

ANNUAL REPORT 2021–2022



Acknowledgement of country

Queensland Corrective Services acknowledges the Traditional Custodians of country throughout Queensland and their connections to land, sea and community. We pay our respects to the Elders – past and present – for they hold the memories, traditions, the culture and hopes of Aboriginal peoples and Torres Strait Islander peoples across the state.

Purpose

This Annual Report summarises financial and corporate performance information about Queensland Corrective Services for 2021–22. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and the Annual Report requirements for Queensland Government agencies.

Enquiries and further information

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Letter of Compliance

26 September 2022

The Honourable Mark Ryan MP
Minister for Police and Corrective Services and
Minister for Fire and Emergency Services
1 William Street
BRISBANE QLD 4000

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2021-2022 and financial statements for Queensland Corrective Services.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided at page 48 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Paul Stewart', with a stylized flourish at the end.

Paul Stewart APM
Commissioner

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Commissioner's message

It is with pleasure that I present the 2021–22 Annual Report for Queensland Corrective Services (QCS).

It was a year of significant achievements and milestones for the agency.

It was a year where COVID-19 continued to affect our operations, resulting in a range of innovations that enabled our officers to continue to fulfill their core business of protecting community through the humane incarceration, supervision and rehabilitation of prisoners and offenders.

This included the expanded use of virtual personal visits to increase the ability of prisoners to remain connected to their families during restrictions on physical visits and finalising the initial vaccination push and incorporating ongoing vaccinations into normal health services.

Corrections 2030, our 10 year strategic plan continued to guide us through a challenging year, providing us with a foundation for the delivery of services through the principles of safety, excellence, empowerment, respect and accountability.

We maintained a strong focus on safer correctional environments, particularly maximising the safety of our officers through increased support, better training and new equipment. This positions QCS as one of the best-trained and best-equipped correctional agencies in Australasia.

Several of the key initiatives identified in the Officer Safety (Use of Force) Review were progressed, including a new Tactical Skills and Options Manual.

To further bolster officer safety, a number of trials commenced or were planned, including the installation of cuff hatches in four centres across the State, increased use of body-worn cameras, the commencement of wastewater drug testing at each correctional centre, and plans to trial body scanners at some centres in the coming year.

More broadly, there was an ongoing focus on workplace health and safety, including injury and illness management, mental health and wellbeing, and psychological safety.

The Intelligence Renewal Program was stood up to implement the recommendations of the Intelligence Review and will focus on rolling out a new scalable and agile intelligence model to create a state-wide service that improves capability and capacity, better protecting frontline staff and the community.

The year commenced with the successful transition of Southern Queensland Correctional Centre to public administration on 1 July 2021. This means that all correctional centres in the state are now under public administration.

Construction commenced on Southern Queensland Correctional Precinct Stage 2, a 1500-bed men's prison which is due for commissioning in 2024.

This centre will have a health and rehabilitation focus to reduce reoffending and will deliver more than 600 new permanent full-time jobs to the Lockyer Valley on completion. Along with an additional 497 bunkbeds installed in centres across the state in 2021-22, the new centre will bring the number of additional beds across the correctional system to more than 4500, addressing the ongoing issue of increasing prisoner numbers which has been a trend across Australia for the past decade.

The finalisation of the closure or completion of 89 supported or supported-in-principle recommendations of the Queensland Parole System Review (QPSR) was another major achievement this year, with the continuing work now transitioning to business-as-usual. This saw the strengthening of laws protecting the victims of crime, the expansion of end-to-end case management and the introduction of real-time notifications and enhanced domestic and family violence order information sharing with our justice system partners.



The QPSR is the foundation for reforms which will enhance the safety of all Queenslanders through modern, sustainable and evidence-based corrective services. A key artifact of this work is the End-to-end Offender Management Framework, which was launched on 1 July 2021. The framework supports QCS' vision of safer communities and fewer victims of crime by 2030.

It is an honour to lead QCS as we continue to mature and grow into a truly top-tier agency, and I would like to acknowledge and thank our officers for the work they do every day to make Queensland safer for everyone.



Paul Stewart APM
Commissioner



About QCS

Purpose

QCS' purpose is to provide safe, modern and responsive correctional services which rehabilitate prisoners and offenders and prevent crime, making Queensland safer.

QCS provides correctional services in accordance with the *Corrective Services Act 2006*, *Penalties and Sentences Act 1992*, *Dangerous Prisoners (Sexual Offenders) Act 2003*, *Parole Orders (Transfer) Act 1984* and *Community Based Sentences (Interstate Transfer) Act 2020*.

QCS is responsible to the people of Queensland and is answerable to the community through the Minister for Police and Corrective Services and Minister for Fire and Emergency Services and the Queensland Parliament.

Vision

QCS' vision, as set out in the *QCS strategic plan 2021-25*, is to enhance the safety of Queenslanders through humane, modern, sustainable, and evidence-based corrective services to maximise rehabilitation and reduce recidivism.

