part of these statements.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

1. Objectives and principal activities of the Department

The Department of Community Safety includes the Queensland Ambulance Service, the Queensland Fire and Rescue Service, Queensland Corrective Services and Emergency Management Queensland.

The objectives of the department are to support healthy, safe and secure communities through public safety, emergency management and secure and appropriate correctional services.

The department is responsible for saving lives, protecting property, helping preserve the natural environment and delivering humane containment, supervision and interventions for offenders.

Funding for the departmental services delivered by the department has come from parliamentary appropriations and the following revenue sources:

- Advisory and consultancy services;
- Commercial and community training;
- Commercial contract services;
- Commonwealth grants;
- Contributions, including donations and sponsorships;
- Fees for attendance at incidents and events;
- Fire levies;
- Prison industries; and
- Specialised patient transport charges.

2. Summary of significant accounting policies

(a) Statement of Compliance

The department has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury and Trade's *Minimum Reporting Requirements* for the year ending 30 June 2013, published March 2013 and other authoritative pronouncements.

The department has applied the Australian Accounting Standards and Interpretations that are applicable to not-for-profit entities, as the Department of Community Safety is a not-for-profit department. Unless otherwise stated, the financial statements have been prepared in accordance with the historical cost convention.

(b) The reporting entity

In the process of reporting the department as a single economic entity, all material transactions and balances between the divisions of the department, have been eliminated.

The major departmental services undertaken by the department are disclosed in note 2(aa).

(c) Administered transactions and balances

Where the department administers, but does not control, certain resources on behalf of the Government, it has responsibility and is accountable for administering related transactions and items. It does not have the discretion to deploy the resources for the achievement of the department's objectives.

Administered transactions and balances are disclosed in note 37. These transactions and balances are not significant in comparison to the department's overall financial performance/financial position.

(d) Trust and agency transactions and balances

The department undertakes certain trustee transactions on behalf of trust beneficiaries and also performs certain agency transactions.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

As the department acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in note 38. Applicable audit arrangements are also shown in note 38.

(e) Departmental services revenue

Appropriations provided under the *Appropriation Act 2012* are recognised as revenue when received or receivable.

Where approved, appropriation revenue is recorded as receivable if amounts are not received at the end of the reporting period.

(f) User charges, fees and fines

User charges and fees controlled by the department are recognised as revenues when the related services are provided and can be measured reliably with a sufficient degree of certainty. This involves either invoicing for related goods/services and/or the recognition of accrued revenue. User charges and fees are controlled by the department where they can be deployed for the achievement of departmental objectives.

Taxes, fees and fines collected but not controlled by the department are reported as administered revenue. Refer note to 37.

(g) Grants and other contributions

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the department obtains control over them. Where grants are received that are reciprocal in nature, revenue is accrued over the term of the funding arrangements.

Contributed assets are recognised at their fair value. Contributions of services are recognised only when a fair value can be determined reliably and the services would have been purchased if they had not been donated.

(h) Special Payments

Special payments include ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. In compliance with the *Financial and Performance Management Standard 2009*, the department maintains a register setting out details of all special payments greater than \$5,000. The total of all special payments (including those of \$5,000 or less) is disclosed separately within Other Expenses (Note 16). However, descriptions of the nature of special payments are only provided for special payments greater than \$5,000.

(i) Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June 2013 as well as deposits at call with financial institutions. It also includes investments with short periods to maturity that are readily convertible to cash on hand at the department's option and that are subject to a low risk of change in value.

(j) Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery. Settlement of these amounts is generally required between 14 to 30 days from the invoice date.

The collectability of receivables is assessed periodically with allowance being made for impairment. Additional information on impairment is contained in notes 14 and 18. All known bad debts were written off as at 30 June 2013. Refer note 36 for an analysis of movements.

Other debtors generally arise from transactions outside the usual operating activities of the department and are recognised at their assessed values. Settlement terms depend on the nature of the receivable. No interest is charged (other than for overdue fire levies) and no security is obtained.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

(k) Inventories

Inventories held for sale are valued at the lower of cost and net realisable value. These include harvested agricultural produce held by correctional centre farms, raw materials, work in progress and finished goods of correctional centre industries. Cost of these inventories is assigned on a weighted average basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition, except for training costs which are expensed as incurred.

Net realisable value is determined on the basis of the department's normal selling pattern. Expenses associated with marketing, selling and distribution are deducted to determine net realisable value.

Inventories held for internal consumption are valued at cost or weighted average cost and include expenditure incurred in acquiring inventories and bringing them to their existing condition pursuant to AASB 102 *Inventories*.

Inventories held for internal consumption are those inventories which the department consumes in its normal course of business. The cost of inventories held for internal consumption is adjusted, where applicable, for any loss of service potential.

(l) Biological assets

Under AASB 141 *Agriculture*, biological assets are defined as 'living animals and plants'. The department's assets falling into this category are livestock of beef and dairy cattle, sheep, goats and horses. Livestock are valued at market value (fair value) less point of sale costs. Market value is the price expected to be received if sold in normal market conditions on the day of valuation.

(m) Non-current assets classified as held for sale

Non-current assets held for sale, consist of those assets which management has determined are available for immediate sale in their present condition, and their sale is highly probable within the next twelve months.

These assets are measured at the lower of the assets' carrying amounts and their fair values less costs to sell. These assets are not depreciated.

(n) Acquisitions of assets

Actual cost is used for the initial recording of all acquisitions of assets controlled by the department. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However any training costs are expensed as incurred.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland department, are recognised at their fair value at the date of acquisition in accordance with AASB 116 *Property, Plant and Equipment* and Queensland Treasury and Trade's *Non-current Asset Policies for the Queensland Public Sector*.

Where assets are received free of charge from another Queensland department (whether as a result of machinery-of-Government or other involuntary transfer), the acquisition cost is recognised at the carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation.

Assets under construction are recorded as capital work in progress until the date of practical completion, at which time they are transferred to the appropriate asset class.

(o) Property, plant and equipment

Items of property, plant and equipment with a cost, or other value, equal to or in excess of the following thresholds are recognised in the financial statements in the year of acquisition, except for ambulance stretchers which are expensed. Items with a lesser value are expensed in the year of acquisition:

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

Buildings and land improvements	\$10,000
Heritage and cultural	\$5,000
Land	\$1
Major plant and equipment	\$5,000
Plant and equipment	\$5,000

(p) Revaluation of non-current physical assets

Land, buildings, heritage and cultural assets and major plant and equipment are measured at fair value in accordance with AASB 116 *Property Plant & Equipment* and the Queensland Treasury and Trade's *Non-current Asset Policies for the Queensland Public Sector*. These asset classes are revalued by management each year to ensure that they are disclosed at fair value. For these asset classes, the cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Capital works in progress are measured at their acquisition cost or construction cost.

Fair value basis

Fair value is determined to be the depreciated replacement cost when there is not an active or liquid market for assets controlled by the department.

Fair value for land is determined by establishing its market value by reference to observable prices in an active market or recent market transactions.

The fair value for non-residential buildings and heritage and cultural assets is determined by calculating the depreciated replacement cost of the asset.

The fair value of residences is determined by their market value or alternatively where there is no active and liquid market fair value is the depreciated replacement cost.

Revaluation of emergency services land and buildings

The department's emergency services land and buildings are divided into regions across the State and the valuation of these land and buildings is undertaken on a rolling program. The table below shows the program of revaluation:

Year	Region
2012-13	North Coast and Central regions
2013-14	Northern, Far North and South West regions, Kedron Park complex
2014-15	Brendale, Brisbane Region, Cannon Hill Joint Station, Eagle Farm Fire Workshop, South East Region, Whyte Island, Wynnum Museum

Annually, one or more regions are independently assessed for value by the department's valuer, State Valuation Service (SVS), a unit of the Department of Natural Resources and Mines, such that each asset is independently valued over a three year cycle. The 2013 valuations were certified by the Manager Client Valuations, SVS.

The department assessed the data provided by SVS. Assets with significant or unusual movements were referred back to SVS for review, resulting in a number of changes to the original valuation figures. Where necessary, consultation with local management was undertaken to resolve anomalies.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

Revaluation of corrective services land and buildings

The revaluation program applied to corrective services land and buildings is shown in the table below:

Year	Facilities
2012-13	Arthur Gorrie Correctional Centre Borallon Correctional Centre Lotus Glen Correctional Centre Townsville Correctional Centre (Work Camps only) Wolston Correctional Centre QCS Mt Isa Facility QCS Aurukun Facility QCS Palm Island Facility
2013-14	Capricornia Correctional Centre Helana Jones Correctional Centre Maryborough Correctional Centre Numinbah Correctional Centre Palen Creek Correctional Centre Woodford Correctional Centre QCS Emerald Facility
2014-15	Brisbane Correctional Centre Brisbane Women's Correctional Centre Custodial State Dog Squad Escort & Security QCS Academy Townsville Correctional Centre Wacol High Risk Offender Management Unit

Given the special nature of its assets, the corrective services data provided by SVS was reviewed by the Department of Housing and Public Works (DHPW). Specifically, DHPW reviewed the major infrastructure components of each facility to ensure they were valid and materially correct. Assets with significant or unusual movements were referred back to SVS and DHPW for review. The 2013 valuations were certified by the Manager, Client Valuations, SVS.

Indexation of land and buildings

To materially reflect fair value at balance date, land and buildings that were not independently revalued by SVS have been revalued with indices. Departmental land and residential assets have been revalued using indices provided by SVS. These indices were specific to each parcel of land and applied on a one-to-one basis.