Our operating environment

Key achievements in 2021–22

QCS has a vital role in managing society's most complex and challenging people to keep our communities safe. In 2021–22, our key achievements were as follows:

- transitioned the privately operated Southern Queensland Correctional Centre to public operation on 1 July 2021
- committed to the expansion of corrections infrastructure by continuing work on the development of Southern Queensland Correctional Precinct Stage 2 (SQCP-S2), which will deliver over 1,500 additional beds upon completion
- continued implementation of the anti-corruption framework as informed by the implementation of recommendations from Crime and Corruption Commission (CCC) 2018 report, *Taskforce Flaxton: An examination of corruption risks and corruption in Queensland prisons*
- completed or closed all 89 supported or supported-in-principle recommendations of the Queensland Parole System Review (QPSR) and commenced transition of the program to business-as-usual for continuation, embedding and further implementation of key initiatives
- continued to implement the *Human Rights Act 2019* by incorporating human rights considerations into our day-to-day operations
- progressed and implemented amendments to the *Corrective Services Act 2006* to: limit the re-traumatisation that the parole process for certain prisoners can have on the families of victims and the broader community; strengthen the *No Body, No Parole* framework; and provide the Parole Board Queensland with greater flexibility to respond to increased workload and the risks different prisoners pose to community safety.

Environmental factors

Prisoner growth

The main environmental factor impacting on the department's operations in 2021–22 was the continued long-term growth and fluctuation in prisoner and offender numbers. Over the past 10 years (since June 2012), prisoner and offender numbers have increased by 67 per cent and 27 per cent respectively. During 2021–22, prisoner numbers fluctuated significantly, reaching an all-time high of 10,267 in September 2021 before reducing by almost 1300 by March 2022. Since then, prisoner numbers have been steadily increasing.



COVID-19 impacts

The COVID-19 pandemic continues to impact day-to-day life in Queensland, including the operation of correctional centres and Community Corrections facilities.

In 2021–22, QCS responded to the pandemic:

- with strong planning and robust processes through the State Corrections Operations Centre to manage COVID-19 incursions from the community, and operational plans allowing agile and effective responses to emerging situations in partnership with Queensland Health
- by working closely with Queensland Health to roll out COVID-19 vaccinations to QCS officers and prisoners, with prisoner vaccinations now offered as part of business-as-usual health services
- implementing new COVID-19 custodial operations pandemic response planning tools to provide greater flexibility to apply and remove some controls, as required, based on the nature and circumstances of any outbreak affecting a correctional facility.

QCS ensured the rights of people in our care were upheld to the greatest extent possible, including continuation of industries, education programs, and out-of-cell time in correctional centres, and continued to facilitate virtual prisoner visits with family through fixed screens and tablets, in addition to in-person prisoner visits where possible and in accordance with relevant Chief Health Officer directions.

The department also established the QCS Disaster and Emergency Management Unit in 2021–22. The unit, which complements the role of the State Corrections Operations Centre, performs a specialised function in developing QCS' broader disaster management response capability.

During 2022–23, QCS will continue to work closely with Queensland Health to manage the ongoing impacts of the pandemic on the corrective services system while maintaining business continuity, the security of correctional centres and safety of our officers, and the wellbeing of the people in our centres, and under our supervision in the community.

2022-23 outlook

QCS remains committed to delivering the 10-year strategic plan, *Corrections 2030*. The plan represents a shared commitment as a forward-thinking, top-tier public safety agency, with the intent of contributing to a safer Queensland through innovative and effective corrective services. It also aligns with the Queensland Government's objectives for the community and will continue to guide the development of strategic and operational plans.

In 2022–23, QCS will:

- continue to manage the demands of a growing prison population and work collaboratively with other criminal justice agencies to implement safe and innovative responses to manage the increasing demand on the criminal justice system
- continue to engage staff and stakeholders to deliver quality services aimed at reducing recidivism
- continue to implement the recommendations of the CCC's *Taskforce Flaxton*
- continue transition of QPSR recommendations to business-as-usual operations
- continue implementation of the End-to-End Offender Management Framework to enable officers to target the individual needs of prisoners and offenders, which will increase the chances of effective rehabilitation
- continue to implement the Officer Safety (Use of Force) Review in correctional centres with a modern fit-for-purpose model aligned to international best practice
- continue a trial of the use of electronic monitoring devices to manage serious recidivist youth offenders on bail
- consider options to meet future capacity needs and deliver an infrastructure plan
- harness new technology to drive efficiency in systems and operations
- progress the department's capital works program, including:



- construction of SQCP-S2, which will result in over 1500 additional beds
- installation of food/medical service cuff hatches across correctional centres
- upgrade and maintain infrastructure across correctional centres and Community Corrections offices
- continue upgrades of the Princess Alexandra Hospital Secure Unit.

Non-financial performance

Queensland Government objectives for the community

In 2021–22, QCS contributed to the following priorities of *Unite and Recover - Queensland's Economic Recovery Plan*:

- **Safeguarding our health** – by partnering with Queensland Health to protect the health of prisoners, offenders, staff, and visitors through pandemic preparedness and response
- **Backing small business** – by supporting local businesses supplying goods and services to correctional centres and Community Corrections offices across Queensland
- **Building Queensland** – by supporting up to 900 jobs during construction of the 1500-bed SQCP-S2
- **Investing in skills** – by providing education, training, and employment opportunities to people in custody to build their skills and help them gain employment upon release
- **Backing our frontline services** – by increasing the corrective services workforce and delivering modern, sustainable, and evidence-based corrective services to rehabilitate prisoners and offenders, reduce recidivism and support community safety.

QCS objectives

QCS' strategic objectives, as set out in the *2021–25 QCS Strategic Plan*, are as follows:

- safer correctional environments
- humane management of prisoners and offenders
- partnering and community collaboration
- reduce crime.

In 2021–22, QCS made significant progress in delivering on the objectives of the strategic plan.

Safer correctional environments

Safety and Compliance Advisors

In June 2022, Custodial Operations introduced Safety and Compliance Advisors to all High Security correctional centres. The Safety and Compliance Advisors are responsible for ensuring compliance with QCS legislative, practice directives, quality assurance and risk management frameworks. In addition to the new roles, an operating model was developed that provides the Safety and Compliance Advisors with a consistent approach to identifying and mitigating risk, promoting safety, establishing better practices and building a culture of accountability and excellence.

Corrections 2030

Corrections 2030 is a strategic roadmap that provides the foundation for delivery of QCS services through safety, excellence, empowerment, respect, and accountability. It provides a shared vision for the strategic development of QCS as a forward-thinking, top-tier public safety agency and is QCS'



commitment to contributing to a safer Queensland through innovative and effective corrective services.

Significant progress has been made towards implementing *Corrections 2030*, with officer safety a cornerstone of the plan. In 2021–22, QCS provided increased support, better training, and new equipment for our frontline officers, which has improved their safety and the safety in our correctional facilities and positioned QCS as one of the best-trained and best-equipped correctional agencies in Australasia.

Corrections 2030 shapes QCS' commitment to long-term solutions to manage demand on the correctional system. In 2021–22, QCS finalised the expansion of the Capricornia Correctional Centre and commenced construction of the health and rehabilitation focused SQCP-S2.

Considerable progress was also made in 2021-22 with the implementation of QPSR recommendations. This included deployment of an online learning platform, enabling access to a range of training across the agency.

We continue to engage officers and stakeholders to deliver modern, sustainable, and evidence-based corrective services to maximise rehabilitation and reduce recidivism.

Operation Certitude

On 26 March 2019, the Queensland Government announced its decision to transition Queensland's two privately run prisons, Arthur Gorrie Correctional Centre and Southern Queensland Correctional Centre, to public operation by QCS.

The transfer of the two private prisons to public operations was one of the most complex transactions in the 170-year history of QCS. AGCC successfully transitioned to public operation in the previous reporting period and SQCC transitioned to public operation on 1 July 2021.

The complex logistical, planning, implementation, and cutover work for the SQCC transition were completed while responding to the COVID-19 pandemic and other emerging risks. The success of the transition was achieved due to the collaboration across QCS and with partner agencies, including Queensland Health and the Department of Energy and Public Works.

Public management of all prisons will provide QCS with more direct policy and operational levers to reduce the demand on the correctional system.

Strengthening QCS anti-corruption framework

The CCC's 2018 report *Taskforce Flaxton: An examination of corruption risks and corruption in Queensland prisons* made 33 recommendations to reform QCS' anti-corruption framework, improve external oversight mechanisms and safety for officers and prisoners, increase accountability and transparency, and raise performance standards. All 33 recommendations were supported or supported-in-principle by the Queensland Government and, as of 30 June 2022, 22 recommendations had been implemented or closed.

In 2021–22, significant progress was made to embed the QCS' anti-corruption framework through the release and implementation of the QCS Anti-Corruption Strategy Action Plan in support of the QCS five-year Anti-Corruption Strategy. QCS also continued to work on strengthening the anti-corruption policy framework through implementation of an on-line learning management system and ongoing development of enhanced procedures and protocols to provide guidance to staff in key risk areas, such as conflicts of interest and selection and recruitment.

In 2021–22, QCS continued to enhance the capability and systems of the Professional Standards and Governance Command, particularly through the Ethical Standards Group, to proactively monitor, investigate, detect and prevent corruption and risk of corruption in Queensland prisons. In addition, QCS continued to work in collaboration with the Department of Justice and Attorney-General on the establishment of an Independent Inspectorate of Correctional Services to drive forward a mature and corruption resistant culture.

QCS has also actively worked to address corruption risks through completion of the Capricornia Correctional Centre expansion project and commencement of construction of SQCP-S2 in 2021-22.



The SQCP-S2 design incorporates key anti-corruption strategies for improved dynamic security and physical infrastructure, such as increased CCTV coverage.

QCS is on track to have all recommendations implemented or closed in 2022-23.

Capricornia Correctional Centre expansion

The expansion of the Capricornia Correctional Centre was completed in December 2021 and delivered an additional 398 beds across 348 cells to the facility, as well as upgrades to associated infrastructure, including industries, kitchen, laundry, prisoner reception store and the medical unit. Over the project's lifecycle, approximately 172 jobs were supported in the local region.

Southern Queensland Correctional Precinct Stage 2

In June 2019, the government announced the construction of a new men's correctional facility near Gatton, SQCP-S2. Construction of the facility commenced in January 2021, with a guaranteed construction sum contract awarded in June 2022. Main construction is scheduled to be completed by the end of 2023 and commissioning to occur in early 2024. Prisoner intake will commence from July 2024.