The department adopted the Building Price Index (BPI) as the basis for revaluations of non-residential buildings which were not independently revalued. BPI is based on the price of contracts let for standard buildings constructed by DHPW across the State. SVS has confirmed that BPI is the most appropriate measure to reflect price changes in the department's buildings and heritage and cultural assets. Emergency services used the published BPI, while corrective services used an adjusted BPI provided by DHPW. As the published BPI remained unchanged for the 2012-2013 financial year, no revaluation index was applied to emergency services non-residential buildings. The adjusted BPI showed a fall in construction costs of 2.01 percent, which has been applied to corrective services non-residential building assets.

Valuation of major plant and equipment

The methods of determining the value of each category of major plant and equipment differ. The processes are as follows:

Fire appliances are valued on the basis of replacement cost. They are valued internally by fire services fleet management, a group within the department responsible for coordinating the fit out of this specialised equipment. Valuations are based on extensive current and previous years' costing data from the fit out program as the build methods and equipment fitted to the appliances is not duplicated by any other service. This data is incorporated by management using industry experience to deliver the final revaluation.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

Helicopters are revalued based on market value. The Bell 412 helicopters were revalued by Hawker Pacific, the Australian agent for Bell Helicopter Textron, using a publication by HeliValue\$ Inc., which is 'The Official Helicopter Blue Book'. The AW 139 helicopters were revalued by Heliflite Pty Ltd, the Australian agent for Augusta Westland, based on the current market value of AW 139 helicopters of similar flight hours and role equipment.

The 30 June 2013 exchange rate of USD 0.9275 = AUD \$1.00 was used to convert these to Australian dollars (2012 USD 1.0191). The values were grossed-up to give the revalued amount and accumulated depreciation values.

Revaluation adjustments

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent that 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 that it exceeds the balance, if any, in the asset revaluation surplus relating to that class.

On revaluation, accumulated depreciation is restated proportionately with the change in the gross carrying amount of the asset.

Materiality concepts under AASB 1031 are considered in determining whether any difference between the carrying amount and the fair value of each asset class is material.

(q) Intangibles

Intangible assets with a cost or other value equal to or greater than \$100,000 are recognised in the financial statements, items with a lesser value being expensed. Each intangible asset is amortised over its estimated useful life to the agency, less any anticipated residual value. The residual value is zero for all the department's intangible assets. Where intangible assets have an active market, they are measured at fair value; otherwise they are measured at cost. It has been determined that there is no active market for any of the department's intangible assets. As such the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

Purchased software

The purchase cost of this software has been capitalised and is being amortised on a straight-line basis over the period of the expected benefit to the department (refer note 24).

Internally generated software

Training costs and expenditure on research activities related to internally generated intangible assets are recognised as an expense in the period in which they are incurred.

Costs associated with the development of computer software have been capitalised and are amortised on a straight-line basis over the period of expected benefit to the department (refer note 24).

(r) Amortisation and depreciation of intangibles, property, plant and equipment

Land, being an asset with an unlimited useful life, is not depreciated.

Depreciation on property, plant and equipment is calculated on a straight-line basis in order to write-off the value of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the department.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

Heritage and cultural assets comprise principally buildings and art work. They are depreciated on a straight-line basis in order to write-off the value of each depreciable asset, less its estimated residual value, progressively over its estimated useful life to the department.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

Assets under construction are not depreciated until they have reached their service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes of property, plant and equipment.

Items comprising the department's technical library are expensed on acquisition.

Amortisation of intangibles is calculated on a straight-line basis in order to write-off the value of each asset, less its estimated residual value, progressively over its estimated useful life to the department.

Any expenditure of a value exceeding the department's asset recognition thresholds, and which 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.

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

A review has been conducted on all assets to determine the current economic life to the entity. Any change to an asset's economic life was applied as at 30 June 2013.

For each class of depreciable asset the following depreciation and amortisation rates were used:

Class	Depreciation/ Amortisation rate %
Buildings and Land Improvements	0.90 to 16.67
Heritage and Cultural	0.91 to 10.00
Land	Nil
Major Plant and Equipment	4.54 to 10.00
Plant and Equipment	1.67 to 33.33
Intangibles:	
Software - Purchased	10.00 to 33.33
Software - Internally Generated	8.33 to 33.33
Intellectual Property	20.00 to 33.33

(s) Impairment of non-current assets

All non-current physical and 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.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, 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. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. Refer also notes 24 and 25.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

(t) Leases

A distinction is made in the financial statements between finance leases that effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership, and operating leases under which the lessor retains substantially all risks and benefits.

No non-current assets held by the department have been acquired by means of a finance lease.

Operating lease payments are representative of the pattern of benefits derived from the leased assets and accordingly, are expensed to the Statement of Comprehensive Income in the periods in which they are incurred.

(u) Other financial assets

The department holds shares in Dairy Farmers Milk Co-operative Limited and Dairyfields Milk Suppliers Co-operative Limited. These instruments are not traded on an active market, thus, fair value cannot be reliably measured and they are carried at cost.

Other financial assets are brought to account at the lower of cost and recoverable amount and are disclosed at the fair values indicated in note 22.

(v) Payables

Trade creditors are recognised at the amount to be paid for the goods and services received gross of applicable trade and other discounts, inclusive of Goods and Services Tax. Amounts owing are unsecured and are generally settled on 30-day terms.

(w) Financial instruments

Specific accounting policies relating to the financial instrument classes are disclosed elsewhere in these notes.

Recognition

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.

Classification

Financial instruments are classified and measured as follows:

Cash and cash equivalents - held at fair value through profit and loss
Receivables - held at amortised cost
Shares - held at cost
Payables - held at amortised cost
Borrowings - held at amortised cost
Derivatives - held at fair value through profit and loss

Borrowings payable are recognised at the face value of the principal outstanding, with interest or borrowing costs being expensed or added to the carrying amount of the borrowing to the extent they are not settled in the period in which they arise. The fair value of these loans is disclosed in note 27.

Derivative transactions are entered into as a means of hedging against foreign exchange exposure and for no other purpose.

The department enters into contracts with overseas suppliers. These contracts are subject to price risk. Price risk is reflected by price variation changes due to foreign currency movements. Only significant contracts between the department and suppliers are hedged to counteract potential adverse foreign currency fluctuations. Exposure to price risk on these transactions at balance date is, therefore mitigated.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

Transactions in foreign currencies are converted to local currency at the rate of the exchange ruling at the date of the transaction. Foreign currency monetary items that are outstanding at the reporting date are translated using the spot rate at the end of the period.

The department is permitted to operate a bank overdraft to an approved limit. Under current Government arrangements, no interest is payable by the department on that overdraft.

All other disclosures relating to the measurement basis and financial risk management of financial instruments held by the department are included in note 36.

(x) **Employee benefits**

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits.

Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

Wages, salaries and sick leave

Salaries and wages due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses. Employer superannuation contributions, annual leave and long service leave levies are regarded as employee benefits. The liabilities for salaries and wages entitlements expected to be paid within 12 months are recognised at their undiscounted values.

Entitlements not expected to be paid within 12 months are classified as non-current liabilities and recognised at their present value, calculated using yields on Fixed Rate Commonwealth Government bonds of similar maturity, after projecting the remuneration rates expected to apply at the time of likely settlement.

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.

Annual leave

The department is part of the Queensland Government's Annual Leave Central Scheme. 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.

No provision for annual leave is recognised in the department's financial statements, the liability being 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*.

Long service leave

Under the Queensland Government's long service leave scheme a levy is made on the department to cover this expense. Levies are expensed in the period in which they are paid or payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

No provision for long service leave is recognised in the financial statements, the liability being held on a whole-of-Government basis and reported in the financial report prepared pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation plan for Queensland Government employees, at rates determined by the State Actuary. Contributions are expensed in the period in which they are paid or payable. The department's obligation is limited to its contribution to QSuper.

No liability is recognised for accruing superannuation benefits in these financial statements, the liability being held on a whole-of-Government basis and reported in the financial report prepared pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Time off in lieu of overtime (TOIL) and accrued time

Liabilities for TOIL and accrued time are recognised in the Statement of Financial Position as the amount unpaid at reporting date in respect to all employee services and related on-costs such as payroll tax, workcover premiums, long service leave levies and employer superannuation contributions. As short-term employee entitlement liabilities, provisions for TOIL and accrued time are shown as current liabilities and are measured based on remuneration rates expected to be paid when the liabilities are settled. A liability for TOIL or accrued time is only recognised in the Statement of Financial Position where payment for that time vests in the employee. No liability is recorded in circumstances where the employee has no right to payment for the TOIL or accrued time.

Key Management Personnel and Executive remuneration

Key management personnel and remuneration disclosures are made in accordance with section 5 of the *Financial Reporting Requirements for Queensland Government Agencies* issued by Queensland Treasury and Trade. Refer to the Key Management Personnel and Remuneration note (note 10) for disclosures.

(y) Finance/borrowing costs

Finance costs are recognised as an expense in the period in which they are incurred.

Finance costs include:

- Interest on short-term and long-term borrowings;
- Ancillary administration charges.

No borrowing costs are capitalised into qualifying assets.

(z) Allocation of revenues and expenses from ordinary activities to corporate services

The department discloses revenues and expenses attributable to corporate services in the Statement of Comprehensive Income by major departmental services.

(aa) Major services of the department

The identity and purpose of the five major services of the department during the period were:

- **Ambulance services – provided by the Queensland Ambulance Service (QAS)**

QAS provided emergency and non-urgent patient care; routine pre-hospital patient care and casualty room services, patient transport, community education and awareness programs, community first aid training and a baby capsule hire service.

- **Probation and parole – provided by the Queensland Corrective Services (QCS)**

These departmental services provide supervision and rehabilitation of offenders in the community. Probation and Parole ensures offenders are appropriately supervised and receive the control and treatment interventions they need to reintegrate successfully into the community and reduce their likelihood of re-offending.

Department of Community Safety

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for the year ended 30 June 2013

- **Emergency management services – provided by Emergency Management Queensland (EMQ)**

EMQ services focus on: the development of policy, process, systems, and advice to support and improve Queensland's disaster management system; the management and support of the State Emergency Service (SES); and the operation of the Emergency Management Queensland Helicopter Rescue Service. EMQ administers State government grants support to Volunteer Marine Rescue (VMR) associations.

- **Custodial operations – provided by the QCS**

These departmental services provide community safety and crime prevention through the humane containment, supervision and rehabilitation of offenders in correctional centres throughout Queensland. A variety of programs and support services are provided to assist offenders to successfully reintegrate into the community upon their release.

- **Fire and rescue services – provided by the Queensland Fire and Rescue Service (QFRS)**

QFRS provided services in six service delivery areas – landscape fire services, structural fire services, all hazards and rescue services, disaster management and community assistance services, community risk mitigation services and buildings and infrastructure fire safety services. It provided expert advice and services for environmental and hazard mitigation, community education, fire prevention, hazardous materials management, fire fighting and rescue services including vehicle extrications, swift water rescue, confined space rescue, vertical rescue and urban search and rescue.

(ab) Insurance

The department's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund (QGIF) and other commercial insurance providers, premiums being paid on a risk assessment basis. In addition, the department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

(ac) Services received free of charge or for nominal value

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

(ad) Contributed equity

Non-reciprocal transfers of assets and liabilities between wholly owned Queensland State Public Sector entities as a result of machinery-of-Government changes are adjusted to 'Contributed Equity' in accordance with Urgent Issues Group Interpretation 1038 *Contributions by Owners Made to Wholly Owned Public Sector Entities*. Appropriation for equity adjustments is similarly designated.

(ae) 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 Community Safety. As such, GST credits receivable from/payable to the Australian Taxation Office are recognised and accrued (refer note 18).

(af) Issuance of financial statements

The financial statements are authorised for issue by the Director-General and the Acting Chief Finance Officer at the date of signing the Management Certificate.

(ag) Accounting estimates and judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgements that have a potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect are outlined in the following financial statement notes:

Receivables – note 18;
Valuation of property, plant and equipment – note 25;
Impairment provisions – notes 24 and 25;
Contingencies – note 33.

(ah) **Rounding and comparatives**

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where the amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Sub-totals and totals may not add due to rounding, but the overall discrepancy is no greater than two thousand dollars.

The reporting period covered by these financial statements is 1 July 2012 to 30 June 2013.

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

(ai) **New and revised accounting standards and reporting requirements**

The department did not voluntarily change any of its accounting policies during 2012-13. Australian accounting standard changes applicable for the first time in the 2012-13 reporting period, have had a minimal effect on the department's financial statements.

AASB 2011-9 *Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income* [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] became effective from reporting periods beginning on or after 1 July 2012. The only impact for the department is that, in the Statement of Comprehensive Income, items within the 'Other Comprehensive Income' section are now presented in different subsections, according to whether or not they are subsequently classifiable to the operating result. Whether subsequent reclassification is possible depends on the requirements or criteria in the accounting standard/interpretation that relates to the item concerned.

The department is not permitted to early adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from Queensland Treasury and Trade. Consequently, the department has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. The department applies standards and interpretations in accordance with their respective commencement dates.

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards with future commencement dates are as set out below.

AASB 13 *Fair Value Measurement* applies from reporting periods beginning on or after 1 January 2013. AASB 13 sets out a new definition of 'fair value' as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the department's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value. The potential impacts of AASB 13 relate to the fair value measurement methodologies used and financial statement disclosures made in respect of such assets and liabilities.

The department has commenced reviewing its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to determine whether those methodologies comply with AASB 13. To the extent that the methodologies do not comply, changes will be necessary. While the department is yet to complete this review, no substantial changes are anticipated, based on the fair value methodologies presently used. Therefore, at this stage, no consequential material impacts are expected for the department's property, plant and equipment as from 2013-14.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

A revised version of AASB 119 *Employee Benefits* applies from reporting periods beginning on or after 1 January 2013. The revised AASB 119 is generally to be applied retrospectively. Given the department's circumstances, the only implications for the department are that the revised standard clarifies the concept of 'termination benefits', and the recognition criteria for liabilities for termination benefits will be different. If termination benefits meet the timeframe criterion for 'short-term employee benefits', they will be measured according to the AASB 119 requirements for 'short-term employee benefits'.

Otherwise, termination benefits will need to be measured according to the AASB 119 requirements for 'other long-term employee benefits'. Under the revised standard, the recognition and measurement of employer obligations for 'other long-term employee benefits' will need to be accounted for according to most of the requirements for defined benefit plans.

AASB 2012-2 *Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities* [AASB 7 & AASB 132] applies to reporting periods beginning on or after 1 January 2013. This amending standard will require additional disclosures in respect of any financial assets and financial liabilities that have been presented on a net basis in accordance with the offsetting criteria in AASB 132 *Financial Instruments: Presentation*, and any financial instruments that are subject to an enforceable master netting arrangement or similar agreement, irrespective of whether they are set-off.

The revised AASB 119 includes changed criteria for accounting for employee benefits as 'short-term employee benefits'. However, as the department is a member of the Queensland Government central schemes for annual leave and long service leave, this change in criteria has no impact on the department's financial statements as the employer liability is held by the central scheme. The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. The department makes employer superannuation contributions only to the QSuper defined benefit plan, and the corresponding QSuper employer benefit obligation is held by the State. Therefore, those changes to AASB 119 will have no impact on the department.

AASB 1053 *Application of Tiers of Australian Accounting Standards* applies as from reporting periods beginning on or after 1 July 2013. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two Tiers of reporting requirements – Australian Accounting Standards (commonly referred to as 'Tier 1'), and Australian Accounting Standards – Reduced Disclosure Requirements (commonly referred to as 'Tier 2'). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the Tier 1 and Tier 2 requirements is that Tier 2 requires fewer disclosures than Tier 1.

Details of which disclosures in standards and interpretations are not required under Tier 2 reporting are set out in amending standards AASB 2010-2, AASB 2011-2, AASB 2011-6, AASB 2011-11, AASB 2012-1, AASB 2012-7 and AASB 2012-11 (which also apply from reporting periods beginning on or after 1 July 2013). However, Queensland Treasury and Trade's Financial Reporting Requirements effectively do not allow application of AASB 2011-6 in respect of controlled entities, associates or interests in jointly controlled entities.

Pursuant to AASB 1053, public sector entities like the department may adopt Tier 2 requirements for their general purpose financial statements. However, AASB 1053 acknowledges the power of a regulator to require application of the Tier 1 requirements. In the case of the department, Queensland Treasury and Trade is the regulator. Queensland Treasury and Trade has advised that its policy decision is to require adoption of Tier 1 reporting by all Queensland Government departments (including the department) and statutory bodies that are consolidated into the whole-of-Government financial statements. Therefore, the release of AASB 1053 and associated amending standards will have no impact on the department.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

The following new and revised standards apply as from reporting periods beginning on or after 1 January 2014 –

- AASB 10 *Consolidated Financial Statements*;
- AASB 11 *Joint Arrangements*;
- AASB 12 *Disclosure of Interests in Other Entities*;
- AASB 127 (revised) *Separate Financial Statements*;
- AASB 128 (revised) *Investments in Associates and Joint Ventures*.

The AASB is planning to amend AASB 10. Such amendments are expected to clarify how the IASB's principles about control of entities should be applied by not-for-profit entities in an Australian context. Hence, the department is not yet in a position to reliably determine the future implications of these new and revised standards for the department's financial statements.

AASB 10 redefines and clarifies the concept of control of another entity, and is the basis for determining which entities should be consolidated into an entity's financial statements. Therefore, once the AASB finalises its not-for-profit amendments to AASB 10, the department will need to reassess the nature of its relationships with other entities, including entities that aren't currently consolidated.

AASB 11 deals with the concept of joint control and sets out new principles for determining the type of joint arrangement that exists, which in turn dictates the accounting treatment. The new categories of joint arrangements under AASB 11 are more aligned to the actual rights and obligations of the parties to the arrangement. Subject to any not-for-profit amendments to be made to AASB 11, the department will need to assess the nature of any arrangements with other entities to determine whether a joint arrangement exists in terms of AASB 11. If a joint arrangement does exist, the department will need to follow the relevant accounting treatment specified in either AASB 11 or the revised AASB 128, depending on the nature of the joint arrangement.

AASB 9 *Financial Instruments* (December 2010) and AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)* [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] become effective from reporting periods beginning on or after 1 January 2015. The main impacts of these standards on the department are that they will change the requirements for the classification, measurement and disclosures associated with the department's financial assets. Under the new requirements, financial assets will be more simply classified according to whether they are measured at amortised cost or fair value. Pursuant to AASB 9, financial assets can only be measured at amortised cost if two conditions are met. One of these conditions is that the asset must be held within a business model whose objective is to hold assets in order to collect contractual cash flows. The other condition is that the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The department has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. However, as the classification of financial assets at the date of initial application of AASB 9 will depend on the facts and circumstances existing at that date, the department's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the department enters into, it is not expected that any of the department's financial assets will meet the criteria in AASB 9 to be measured at amortised cost. Therefore, as from the 2015-16 financial statements, all of the department's financial assets are expected to be required to be measured at fair value, and classified accordingly (instead of the measurement classifications presently used in Notes 1(w) and 36). The same classification will be used for net gains/losses recognised in the Statement of Comprehensive Income in respect of those financial assets. In the case of the department's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value.