The new state-of-the-art facility will be the first in Queensland to be purpose built with a health and rehabilitation design and operating model that includes enhanced mental health and drug and alcohol rehabilitation services, with a focus on addressing the ice epidemic and its links to violent and property crime.

With a total investment of \$861 million, SQCP-S2 will deliver a total capacity of over 1500 beds. More than 500 jobs per annum will be created during construction, rising to almost 900 at peak times, and over 600 permanent jobs will be created once operational in 2024.

State-wide bunk beds project

In 2021–22, further funding of \$8 million was provided for the third round of the bunk bed program and at the end of June 2022, 497 installations had been completed. This means a total of 2500 bunk beds have been installed in the secure cells of Queensland's high security correctional centres since the commencement of the bunk bed program in 2018-19. This has required both the physical installation of bunk beds and design considerations to eliminate ligature points and ensure fire safety. Approximately 27 jobs have been supported by this program to date.

Cuff hatches trial

The government committed to trial the retrofitting of 80 cuff hatches into old style cell doors in identified correctional centres, which is expected to improve the safety and security of our correctional facilities and the custodial correctional officers who protect our community.

Cuff hatches have been installed at the following correctional centres:

- Arthur Gorrie Correctional Centre – 30
- Borallon Training and Correctional Centre – 20
- Maryborough Correctional Centre – 15
- Townsville Correctional Complex – 15.

The installations were completed by 30 June 2022, and the evaluation report on the trial is being prepared.

Body-worn cameras

Body worn cameras complement CCTV systems used in high security centres across Queensland and provide vital, contextual evidence when investigating incidents, and serve as a deterrent to anti-social behaviour and assaults.

As of 30 June 2022, 220 body-worn cameras (BWCs) were available for use in correctional centres across the state. An additional 500-plus BWCs will be procured in 2022-23.



Body scanning

In 2021–22, QCS continued to investigate the potential use of body scanners for human imaging to detect concealed objects within Queensland correctional facilities. This included an examination of the costs and operational implications of using this type of technology. To determine the impact of body scanners in an operational environment, QCS will trial the use of body scanners at the Brisbane Women's Correctional Centre. The trial is anticipated to commence in 2022-23.

Drone detection

Contraband introduced by drones is an emerging threat that places the safety and security of corrective services facilities at risk. In 2021–22, QCS continued to explore operational responses and legislative options to address the issue of drones being operated around Queensland corrective services facilities.

While QCS has deployed preventative technologies to reduce incursions, it is necessary to keep a constant watch on the changing technological landscape. To achieve this, QCS proactively engages with other correctional jurisdictions, Queensland Police Service (QPS) and federal agencies to combat the risks that drones present to corrective services facilities.

Officer safety (use of force) review

In 2018–19, QCS commenced a systemic review of the use of force and the way QCS can provide long-term and sustainable improvements to safety. The aim was to increase safety for officers, prisoners, and offenders under our care, by reducing the risk of violence in the correctional system. The review was facilitated through a working party of key stakeholders who have national and international practical experience and perspectives on officer safety best practices.

The review made a number of short and long-term recommendations to enhance safety across the correctional system.

The following activities were completed in 2021–22:

- introduction of the new Tactical Skills and Options Manual
- development of a selection policy for tactical skills instructors
- commencement of planning activities for a singular response model.

Workplace health and safety

In 2021–22, QCS focused on continuing its efforts to embed a safety culture within all areas of the agency. The ever-changing COVID-19 pandemic presented many workplace health and safety challenges which were responded to and overcome through the dedicated efforts of our staff.

QCS has continued to progress with the development and implementation of health and safety initiatives and services. Key achievements for 2021–22 included:

- ongoing development and implementation of key components of the health, safety, and wellbeing management system to support and demonstrate commitment across all areas of workplace health and safety, including injury and illness management, mental health and wellbeing, and psychological safety
- staff and stakeholder engagement around key strategic health, safety and wellbeing policies and initiatives
- management and implementation of agency-specific COVID-19 policies and practices to support officers and timely strategic decision-making
- working with Workplace Health and Safety Queensland to improve systems and practices for health, safety, injury management and wellbeing.

QCS is committed to fostering inclusive, mentally healthy workplaces and to promote proactive measures around health, safety, wellbeing, rehabilitation and return to work that build sustainable capability across local and frontline work units.

Research and evaluation

In 2021–22, QCS continued to conduct internal research projects and evaluations, managed 23 projects conducted by external researchers, and oversaw five outsourced research projects. QCS also commenced consultation on revisions to its strategic research agenda, which will align the work of the Research and Evaluation Group and external researchers with the agency objectives outlined in *Corrections 2030*.

QCS delivered several internally conducted research and evaluation projects including an evaluation of the Southern Queensland Correctional Centre's Integrated Vocational Education and Training (IVET) program; a survey of client satisfaction with QCS Intelligence services and products; and the hybrid shirt evaluation. Other internally led research projects continue to be progressed, including those examining staff assaults and suicide deaths in custody.

QCS also commissioned and provided oversight for evaluations conducted by external consultants. These included the Evaluation of the Men's and Women's Bail Support Programs; Aurukun Justice Reintegration Project Evaluation; Community Re-entry Services Team (CREST) Evaluation; and evaluation of the Pilot Case Management Unit in Townsville as part of the implementation of the End-to-End Case Management program of work.