The most significant impact of the new measurement requirements on the department is that the 'held to maturity' investment described in Notes 1(u), 1(w), 22 and 36 will need to be measured at fair value. In addition, that investment will no longer be classified as 'held to maturity'.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

The department is not yet able to reliably estimate what the fair value of this investment will be at the date of initial application of AASB 9. The difference between the carrying amount of this investment and its initial fair value will be recognised as an adjustment to the balance of Accumulated Surplus on initial application of AASB 9. AASB 9 allows an entity to make an irrevocable election at the date of initial recognition to present in 'other comprehensive income' subsequent changes in the fair value of such an asset. Queensland Treasury and Trade is currently considering mandating this accounting treatment when AASB 9 becomes effective.

The department will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2015-16. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2015-16 financial statements to explain the impact of adopting AASB 9. Assuming no change in the types of financial instruments that the department enters into, the most significant ongoing disclosure impacts are expected to relate to investments in equity instruments measured at fair value through other comprehensive income (e.g. the 'held to maturity' investment described in Note 1(u)) and derecognition of these.

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the department's activities, or have no material impact on the department.

Department of Community Safety**Notes to and forming part of the financial statements**

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
3. Reconciliation of payments from Consolidated Fund to departmental services revenue recognised in Statement of Comprehensive Income		
Budgeted departmental services appropriation	1,291,107	1,243,640
Lapsed departmental services appropriation	(162,503)	-
Unforeseen expenditure	-	12,152
Total departmental services receipts	1,128,604	1,255,792
Plus: opening balance unearned appropriation (refer Note 29)	15,253	-
Plus: closing balance of departmental services revenue receivable	98,151	-
Departmental services revenue recognised in Statement of Comprehensive Income	1,242,008	1,255,792
Reconciliation of payments from Consolidated Fund to equity adjustment recognised in contributed equity (refer Statement of Changes in Equity)		
Budgeted equity adjustment appropriation	(41,321)	18,631
Lapsed equity adjustment	(2,443)	-
Unforeseen expenditure	-	43,044
Equity adjustment receipts	(43,764)	61,675
Less: opening balance of equity adjustment receivable	(2,558)	-
Less: closing balance of equity adjustment payable	(277)	-
Plus: closing balance of equity adjustment receivable	-	2,558
Equity adjustment recognised in contributed equity	(46,599)	64,233
4. User charges, fees and fines		
Aviation user charges	1,241	938
Fees for services	21,115	23,329
Public education	2,736	3,389
QAS patient transport fees and charges	95,831	93,498
QFRS operational fees and charges	27,081	28,106
Sale of services	23,486	24,069
Services to the Commonwealth	-	4,010
Total	171,490	177,339
5. Fire levies		
Gross fire levy revenue	354,606	339,108
Less: pensioner discount	(6,807)	(6,488)
Net fire levy revenue	347,799	332,620

From 1 July 2013, the Urban Fire Levy has been renamed and its purpose broadened to the Emergency Management, Fire and Rescue Levy.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
6. Grants and other contributions		
Commonwealth receipts	2,381	7,169
Constituted local ambulance committee contributions	216	405
Donations - assets	2,126	2,216
Donations - other	718	794
Energy grants credit scheme	270	196
Gambling Community Benefit Fund	914	639
Grants from State Government departments	4,875	4,010
Motor Accident Insurance Commission	17,508	16,233
Queensland Reconstruction Authority	3,366	1,013
Rural fire brigade contributions	436	659
Services received below fair value	2,014	438
Sponsorships	1,582	1,721
Other	10	75
Total	36,417	35,568
7. Other revenues		
Asset adjustments/write-ons	3,211	444
Goods and services provided to prisoners	10,392	9,548
Impairment loss reversal - receivables	304	-
Insurance recoveries	5,483	942
Interest	1,297	1,276
Other regulatory fees	103	84
Property rental	1,550	1,710
Revaluation increment	16	-
Other	1,950	625
Total	24,306	14,629
8. Gains		
Gain on sale of property, plant and equipment	1,954	510
Total	1,954	510
9. Employee expenses		
Employee benefits		
Wages and salaries	791,828	810,544
Employer superannuation contributions *	87,591	90,800
Long service leave levy *	18,496	19,176
Annual leave levy *	89,001	93,039
Other employee benefits	12,280	12,193
Employee related expenses		
Workers' compensation premium *	26,156	24,990
Payroll tax expense *	44,294	46,003
Fringe benefits tax expense	1,254	1,595
Training expenses	6,012	7,523
Other employee related expenses	10,850	9,647
Total	1,087,762	1,115,510

* Refer to Note 2 (x).

The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2013	2012
Number of employees:	10,655	10,895

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

10. Key Management Personnel and Remuneration

a) Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2012-13. Further information on these positions can be found in the body of the Annual Report under the section relating to executive management.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (Date resigned from position)
Director-General	Responsible for the efficient, effective and economic administration of the agency.	CEO <i>Public Service Act 2008</i>	1 October 2011
Acting Deputy Director-General	Responsible for delivery of policy and strategic management agenda and strategic leadership and direction of corporate activities of the agency.	SES 4 <i>Public Service Act 2008</i>	Acting in position from 17 December 2012
Commissioner, QCS	Responsible for the management of QCS, providing advice, leadership and coordination for correctional interventions.	SES 4 <i>Public Service Act 2008</i>	9 January 2012
Commissioner, QAS	Responsible for the strategic direction and efficient and effective operations of the QAS.	SES 4 equivalent Governor in Council <i>Ambulance Service Act 1991</i>	3 June 2011
Commissioner, QFRS	Responsible for the strategic direction and efficient and effective operations of the QFRS.	SES 4 equivalent Governor in Council <i>Fire and Rescue Service Act 1990</i>	31 January 2002
Assistant Director-General, EMQ	Responsible for the strategic direction and efficient and effective operations of EMQ.	SES 4 <i>Public Service Act 2008</i>	15 November 2010
Assistant Director-General, SPD	Responsible for delivery of policy and strategic management agenda of the agency.	SES 3 High <i>Public Service Act 2008</i>	24 July 2006 (acting in position of Deputy Director-General from 17 December 2012)
Assistant Director-General, CSD	Responsible for strategic leadership and direction of corporate activities of the agency.	SES 3 High <i>Public Service Act 2008</i>	27 June 2008 (resigned 24 September 2012)
Acting Chief Finance Officer	Responsible for strategic leadership and direction of financial services.	SES 2 High <i>Public Service Act 2008</i>	Acting in position from 6 February 2012
Executive Director, ICS and Chief Information Officer *	Responsible for strategic leadership and direction of information and communication systems services.	SES 2 High <i>Public Service Act 2008</i>	24 August 2010 (resigned 7 June 2013)
Acting Executive Director, ICS and Chief Information Officer *		SES 2 High <i>Public Service Act 2008</i>	Acting in position from 11 June 2013
Executive Director, Human Resources *	Responsible for strategic leadership and direction of human resource activities of the agency.	SES 2 High <i>Public Service Act 2008</i>	12 December 2012

* The Executive Director, ICS and Chief Information Officer and Executive Director, Human Resources became members of the Executive Management Board in October 2012, and therefore are to be reported in Key Management Personnel.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

10. Key Management Personnel and Remuneration (continued)

b) Remuneration

Remuneration policy for the department's key management personnel is set by the Queensland Public Service Commission as provided under the *Public Service Act 2008*. The remuneration and other terms of employment for the key management personnel are specified in employment contracts. The contracts provide for the provision of performance-related cash bonuses and other benefits including motor vehicles.

For the 2012-13 year, remuneration of key management personnel increased by 2.2% in accordance with government policy.

Remuneration packages for key management personnel comprise the following components:

- Short term employee benefits which include:
 - Base - consisting of base salary, allowances and leave entitlements expensed for the entire year or for that part of the year during which the employee occupied the specified position.
 - Non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee benefits include amounts expensed in respect of long service leave.
- Post-employment benefits include amounts expensed in respect of employer superannuation obligations.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- Performance bonuses are not paid under the contracts in place.

Total fixed remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post-employment benefits.

1 July 2012 - 30 June 2013

Position (date resigned if applicable)	Short term employee benefits		Long term employee benefits	Post-employment benefits	Termination benefits	Total remuneration
	Base \$'000	Non-monetary benefits \$'000				
Director-General	362	30	10	43	-	445
Acting Deputy Director-General (acting from 17 December 2012)	133	-	2	13	-	148
Commissioner, QCS	206	8	5	24	-	243
Commissioner, QAS	206	23	8	25	-	262
Commissioner, QFRS	243	-	-3	25	-	265
Assistant Director-General, EMQ	215	26	6	24	-	271
Assistant Director-General, SPD (acting as Deputy Director-General from 17 December 2012)	89	-	5	10	-	104
Assistant Director-General, CSD (resigned 24 September 2012)	64	-	34	5	203	306
Acting Chief Finance Officer (acting from 6 February 2012)	173	-	-6	18	-	185
Executive Director, ICS and Chief Information Officer (resigned 7 June 2013) *	118	-	3	13	-	134
Acting Executive Director, ICS and Chief Information Officer (acting from 11 June 2013)	8	-	-	1	-	9
Executive Director Human Resources *	133	-	3	14	-	150

* The Executive Director, ICS and Chief Information Officer and Executive Director, Human Resources became members of the Executive Management Board in October 2012, and therefore are to be reported in Key Management Personnel.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

10. Key Management Personnel and Remuneration (continued)

1 July 2011 - 30 June 2012

Position (date resigned if applicable)	Short term employee benefits		Long term employee benefits	Post-employment benefits	Termination benefits	Total remuneration
	Base \$'000	Non-monetary benefits \$'000				
Director-General (retired 30 September 2011)	161	-	232	11	-	404
Director-General	272	22	16	32	-	342
Commissioner, QCS (appointed Director-General from 1 October 2011)	82	7	4	9	-	102
Commissioner, QCS	136	35	4	18	-	193
Commissioner, QAS	206	18	8	25	-	257
Commissioner, QFRS	229	-	2	25	-	256
Assistant Director-General, EMQ	209	25	6	23	-	263
Assistant Director-General, SPD	201	-	7	23	-	231
Assistant Director-General, CSD	202	-	5	23	-	230
Chief Finance Officer (transferred to another department 3 February 2012)	88	29	4	11	-	132
Acting Chief Finance Officer (acting from 6 February 2012)	73	-	5	7	-	85

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
11. Supplies and services		
Aircraft related costs	11,202	10,436
Bank charges	49	65
Communication expenses	20,956	22,660
Computer expenses	15,126	10,948
Consultancies and contractors	16,329	22,675
Cost of goods and services provided to prisoners	9,360	8,569
Farm and industry expenses	5,959	6,888
Fire levy administration fees	5,065	5,033
Maintenance and repairs	60,136	46,976
Management fees	62,320	65,183
Marketing expenses	909	4,662
Materials and consumables	13,744	12,668
Motor vehicle expenses	42,844	44,256
Offender expenses	30,886	30,597
Operating lease rentals	14,733	14,373
Operational and other equipment purchases	38,700	29,607
Property expenses	49,089	50,534
Public education expenses	274	299
Shared service provider expenses	26,079	26,092
Temporary assistance - staff agency	403	836
Travel and accommodation	12,759	16,691
Other	20,465	33,375
Total	457,388	463,423
12. Depreciation and amortisation		
Depreciation and amortisation were incurred in respect of:		
Buildings and land improvements	112,271	100,941
Heritage and cultural assets	51	34
Major plant and equipment	15,668	15,609
Plant and equipment	49,734	41,033
Software purchased	392	543
Software internally generated	5,852	5,761
Total	183,968	163,921
13. Grants and subsidies		
State Government		
Department of Communities	696	2
Department of Environment and Resource Management	16	-
Department of Natural Resources and Mines	40	1,572
Department of Public Works	-	31
Department of Science, Information Technology, Innovation and the Arts	106	-
Queensland Treasury and Trade	-	15,263
Department of Transport and Main Roads	-	(20)
Public Service Commission	-	65
Queensland Reconstruction Authority	24	-
Other		
Air sea rescue, coast guard and life saving organisations	7,967	7,957
Local authorities	14,810	17,310
State emergency services	51	410
State prisoner aid	1,860	1,424
Volunteer rural fire brigades	881	516
Other organisations	3,532	4,427
Total	29,983	48,957

Department of Community Safety**Notes to and forming part of the financial statements**

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
14. Impairment losses		
Bad debts written off	1,460	2,253
Impairment losses on trade receivables	-	706
Total	1,460	2,959
15. Finance/borrowing costs		
Interest	234	206
Borrowing fees and charges	1	3
Total	235	209
16. Other expenses		
Asset write-offs	-	347
Donations/gifts/sponsorships	10	31
External audit fees *	261	706
Foreign exchange loss	-	223
Goods and services provided below fair value	1,642	393
Insurance premiums - other	91	96
Insurance premiums - QGIF	7,100	6,479
Loss on disposal of intangibles	32	-
Loss on disposal of property, plant and equipment **	42,324	5,486
Other	483	529
Losses:		
Public property	45	3
Public monies	1	-
Special payments: ***		
Ex-gratia payments	143	72
Compensation payments	4,823	-
Total	56,955	14,365

* Total external audit fees relating to the 2012-13 financial year are estimated to be \$0.535M GST excl. (2012: \$0.587M). There are no non-audit services included in this amount.

** The expansion of Lotus Glen Correctional Centre necessitated the destruction of part of the existing structures. That destruction resulted in a derecognition loss on disposal of \$38.528M.

*** Special payments:

- the department made an ex-gratia payment to the Cowan Cowan Residents Association for repairs to beach access ramp.
- the department made ex-gratia payments to individuals for minor property damage.
- the department made ex-gratia payments to individuals being settlement for 2 separate matters.
- the department made compensation payments under Part 11 of the *Disaster Management Act 2003*.
- the department made a compensation payment to an individual as a result of a court awarded settlement.

17. Cash and cash equivalents

Cash at bank	18,738	75,517
Imprest accounts	52	62
Total	18,790	75,579

Departmental bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidation Fund.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
18. Receivables		
Trade debtors:		
Fire levies	18,811	17,678
User charges	39,709	21,293
Less: Allowance for impairment	(3,165)	(3,467)
	<u>55,355</u>	<u>35,504</u>
GST receivable	8,063	13,170
GST payable	(514)	(1,508)
	<u>7,549</u>	<u>11,662</u>
Annual leave reimbursements	25,735	25,046
Departmental services revenue	98,151	-
Equity withdrawal receivable	-	4,708
Long service leave reimbursements	3,674	3,755
Motor Accident Insurance Commission	1,520	1,471
Queensland Reconstruction Authority	252	703
Accrued revenue	5,715	8,866
Sundry receivable	1,460	5,468
Total	<u>199,411</u>	<u>97,183</u>

Refer to note 36 (c) Financial Instruments (Credit Risk Exposure) for an analysis of movements in the allowance for impairment loss.

19. Inventories

Supplies and consumables

Ambulance spare parts	69	69
Bedding	135	93
Bulk fuel	255	275
Equipment	453	648
Patient care supplies	2,169	1,803
Stationery stocks and stores	168	186
Tarpaulins	30	112
Uniforms/clothing	3,832	4,660
	<u>7,111</u>	<u>7,846</u>

Inventory held for sale

Agricultural produce	196	654
Canteen	591	578
Finished goods	662	660
Raw materials	552	658
Work in progress	234	614
	<u>2,235</u>	<u>3,164</u>

Total

<u>9,346</u>	<u>11,010</u>
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20. Biological assets

Current

Livestock	65	514
Total	<u>65</u>	<u>514</u>

Non-current

Livestock	258	329
Total	<u>258</u>	<u>329</u>

Department of Community Safety**Notes to and forming part of the financial statements**

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
21. Other current assets		
Prepayments - general	7,967	15,725
Prepayments - salaries and wages	-	1,469
Prepayments - workers compensation	-	505
Advances - travel and other	5	17
Other current assets	42	48
Total	8,014	17,764

22. Other financial assets**Current**

Shares - at cost *

Total

24	-
24	-

Non-current

Shares - at cost *

Total

-	24
-	24

- * The department through Darling Downs Correctional Centre holds 23,568 shares at face value of \$1 in Dairy Farmers Milk Co-operative Limited. This was established under a share restructure proposal approved by members in May 1993.

These instruments are not traded on an active market. If the shares in Dairy Farmers Milk Co-operative Limited lapse (due to ceasing milk production), they are forfeited after 12 months of cessation at the rate of \$1 per share.

Resulting from the closure of the Darling Downs Correctional Centre, milk production ceased in August 2012.

The department also holds 50 shares at face value of 10c each in Dairyfields Milk Suppliers Co-operative Limited through the Numinbah Correctional Centre.

23. Non-current assets classified as held for sale

Land	2,265	-
Buildings and land improvements	450	-
Total	2,715	-

Land and buildings at Gordonvale, Pullenvale, Ravenshoe and Westbrook have been declared surplus to requirements. The disposal of these properties is currently being negotiated with prospective buyers.

Note 2 (m) explains the accounting treatment of non-current assets held for sale.

24. Intangible assets

Intellectual property - at cost	576	576
Intellectual property - accumulated amortisation	(576)	(576)
	-	-
Software purchased - at cost	6,195	5,965
Software purchased - accumulated amortisation	(5,355)	(5,272)
	840	693
Software internally generated - at cost	61,878	60,146
Software internally generated - accumulated amortisation	(39,864)	(34,630)
	22,014	25,516
Work in progress - at cost	7,857	6,830
Total	30,711	33,039

The department has intangible assets with a gross cost of \$9.8M (2012 \$10.26M) and a written down value of zero still being used in the provision of services.

The department has one intangible asset with a value of \$0.32M (2012 \$0.18M) which is inactive.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

24. Intangibles reconciliation

	Intellectual property		Software purchased		Software internally generated		Work in progress		Total	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	-	-	693	1,236	25,516	25,609	6,830	7,305	33,039	34,150
Acquisitions through Machinery of Government	-	-	-	-	-	-	-	-	-	-
Acquisitions	-	-	187	-	-	-	2,621	3,362	2,808	3,362
Acquisitions through internal development	-	-	-	-	-	-	-	-	-	-
Donations received	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	(32)	-	-	-	-	-	(32)	-
Transfers between classes #	-	-	384	-	2,349	5,670	(1,594)	(3,837)	1,139	1,833
Other movements *	-	-	-	-	1	(2)	-	-	1	(2)
Amortisation	-	-	(392)	(543)	(5,852)	(5,761)	-	-	(6,244)	(6,304)
Carrying amount at 30 June	-	-	840	693	22,014	25,516	7,857	6,830	30,711	33,039

Transfers between classes includes transfers from Property, Plant and Equipment - refer to Note 25 Property, Plant and Equipment reconciliation.

* Other movements include assets written on/off.