QCS continued its research partnerships with key Queensland tertiary institutions in 2021–22, including providing real world inspired research problems to University of Queensland criminology students, supporting student placements for the Queensland University of Technology, and the continued strong partnership arrangements with Griffith University through the Griffith Criminology Institute's Social Analytics Lab.

Drug and alcohol strategy

In 2021–22, QCS implemented several key initiatives under the second annual action plan of its *Drug and Alcohol Strategy 2020-2025*. Progress towards the overarching objective of preventing and deterring the supply of drugs into prisons has been made through the introduction of wastewater testing and further research into alternative drug testing methods for both prisoners and offenders. The development and execution of a memorandum of understanding between QCS and the QPS will further strengthen the capability of both agencies to detect risks and deter drug-related criminal conduct.

QCS aims to reduce the demand for illicit substances in its prisoner and offender population through re-designing re-entry services that connect individuals to support services after release. Harm reduction activities have also commenced, including the development of operational policies to support QCS' Workforce Drug and Alcohol Testing Framework, as well as initiatives to raise awareness of mental health issues generally.

Work is currently underway to finalise the QCS 2022-23 Drug and Alcohol Strategy Action Plan.

Wastewater drug testing

In 2021–22, QCS worked with Queensland Alliance for Environmental Health Sciences (QAEHS) Innovation and Integration Group to implement wastewater analysis at every correctional centre in Queensland, except for the Helana Jones Centre.

Since implementation, samples have been collected at each correctional centre on a quarterly basis, and subsequently analysed by QAEHS to establish a mass load of each drug of interest. When combined with other metrics such as population and water flow rate, this allows for the calculation of estimated drug use at each centre.

As a population-based technique, this initiative adds to safety within correctional centres as the technology removes the requirement for face-to-face engagement with prisoners and more invasive techniques of drug testing. It will eventually lead to the retirement of the current urinalysis-based random drug testing program.

Intelligence renewal program

QCS intelligence expectations have increased in recent years resulting in a high demand for intelligence support from both internal and external clients. The increased expectations drove a need

to review the intelligence capability of the agency and explore ways to improve QCS intelligence service delivery.

To address some of the findings of the CCC's *Taskforce Flaxton*, an Intelligence Review was conducted by an experienced Specialist Intelligence Analyst from the Australian Criminal Intelligence Commission.

In 2021–22, the Intelligence Renewal Program was stood up to implement the recommendations of the review. The program works closely with intelligence officers and users of QCS intelligence to roll out a new scalable and agile intelligence model which will create a unified state-wide service that improves capability and capacity, enhances information sharing and decision-making, and better protects frontline staff and the community.

The program is overseen by a Program Board that provides the program team structure, processes, decision-making models, and tools for managing and controlling the projects and ensuring successful delivery.

New parole laws to limit re-traumatisation of victims' families

In December 2021, amendments to the *Corrective Services Act 2006* commenced, introducing a new framework for parole decisions about life-sentenced prisoners who have committed multiple murders or who have murdered a child (restricted prisoners), strengthening the existing *No Body, No Parole* framework, and supporting an efficient and effective Parole Board Queensland (PBQ).

The amendments aim to limit the re-traumatisation of victims' families by providing a new discretion for the PBQ President to declare that a restricted prisoner must not be considered for parole for a period of up to 10 years, if satisfied it is in the public interest to do so.

Amendments to the *No Body, No Parole* framework strengthen the original intention of the policy by incentivising prisoners to provide earlier cooperation in locating the remains of a homicide victim.

Other amendments now provide the Board with greater flexibility to respond to increased workload and the risks different prisoners pose to community safety.

Humane management of prisoners and offenders

Strengthening the parole system by implementing the recommendations of the Queensland Parole System Review

The parole system in Queensland forms an integral part of the criminal justice system, providing individuals in custody a structured, supported and progressive transition into the community to reduce reoffending.

The QPSR was commissioned by the Queensland Government following a tragic event in Townsville where an individual, released to parole, murdered a community member. The incident prompted an urgent review of Queensland's parole system, led by Mr Walter Sofronoff QC (as he was then).

The report contained 91 recommendations to strengthen the parole system by refocusing on the rationale of parole – to successfully reintegrate individuals into the community by decreasing the chance of their reoffending upon their release from prison and contributing to safer communities. The report was presented to the Premier of Queensland on 1 December 2016. The Queensland Government released a public response to the report on 16 February 2017, supporting or supporting in-principle 89 of the 91 recommendations and investing \$265 million over six years to implement the recommendations. The funding also enabled an additional 337 full-time equivalent staff to be employed within QCS.

Over the last six years, QCS has progressively delivered significant changes to the parole system and, as of 30 June 2022, all 89 recommendations supported, or supported-in-principle have been completed or closed.