Department of Community Safety**Notes to and forming part of the financial statements**

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
25. Property, plant and equipment		
Land:		
At fair value	413,332	432,574
	<u>413,332</u>	<u>432,574</u>
Buildings and land improvements:		
At fair value	3,853,358	3,620,420
Less: accumulated depreciation	(1,364,315)	(1,391,600)
	<u>2,489,043</u>	<u>2,228,820</u>
Heritage and cultural assets:		
At fair value	4,316	5,306
Less: accumulated depreciation	(3,948)	(4,903)
	<u>368</u>	<u>403</u>
Major plant and equipment:		
At fair value	339,917	305,042
Less: accumulated depreciation	(184,314)	(157,137)
	<u>155,603</u>	<u>147,905</u>
Plant and equipment:		
At cost	456,272	438,077
Less: accumulated depreciation	(252,134)	(235,845)
	<u>204,138</u>	<u>202,232</u>
Work in progress - at cost	76,934	469,475
Total property, plant and equipment	<u>3,339,418</u>	<u>3,481,409</u>

Plant and equipment (including motor vehicles) and leasehold improvements are valued at cost (except for major plant and equipment which is recorded at fair value) in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*.

Work in progress is measured at cost.

The department has plant and equipment with a gross cost of \$79.78M (2012 \$81.85M) and a written down value of zero still being used in the provision of services.

The department has plant and equipment with a gross cost of \$113.78M (2012 \$3.56M) that has been written down to residual value of \$3.83M still being used in the provision of services.

The department has 780 assets with a gross cost of \$169.13M (2012 \$7.51M) which are temporarily idle, and 284 assets with a gross cost of \$26.56M which are inactive.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

25. Property, plant and equipment reconciliation									
	Land	Buildings and land improvements	Heritage and cultural assets	Major plant and equipment	Plant and equipment	Work in progress	Total		
	2013	2013	2013	2013	2013	2013	2013	2013	2013
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	432,574	2,228,820	403	147,905	202,232	469,475	3,481,409		
Acquisitions	3,078	790	-	142	6,362	124,489	134,861		
Donations received	280	1,265	-	-	581	-	2,126		
Disposals	(24)	(41,030)	-	-	(2,674)	-	(43,728)		
Assets reclassified as held for sale	(6,157)	(1,358)	-	-	-	-	(7,515)		
Transfers between classes #	-	455,791	-	12,284	47,816	(517,030)	(1,139)		
Revaluation increments/decrements	(16,526)	(45,277)	17	10,285	-	-	(51,501)		
Other movements *	107	2,313	(1)	655	(446)	-	2,628		
Depreciation	-	(112,271)	(51)	(15,668)	(49,734)	-	(177,724)		
Carrying amount at 30 June	413,332	2,489,043	368	155,603	204,138	76,934	3,339,418		

Transfers between classes includes transfers to Intangibles - refer to Note 24 Intangibles reconciliation.

* Other movements include assets written on/off.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

25. Property, plant and equipment reconciliation (continued)

	Land	Buildings and land improvements	Heritage and cultural assets	Major plant and equipment	Plant and equipment	Work in progress	Total
	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000	2012 \$'000
Carrying amount at 1 July	417,388	1,869,944	470	146,005	187,854	769,556	3,391,217
Acquisitions	5,673	2,128	-	(1,175)	6,815	213,953	227,394
Donations received	-	76	-	-	2,140	-	2,216
Disposals	-	(2,092)	-	(1,367)	(3,024)	-	(6,483)
Assets reclassified as held for sale	(849)	(182)	-	-	-	-	(1,031)
Transfers between classes #	3,774	444,680	6	14,769	48,972	(514,034)	(1,833)
Revaluation increments/decrements	5,913	15,195	(36)	5,301	-	-	26,373
Other movements *	675	12	(3)	(19)	508	-	1,173
Depreciation	-	(100,941)	(34)	(15,609)	(41,033)	-	(157,617)
Carrying amount at 30 June	432,574	2,228,820	403	147,905	202,232	469,475	3,481,409

Transfers between classes includes transfers to Intangibles - refer to Note 24 Intangibles reconciliation.

* Other movements include assets written on/off.

Department of Community Safety**Notes to and forming part of the financial statements**

for the year ended 30 June 2013

	2013	2012
	\$'000	\$'000
26. Payables		
Trade creditors	102,025	97,754
Tax liabilities	2,877	2,785
Equity injection payable	277	2,150
Sundry payables	114	126
Total	105,293	102,815
27. Other financial liabilities		
(Refer Note 36)		
Current		
Queensland Treasury Corporation borrowings	-	335
Total	-	335
Non-current		
Queensland Treasury Corporation borrowings	-	2,678
Total	-	2,678
28. Accrued employee benefits		
(Refer Note 2(x))		
Accrued time	4,263	4,567
Annual leave levy payable	27,881	28,619
Long service leave levy payable	4,634	4,883
Wages and related costs outstanding	6,515	5,357
Other employee benefits	524	557
Total	43,817	43,983
29. Other current liabilities		
Unearned appropriation revenue	-	15,253
Unearned revenue	140	184
Total	140	15,437

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

30. Asset revaluation surplus by class

	Land		Buildings and land improvements		Heritage and cultural assets		Major plant and equipment		Total	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	11,490	5,578	56,780	41,584	-	9	7,079	1,777	75,349	48,948
Revaluation increments/(decrements) *	(11,490)	5,912	(45,277)	15,196	-	(9)	10,285	5,302	(46,482)	26,401
Carrying amount at 30 June	-	11,490	11,503	56,780	-	-	17,364	7,079	28,867	75,349

* In accordance with AASB 116 *Property, Plant and Equipment* the net revaluation decrease in the value of the land class of assets has been recognised in the Statement of Comprehensive Income to the extent it exceeds the balance in the revaluation surplus account for that class of asset.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
31. Reconciliation of operating surplus to net cash from operating activities		
Operating surplus	1,188	7,087
Non-cash items:		
Depreciation expense	177,724	157,617
Amortisation expense	6,244	6,304
Loss on disposal of intangibles	32	-
Loss on disposal of property, plant and equipment	42,324	5,483
Gain on sale of property, plant and equipment	(1,954)	(510)
Losses - public property	45	3
Non-current asset donations	(2,126)	(2,216)
Revaluation decrement	5,035	27
Revaluation increment	(17)	-
Assets written on	(3,211)	(444)
Assets written off	-	347
Accrued interest expense on loan	235	209
	<u>224,329</u>	<u>166,821</u>
Change in assets and liabilities:		
(Increase)/decrease in assets		
Net receivables	(111,049)	11,685
Inventories	1,664	(1,528)
Biological Assets	520	48
Other Current Assets	9,750	1,713
GST receivable	4,113	(4,602)
	<u>(95,003)</u>	<u>7,316</u>
Increase/(decrease) in liabilities		
Accrued employee benefits	(166)	678
Accounts payable	10,071	(2,439)
Unearned revenue	(15,297)	15,027
	<u>(5,392)</u>	<u>13,267</u>
Net cash from operating activities	<u>125,121</u>	<u>194,491</u>

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

32. Commitments for expenditure

(a) Non-cancellable operating lease commitments

The operating leases referred to in the table below relate to the leasing of land, buildings and miscellaneous plant and equipment and are inclusive of any GST.

	2013	2012
	\$'000	\$'000
Payable:		
Not later than one year	18,167	17,112
Later than one year and not later than five years	23,807	26,032
Later than five years	15,434	14,877
	57,408	58,021

Operating leases were entered into as a means of acquiring access to office accommodation and storage facilities. Lease payments were generally fixed, but with inflation escalation clauses on which contingent rentals were determined.

(b) Capital expenditure commitments

Material commitments for capital expenditure inclusive of any GST, contracted for at reporting date but not recognised in the accounts are payable as follows:

	2013	2012
	\$'000	\$'000
Ambulance stations	7,787	1,775
Ambulances	10,643	5,250
Correctional centres	33,081	50,673
Fire stations	4,979	1,445
Fire appliances	2,534	2,583
Plant and equipment for correctional centres	421	789
Software	37	1,981
Computer hardware	490	210
Other capital	9,437	5,900
	69,409	70,606

	2013	2012
	\$'000	\$'000
Payable:		
Not later than one year	65,175	62,478
Later than one year and not later than five years	4,234	8,128
Later than five years	-	-
	69,409	70,606

(c) Major expense commitments

Material commitments for operating expenditure inclusive of any GST, contracted for at reporting date but not recognised in the accounts are payable as follows:

Department of Community Safety
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	2013	2012
	\$'000	\$'000
Payable:		
Not later than one year	118,752	117,183
Later than one year and not later than five years	268,677	275,275
Later than five years	-	22,161
	387,429	414,619

(d) Grants and subsidy commitments

As at 30 June 2013, approval has been given in accordance with formal agreements to pay the following grants and subsidies inclusive of any GST, provided certain criteria are met:

	2013	2012
	\$'000	\$'000
Royal Life Saving Society of Queensland	69	779
Surf Life Saving Queensland	8,425	7,809
Grants to local government	13,183	14,879
Natural Disaster Mitigation Program	15,746	25,687
Australian Volunteer Coast Guard Association	224	1,110
Volunteer Marine Rescue Assoc. Queensland	224	1,593
Other	3,276	1,430
	41,147	53,287

	2013	2012
	\$'000	\$'000
Payable:		
Not later than one year	35,826	49,571
Later than one year and not later than five years *	5,321	3,094
Later than five years	-	622
	41,147	53,287

* In 2012 the later than one year and not later than five years category was incorrectly overstated by \$46.975M. Comparative information for 2012 has been restated to show the correct figure. This overstatement of grants and subsidy commitments had no impact on the comparative 2012 operating result or equity.