The key achievements for 2021–22 included:

- the continued partnership with academic experts to design and develop a revised curriculum, based on best practice, to support the training of frontline Community Corrections officers and enabling delivery of a world-class, evidence-based training package to support officers undertake their roles effectively and meaningfully engage with individuals subject to supervision
 - delivery of notifications of enhanced domestic and family violence order information through the introduction of an automated technical solution between the Department of Justice and Attorney-General and QCS
 - continuation of the progression of End to End (E2E) Case Management, including design of the E2E operating model for QCS, and the ongoing operation of Queensland's first Case Management Unit at Townsville Correctional Centre
 - progression of the Streamlining the Management and Allocation of Resources and Talent (SMART) project, delivering a comprehensive review of resource management, organisational structures, productivity, and workload, underpinned by the largest Time in Motion study completed within QCS, enabling a contemporary and fit-for-purpose resource model to be developed for Community Corrections
 - the design of a practice leadership model for QCS to deliver evidence-based practice support as part of E2E case management
 - the ongoing partnership with Queensland Health to continue to implement Opioid Substitution Treatment (OST) in Queensland correctional centres, to better support individuals, and for the safety and security of correctional centres
- refer section **Partnering and community collaboration** (Opioid substitution treatment in correctional centres).

QCS has commenced planning for longer-term strategies for the continued strengthening of the Queensland parole system. From 1 July 2022, the QPSR reform has been embedded as part of business-as-usual operations to fully realise the transformation required for a contemporary and evidence-based parole system.

To support the transition to business as usual, the Queensland Government has committed increased funding of \$33.6 million over four years and \$6.1 million per annum ongoing to further enhance this work. This is in addition to the recurring funding of \$62.7 million provided to QCS by the Queensland Government.

Suicide prevention action plan

During 2021–22, QCS continued to implement the *Queensland Mental Health Commission's Suicide Prevention Action Plan*, including:

- delivering the *Build Don't Break Resilience Program* for prisoners and offenders
- continuing to provide support to vulnerable prisoners through implementation of the Prisoner of Concern and Elevated Baseline Risk processes
- ongoing review and capability building activities regarding QCS suicide prevention mechanisms, including consultation with the field regarding implementing training modules for officers involved in the Risk Assessment Team panels, and inclusion of the training onto the agency's learning management system
- continued delivery of Immediate Risk Needs Assessment training to QCS psychologists and counsellors, to enhance responses to identifying risk and vulnerable offender groups on entry to prison
- implementing workforce strategies to enhance specialised governance and support for QCS psychologists, as well as implementing attraction and retention strategies for psychologists and senior psychologists within custodial settings
- delivering the Brother Brother Program at Brisbane Correctional Centre to provide culturally appropriate cell visitation/listening service to Aboriginal and Torres Strait Islander prisoners.

Supporting prisoners with a disability to access the National Disability Insurance Scheme

QCS and its stakeholders work with the National Disability Insurance Agency (NDIA) to support prisoners and offenders with disability to access the National Disability Insurance Scheme (NDIS).



In 2021–22, QCS continued to work closely with the NDIA's justice liaison officers to support prisoners with disability to access disability supports and services, and to assist prisoners with disability to plan for their release from custody. QCS also continued to work with the Assessment and Referral Teams which provide targeted assessment and referral services for prisoners and offenders with disability seeking to access the NDIS.

An internal QCS disability working group, established in November 2020, continued to collaborate and provide oversight of all disability-related matters for QCS, including its interface with the NDIS. QCS also continued to contribute to NDIS full-scheme governance arrangements as a member of the Queensland Disability Reform and Implementation Interdepartmental Committee and the Queensland Government and NDIA Executive Steering Committee.

As of 30 June 2022, at least 467 people in QCS custody or under QCS supervision in the community had acquired NDIS access.

Embedding culturally appropriate practices and services for Aboriginal and Torres Strait Islander prisoners and offenders

QCS acknowledges that First Nations peoples are over-represented at every level in the criminal justice system and continues to employ a range of strategies to reduce over-representation, including:

- delivery of programs that address substance misuse and sexual violence in a culturally safe and sensitive manner, both in correctional centres and the community
- participation in the Aurukun Justice Reintegration Project to support prisoners returning to Aurukun
- ensuring cultural liaison officers and cultural development officers are employed in secure correctional centres and in the community, to provide support, information and guidance to prisoners, offenders and the community
- facilitating the entry and funding the services of First Nations Elders groups and chaplaincy services to correctional centres across the state
- piloting Strong Sold Spirit, specifically developed for First Nations males, at Lotus Glen Correctional Centre
- piloting with Practice Leaders the new Practitioner Development Program for Community Corrections which was developed by Swinbourne University and has a First Nations cultural influence throughout.

The QCS Murridhagun Cultural Centre provides a priority reference point on matters designed to address the needs of First Nations staff, prisoners, offenders, victims, and communities. The centre also delivers a range of culturally safe services and culturally safe programs for First Nations people.

During 2021–22, the Murridhagun Cultural Centre continued to provide advisory, planning and support services to QCS, relevant prisoners and offenders.

In 2021–22, the Murridhagun Cultural Centre delivered the Aboriginal and Torres Strait Islander Mental Health First Aid Course (AMHFA) to staff from QCS; QPS; Queensland Health; Department of Children, Youth Justice and Multicultural Affairs; Community Justice Group members; and Elders. This program focuses on the social and emotional wellbeing of Aboriginal and Torres Strait Islander peoples, including prevention of suicide and self-harm, alcohol and other drugs misuse, psychosis, eating disorders and gambling. Sixty-eight QCS staff have completed the Aboriginal and Torres Strait Islander Mental Health First Aid between June 2021 and June 2022. Due to COVID-19, additional training courses were restricted.

The Murridhagun Cultural Centre also developed the *QCS Reconciliation Action Plan* after consultation with Elders, First Nations communities and other stakeholders which is awaiting endorsement by Reconciliation Australia.

The QCS Aboriginal and Torres Strait Islander Reference Group brings together First Nations officers from across the state to provide advice and support to senior management and others regarding First Nations issues. The reference group assisted in the implementation of a new *First Nations Recruitment Strategy 2020–2030*, led by People Capability Command, and also assisted with the development and implementation of a *Cultural Capability Action Plan*.



In partnership with the University of the Sunshine Coast and after much consultation with the First Nations communities across the state including the Torres Strait, the Sexual Offender Program for Indigenous Males (SOPIM) has been rewritten and is now the Strong Solid Spirit. The program was designed to meet the specific cultural needs of First Nations offenders including cultural, custom and language considerations. The new program is currently being piloted at Lotus Glen Correctional Centre.

The Brother Brother Program is delivered by an external provider who provides culturally sensitive listening and yarning support for at-risk male First Nations prisoners accommodated at Brisbane Correctional Centre. There are many other programs on offer for First Nations men and women, both in custody and in the community.

The QCS Academy also continued to provide culturally specific training, including cultural responsiveness training delivered by Murrighagun Cultural Centre and First Nations corrective services officers to all new staff in Community Corrections and the custodial officer recruits.

Disability and mental health strategy

While finalisation of the Disability and Mental Health Strategy was disrupted by COVID-19 in 2021–22, significant progress has been made to define a desired future state for QCS in which people under our care who live with disability or mental ill health are identified and assessed early, treated with dignity and respect, and afforded access to the supports and services they need.

A Disability and Mental Health Strategy Discussion Paper was released to internal and external stakeholders in May 2022. Through a series of presentations, workshops and written submissions, stakeholder feedback has helped shape the scope and identified priority areas for the emerging strategy.

In 2022-23, separate strategies will be developed for disability and mental health given different management approaches are needed. The strategies are on track for finalisation in early 2022-23.

Partnering and community collaboration

Housing for parolees at risk of homelessness

QCS partners with a range of Queensland Government and non-government organisations to enhance post release housing outcomes.

Between January 2018 and June 2021, QCS partnered with the then Department of Housing and Public Works, women's re-entry service providers SERO4 and Sisters Inside to deliver the Next Step Home – Women on Parole program to provide post release housing with wraparound support for women leaving custody. As of 30 June 2022, 178 women in southeast Queensland and 35 women in North Queensland had been housed through this program.

Since 2019, through funding provided through the QPSR reforms, QCS has partnered with St Vincent de Paul to deliver the Post-Release Supported Accommodation program to assist men on parole with post release housing and support in Toowoomba, Moreton Bay, Townsville, and Cairns.

As of 30 June 2022, 197 men had been housed through the Post Release Supported Accommodation program. More than 50 percent of participants identified as Aboriginal peoples and Torres Strait Islander peoples.

Victims register

QCS is committed to enhancing community safety, including the safety and wellbeing of victims of crime and other people impacted by offending.

The Victims Register advises eligible persons when a prisoner has made an application for parole, excluding exceptional circumstances parole, and provides them with the relevant forms to make a submission to PBQ. Since 2017, victims of domestic and family violence are eligible to register, regardless of the nature of the offence for which the prisoner is sentenced.

During 2021–22, the QCS Victims Register delivered a valuable service to eligible persons by informing them of important events in the sentences of those prisoners for whom they are registered. Eligible persons were provided with critical information, such as a prisoner's release date, to give them the opportunity to access support services or to take precautionary measures and implement safety planning strategies in preparation for the release.

For prisoners managed under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, the Victims Register provides eligible victims with the relevant information to make a submission to the Supreme Court of Queensland about a prisoner's initial order and any subsequent contravention hearings.

During 2021–22, there were 464 new registrations on the Victims Register, of which 395 (85 per cent) were linked to domestic and family violence.

As of 30 June 2022, there were 1475 active registrations on the QCS Victims Register, of which 581 (39 per cent) were identified as being related to domestic and family violence.

Opioid substitution treatment in correctional centres

To respond to the growing need for individuals in custody to access medication that is an effective means of addressing substance misuse, funding through the QPSR reforms of \$20 million over five years and \$8 million recurrent has been committed to introduce an OST program into all Queensland prisons.

Opioid dependence has significant impacts on the Queensland community and the criminal justice and health systems. QCS acknowledges the challenges and complexities faced by individuals in achieving withdrawal and initiating lasting abstinence. The primary goal of treatment is to reduce the health, social and economic harms to the individual and the community.

OST is an evidence-based approach and involves the legal administration of an opioid to eliminate the cravings and withdrawal symptoms associated with drug dependency, in order to optimise the health of the individual and allow them to address areas of their life that have led them to engage in criminal activity. OST has been found to reduce the spread of blood-borne viruses and reduce post-release mortality.

In 2017–18, QCS and Queensland Health established a phased implementation approach to the OST Program rollout. In 2018–19, QCS and Queensland Health partnered to implement Phase 1 of the OST program in all women's correctional centres in Queensland, in addition to Townsville and Lotus Glen correctional centres.