33. Contingencies

(a) Employee award claims in progress

As at 30 June 2013 there are three claims (Queensland Ambulance Service, Queensland Fire and Rescue Service, and Public Service) in arbitration which may reflect in the Department of Community Safety's future liabilities.

The Queensland Corrective Services certified agreement 2013 was accepted on 28 June 2013. The increase was 2.2% over the life of the agreement backdated to 1 May 2013. The increase is reflected in current liabilities.

(b) Litigation

The department has received notification of a number of cases that are not yet subject to court action. These cases may result in subsequent litigation. At reporting date it is not possible to make an estimate of any probable outcome of these actions, or any financial effect.

Department of Community Safety
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At 30 June 2013, the following cases were on hand naming the department as defendant:

	2013	2012
Personal injury claims	49	76
Anti-discrimination claims	5	8
Contractual claims	-	1
Other litigation	4	7

The department believes that it would be misleading to estimate the final amounts payable (if any) in respect of these cases. All personal injury claims are covered by the Queensland Government Insurance Fund (QGIF). Each claim has an excess of \$10,000.

(c) Native title and other claims over departmental land

As at 30 June 2013, the department had potential risk in relation to 22 native title claims. These claims relate to potential areas of interest located within the following registered claimant application areas: Bar Barrum #2 - #7; Bularnu, Waluwarra & Wangkayujuru; Jangga People; Indjalandji Dhidhanu; Yidinji People & Tableland Yidinji People #3; Tagalaka People #1 & #2; Kowanyama; Brown River People #2; Cairns Regional Council (Non-claimant); Gaangalu Nation; Gimy Walubara Yidinji People; Gkuthaarn Kutatj People; Gunggari #3 and #4 Peoples; Juru People; Kanolu #1 and #2 People; Karingbal People #3; Kabi Kabi First Nation Traditional Owners; Qantac (Non-claimant); Western Kangoulu People; Gkuthaarn and Kutatj People; Wadja People; Yirrganydji (Irukandji) People.

(d) Land for new prison precinct

Correctional centre land has been formally resumed as the site for the South East Queensland prison precinct at Gatton. Compensation has been resolved to one of the two former land holders. Negotiations for compensation with the other former land owner are ongoing.

(e) Guarantees and undertakings

The department has no guarantees operable at 30 June 2013.

(f) Natural disaster relief and recovery arrangements (NDRRA)

The department currently has a number of claims lodged with the Queensland Reconstruction Authority for reimbursement under the NDRRA regime. Those claims have yet to be finalised and it is therefore not possible to reliably measure any associated revenue at balance date.

34. Parole boards

The outlays of the following statutory authorities established under the *Corrective Services Act 2006* have been included within the financial statements:

Queensland Parole Board
Southern Queensland Regional Parole Board
Central and Northern Queensland Regional Parole Board

Expenditure incurred under the above arrangements for the current period totalled \$2.80M (\$3.36M 2012).

35. Events occurring after balance date

Based on the information available, management is not aware of any event occurring after balance date that could have a material impact on the information disclosed in these financial statements.

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

In November 2012, the Queensland Government announced a major review into Queensland's police and emergency services to be led by former Australian Federal Police Commissioner, Mr Mick Keelty. The review is currently investigating the operational and response capabilities of Queensland Police Service, Queensland Fire and Rescue, Queensland Ambulance Service, Emergency Management Queensland and Queensland Corrective Services. The final report of the review is expected to be delivered to the Queensland Government in mid-2013 however, the results of this review and any consequential impact on the results or operations of the Department are not yet known at the date of these financial statements.

36. Financial instruments

(a) Categorisation of financial instruments

The department has the following categories of financial assets and financial liabilities:

Category	Note	2013	2012
Financial assets		\$'000	\$'000
Cash and cash equivalents	17	18,790	75,579
Receivables	18	199,411	97,183
Shares	22	24	24
Total financial assets		218,225	172,786
Financial liabilities			
Payables	26	105,293	102,815
Accrued employee benefits	28	43,817	43,983
Other financial liabilities – QTC Borrowings	27	-	3,013
Total financial liabilities		149,110	149,811

(b) Financial risk management

The Department of Community Safety's activities expose it to a variety of financial risks - interest rate risk, credit risk, liquidity risk and market risk. Financial risk management is implemented pursuant to Government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department. Financial risk is primarily managed by Corporate Service under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas. The department measures risk exposure using a variety of methods as follows –

Risk Exposure	Measurement method
Credit risk	Ageing analysis
Liquidity risk	Sensitivity analysis
Market risk	Sensitivity analysis

(c) Credit risk exposure

Credit risk exposure refers to the situation where the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is the gross carrying amount of those assets inclusive of any provisions for impairment.

The following table represents the department's maximum exposure to credit risk based on contractual amounts net of any allowances:

Department of Community Safety
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2012 Financial Assets Past Due But Not Impaired

Financial Assets	Not Overdue	Less than 30 Days	31-60 Days	61-90 Days	More than 90 Days	Total Overdue	Total Financial Assets
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Receivables	78,763	14,668	1,728	742	1,282	18,420	97,183
Shares	24	-	-	-	-	-	24
Total	78,787	14,668	1,728	742	1,282	18,420	97,207

2012 Individually Impaired Financial Assets

Financial Assets	Not Overdue	Less than 30 Days	31-60 Days	61-90 Days	More than 90 Days	Total Overdue	Total Financial Assets
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Receivables (Gross)	-	-	-	-	3,467	3,467	3,467
Allowance for impairment	-	-	-	-	(3,467)	(3,467)	(3,467)
Total	-	-	-	-	-	-	-

Movement in Allowance for Impairment

	2013 \$'000	2012 \$'000
Balance at 1 July	3,467	2,780
Increase/decrease in allowance recognised in operating result	924	2,825
Amounts written-off during the year	(1,460)	(2,253)
Amounts recovered during the year	234	115
Balance at 30 June	3,165	3,467

(d) Liquidity risk

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

The department repaid all of its borrowings during the 2012-13 financial year and is therefore not exposed to liquidity rate risk through the departments borrowings from Queensland Treasury Corporation.

The department manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the department has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are maintained so as to match the expected duration of the various employee and supplier liabilities.

The following table sets out the liquidity risk of financial liabilities held by the department. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the repayment of the principal and interest amounts outstanding at balance date.

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		2013 Payable in			Total
	Note	< 1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	\$'000
Financial Liabilities					
Payables	26	105,293	-	-	105,293
Accrued employee benefits	28	43,817	-	-	43,817
QTC borrowing	27	-	-	-	-
Total		149,110	-	-	149,110

		2012 Payable in			Total
	Note	< 1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	\$'000
Financial Liabilities					
Payables	26	102,815	-	-	102,815
Accrued employee benefits	28	43,983	-	-	43,983
QTC borrowing	27	516	2,885	-	3,401
Total		147,314	2,885	-	150,199

(e) Market risk

The department does not trade in foreign currency and is not materially exposed to commodity price changes.

(f) Fair value

The fair value of financial assets and liabilities is determined as follows:

The carrying amount (which includes any provision for impairment) of cash, cash equivalents, receivables, payables approximates their fair value and is not disclosed separately below.

As the equity instruments held by the department are not traded on an active market, a reliable estimate of fair value cannot be obtained and therefore are not separately disclosed.

The carrying amounts of all financial assets and financial liabilities, except the borrowings from the Queensland Treasury Corporation are representative of their fair value. The fair value of borrowings is calculated using discounted cash flow analysis and the effective interest rate and is disclosed below:

	2013		2012	
	Carrying Amount \$'000	Fair Value \$'000	Carrying Amount \$'000	Fair Value \$'000
Financial Liabilities				
Financial liabilities at amortised cost:				
QTC borrowings	-	-	3,013	3,191
Total	-	-	3,013	3,191

(g) Interest rate sensitivity analysis

The department repaid all of its borrowings during the 2012-13 financial year and is therefore not exposed to interest rate risk through the departments borrowings from Queensland Treasury Corporation.

Department of Community Safety
Notes to and forming part of the financial statements
for the year ended 30 June 2013

Interest-bearing and other financial liabilities

Interest rates applicable to the department are as follows:

	Interest rates	Repayment dates
Commonwealth Bank (overdraft)	Nil – 9.13%	On demand

The department has authorisation to operate in overdraft with a specified limit in accordance with the *Financial Accountability Act 2009*. The departmental overdraft limit is \$140.000M (2012 \$230.000M).

Borrowings are all in Australian dollar denominated amounts.

No assets have been pledged as security for any liabilities.

Interest and borrowing costs on funds borrowed from the Queensland Treasury Corporation have been recognised as an expense in the reporting period as follows:

Interest and finance/borrowing costs	2013	2012
	\$'000	\$'000
Borrowing fees and charges	1	3
Interest expense	234	206
Total	235	209

37. Schedule of administered items

	2013	2012
	\$'000	\$'000
Administered revenues		
On-the-spot fines	94	22
Total administered revenues	94	22
Administered expenses		
Transfer payments to Queensland Treasury	94	22
Total administered expenses	94	22
Administered assets		
Cash at bank	-	-
Receivables	79	28
Total administered assets	79	28
Administered liabilities		
Payables – Queensland Treasury	79	28
Total administered liabilities	79	28
Administered equity		
Transfers to government of fines	43	19

Department of Community Safety
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38. Trust transactions and balances

The Queensland Ambulance Service, in a trustee capacity, provides administrative support to manage transactions and balances for the Kenneth James McPherson Education and Research Foundation. The Foundation was formed to promote research and education for the improvement of patient treatment in pre-hospital care.

Patrick Hoiberg, Chartered Accountant, is the auditor for the Kenneth James McPherson Education and Research Foundation.

A summary of financial transactions and balances for the Kenneth James McPherson Education and Research Foundation are as follows:

Kenneth James McPherson Education and Research Foundation		
	2013	2012
Year ended 30 June	\$'000	\$'000
Income	81	52
Expenses	41	63
Net operating result	40	(11)
Assets	138	125
Liabilities	20	48
Net assets	118	77

The Queensland Fire and Rescue Service, in a trustee capacity, provides administrative support to manage transactions and balances for the Queensland Volunteer Rural Fire Brigades Donations Fund. The Fund was formed 1 January 2013 for the charitable purpose of supporting the volunteer based emergency service activities of rural fire brigades.

Hanrick Curran Chartered Accountants are the auditors for the Queensland Volunteer Rural Fire Brigades Donations Fund.

A summary of financial transactions and balances for the Queensland Volunteer Rural Fire Brigades Donations Fund are as follows:

Queensland Volunteer Rural Fire Brigades Donations Fund	
	2013
Year ended 30 June	\$'000
Income	62
Expenses	62
Net operating result	-
Assets	2
Liabilities	2
Net assets	-

Department of Community Safety

Notes to and forming part of the financial statements

for the year ended 30 June 2013

The department administers, but does not control, money held in trust on behalf of offenders in custody. As the department performs only a custodial role in respect of these transactions and balances, they are not recognised in the financial statements but are disclosed in these notes as information for financial statements users.

The Queensland Auditor-General has audited the department's trust transactions for the reporting period.

Prisoners trust fund

	2013 \$'000	2012 \$'000
Trust revenue and expenses		
Revenues		
Prisoner remuneration	8,963	8,773
Other receipts	11,750	10,665
Total	20,713	19,438
Expenses		
Prisoner expense payments	18,685	17,768
Prisoner discharge payments	2,078	1,656
Total	20,763	19,424
Trust assets and liabilities		
Current Assets		
Cash	2,382	2,102
Receivables	338	348
Total trust assets	2,720	2,450
Current Liabilities		
Payables – offenders	1,290	1,202
Payables – other	1,430	1,248
Total trust liabilities	2,720	2,450

Department of Community Safety
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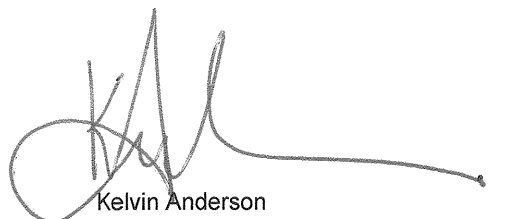
CERTIFICATE OF THE DEPARTMENT OF COMMUNITY SAFETY

The general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), relevant sections of the *Finance and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 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 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 Community Safety for the financial year ended 30 June 2013 and of the financial position of the department at the end of that year.



Fiona Burbidge
CPA, BComm (Accounting),
Grad Dip Fin Plan, GCPA
Acting Chief Finance Officer



Kelvin Anderson
PSM, BA, Executive Fellow, ANZSOG,
Fellow IPAA (Victoria)
Director-General

27 August 2013

27 August 2013

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Community Safety

Report on the Financial Report

I have audited the accompanying financial report of Department of Community Safety, which comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2013, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certificates given by the Acting Chief Finance Officer and Director-General.

The Accountable Officer's Responsibility 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 prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Accountable Officer's responsibility also includes such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Accountable Officer, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

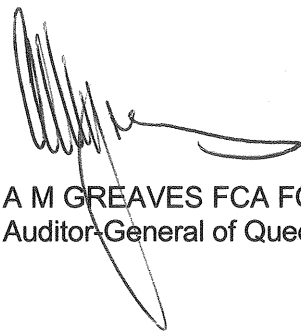
Opinion

In accordance with s.40 of the *Auditor-General Act 2009* –

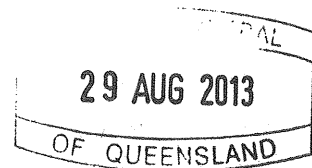
- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Department of Community Safety for the financial year 1 July 2012 to 30 June 2013 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.



A M GREAVES FCA FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane

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Appendix 2 – Abbreviations

AFSM Australian Fire Service Medal	QAS Queensland Ambulance Service
AHIMP All Hazards Information Management Program	QCoA Queensland Commission of Audit
CBD Central Business District	QCS Queensland Corrective Services
CSIU Corrective Services Investigation Unit	QDMA Queensland's Disaster Management Arrangements
DCS Department of Community Safety	QDMTF Queensland Disaster Management Training Framework
EIS Environmental Impact Statement	QFCOI Queensland Floods Commission of Inquiry
EMQ Emergency Management Queensland	QFRS Queensland Fire and Rescue Service
EVP Emergency Vehicle Priority	QLAC Queensland Local Ambulance Committee Advisory Council
FTE Full time equivalent	QPS Queensland Police Service
GPS Global Positioning System	QTCCC Queensland Tropical Cyclone Consultative Committee
HR Human Resource	QVMRC Queensland Volunteer Marine Rescue Committee
ICT Information and Communications Technology	RDA Rapid Damage Assessments
IOC Incident Oversight Committee	RoGS Report on Government Services
iPOST Integrated Patient Off-Stretcher Time	RPL Recognition of Prior Learning
LASN Local Ambulance Service Networks	SDCC State Disaster Coordination Centre
LGS Local Government Subsidy	SDMG State Disaster Management Group
iROAM Integrated Real-time Operational Ambulance Management	SDS Service Delivery Statement
MEDAI Metropolitan Emergency Department Access Initiative	SES State Emergency Service
NDRP Natural Disaster Resilience Program	USAR Urban Search and Rescue
NDR Natural Disaster Resilience	VCE Volunteer Community Educator
NPA National Partnership Agreement	WHS Work Health and Safety
QAO Queensland Audit Office	

Appendix 3 - Contacts and locations

Minister

Office of the Minister for Police and Community Safety
Level 24, State Law Building, 50 Ann Street, Brisbane, QLD
PO Box 15195, City East, QLD 4002
Phone: 07 3239 0199

Department of Community

Central offices

Emergency Services Complex, Cnr Park and Kedron
Park Roads, Kedron, QLD.
GPO Box 1425, Brisbane, QLD 4001

State Law Building, 50 Ann Street, Brisbane, QLD
GPO Box 1054, Brisbane, QLD 4001
Phone: 13 QGOV (13 7468)

Regional offices

The department has a network of offices and a number of correctional centres located throughout Queensland. You can locate or contact your nearest office or correctional centre by calling 13 QGOV (13 7468).

Annual report enquiries

Director

Performance and Planning
Strategy and Legal Branch
Corporate Service
Department of Community Safety
GPO Box 1425, Brisbane, QLD 4001
Email: CorpServAnnualReport@dcs.qld.gov.au
Phone: 07 3635 3307

Appendix 4 - Compliance

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 	ARRs – section 8	Inside cover
Accessibility	<ul style="list-style-type: none"> Table of contents Abbreviations 	ARRs – section 10.1	2 Appendix 2
	<ul style="list-style-type: none"> Public availability 	ARRs – section 10.2	Inside cover
	<ul style="list-style-type: none"> Interpreter service statement 	Queensland Government Language Services Policy ARRs – section 10.3	2
	<ul style="list-style-type: none"> Copyright notice 	Copyright Act 1968 ARRs – section 10.4	Inside cover
	<ul style="list-style-type: none"> Information licensing 	Queensland Government Enterprise Architecture – Information licensing ARRs – section 10.5	Inside cover
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 11.1	3-9
	<ul style="list-style-type: none"> Agency role and main functions 	ARRs – section 11.2	1, 5, 8, Appendix 3
	<ul style="list-style-type: none"> Operating environment 	ARRs – section 11.3	8
	<ul style="list-style-type: none"> Machinery of Government changes 	ARRs – section 11.4	N/A
Non-financial performance	<ul style="list-style-type: none"> Government objectives for the community 	ARRs – section 12.1	4
	<ul style="list-style-type: none"> Other whole-of-government plans / specific initiatives 	ARRs – section 12.2	46, 52
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 12.3	10-11, 17-28
	<ul style="list-style-type: none"> Agency service areas, service standards and other measures 	ARRs – section 12.4	
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 13.1	12-14
	<ul style="list-style-type: none"> Chief Finance Officer (CFO) statement 	ARRs – section 13.2	15
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 14.1	9
	<ul style="list-style-type: none"> Executive management 	ARRs – section 14.2	30-31
	<ul style="list-style-type: none"> Related entities 	ARRs – section 14.3	N/A
	<ul style="list-style-type: none"> Boards and committees 	ARRs – section 14.4	32-35
	<ul style="list-style-type: none"> Public Sector Ethics Act 1994 	Public Sector Ethics Act 1994 (section 23 and Schedule) ARRs – section 14.5	1, 8, 36

Governance – risk management and accountability	• Risk management	ARRs – section 15.1	N/A
	• External Scrutiny	ARRs – section 15.2	38
	• Audit committee	ARRs – section 15.3	32
	• Internal Audit	ARRs – section 15.4	36
	• Public Sector Renewal Program	ARRs – section 15.5	41
	• Information systems and recordkeeping	ARRs – section 15.7	39
Governance – human resources	• Workforce planning, attraction and retention and performance	ARRs – section 16.1	58-60
	• Early retirement, redundancy and retrenchment	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	
	• Voluntary Separation Program	ARRs – section 16.3	N/A
Open Data	• Open Data	ARRs – section 17	2
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	111
	• Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	112
	• Remuneration disclosures	Financial Reporting Requirements for Queensland Government Agencies ARRs – section 18.3	87