In August 2020, QCS and Queensland Health progressed the introduction of long-acting injection buprenorphine to correctional centres currently operating the OST program. The introduction of long-acting injectable buprenorphine has produced many benefits for QCS, resulting in improved safety, reduced dosing, and monitoring/observation requirements. The introduction of long-acting injection buprenorphine also brings greater consistency between the OST offering in correctional centres and the general community, assisting transition for those on the program to community supervision.

In observing long-term benefits of the long acting injectable buprenorphine approach, QCS and Queensland Health collectively considered modelling and forecasting based on a revised clinical service delivery model to enable the broader delivery of the OST program across Queensland correctional centres.

In 2021–22, QCS and Queensland Health established a project to progress the implementation of phase 2 of the OST program in the remaining correctional centres. Implementation readiness at all phase 2 sites has been finalised, and Queensland Health will commence recruitment for appropriately qualified clinical staff approved to prescribe and administer OST from 1 July 2022 due to recurrent funding being made available from 2022–23.

Community service projects

Community service provides an excellent opportunity for supervised individuals to make reparation to the community affected by their offending behaviour and to develop employment skills. Reparation work is performed by supervised individuals in the community under community service orders, graffiti removal orders, alcohol fuelled violence orders, intensive correction orders and fine option orders.

In 2021–22, QCS partnered with not-for-profit organisations and local councils to facilitate individuals performing unpaid work in their local community. Community service projects vary across districts and include beautification and maintenance activities such as rubbish/waste removal; graffiti removal; restoration of parks, facilities, and waterways; and work with charities and animal welfare organisations.

In 2021–22, a total of 137,253 hours of community service was performed by offenders on community supervision, equating to \$3.8 million in unpaid work for communities around the state. Several Community Corrections offices have entered partnerships with animal welfare organisations, community support services and local councils to complete community service work.

Eligible low security prisoners can also perform community service in communities near the correctional centres or at work camps across Queensland. The work program provides regional communities with a valuable source of labour, as the projects and work carried out are unique to their location and community needs. Work carried out by prisoners includes maintenance of fences, cemeteries, heritage sites, playgrounds, and showgrounds, and contributing to other projects in regional communities. The work program also provides assistance to communities devastated by floods, storms, or other natural disasters.

Work camps provide an opportunity for low security prisoners to develop employment skills and to give back to regional communities by providing a valuable source of labour, particularly in times of natural and other disasters. There are currently 13 work camps that operate throughout Queensland.

In 2021–22, prisoners on the work camp program completed 144,203 hours of community service equating to \$3.98 million worth of labour provided to support regional Queensland.

In 2021–22, the financial value of community work was based on an hourly rate of \$27.57. The hourly rate is based on 20 per cent of the value of a penalty unit, which increases each year pursuant to the *Penalties and Sentenced Act 1992*, Part 5A.

Electronic monitoring of youth on bail

In 2021–22, QCS received \$3.819 million over 14 months and 12 FTE to deliver the equipment and monitoring capability for electronic monitoring for up to 100 high-risk youth offenders in the five trial locations, and \$7.45 million capital for infrastructure expansion to support the safe and secure operation of the trial and any future expansion or continuation of this service.

As part of a 12-month trial, QCS has undertaken electronic monitoring of youth offenders subject to an electronic monitoring bail condition. QCS provides an initial response to alerts before referring any unresolved alerts to the QPS for advice and/or further response.

During 2021–22, five young people were subject to an electronic monitoring bail condition. An evaluation of the trial led by the Department of Children, Youth Justice and Multicultural Affairs is pending.

Time to work employment service

QCS partners with the Department of Education, Skills and Employment to operationalise the Time to Work Employment Service (TWES) in Queensland correctional settings.

TWES is a Commonwealth Government initiative which aims to strengthen employment outcomes for prisoners by providing timely, coordinated, appropriate and quality employment services to self-identified Aboriginal and Torres Strait Islander prisoners to help them to move into employment and transition into the community when they are released.

TWES is currently delivered in all secure men's placement correctional centres, all men's and women's low custody facilities and the SQCC.

The scope of service includes a comprehensive assessment of employment barriers, transfer of the prisoner from the in-prison service and link to their post-release employment service providers. The

service can include Transition to Work, Workforce Australia, Disability Employment Services, Community Development Programme, New Enterprise Incentive Scheme and Parents Next.

The Commonwealth Government announced a further 12-month funding allocation for the continuation of the service. In 2021–22, program eligibility was expanded to allow sentenced prisoners with at least one month from their earliest release date to receive TWES services (previously three months).

Domestic and family violence prevention partnerships

In 2021–22, QCS continued to work in partnership with the Gold Coast Domestic Violence Prevention Centre to achieve 44 completions of the Men's Domestic Violence Education and Intervention Program, with a further 62 offenders actively participating in the program as of 30 June 2022. This program is available to DFV perpetrators under supervision in the Gold Coast and Beenleigh areas.

In 2021–22, QCS worked in partnership with the Department of Justice and Attorney-General to enhance information sharing practices regarding domestic and family violence. A technical solution has been implemented resulting in domestic violence order (DVO) information being automatically populated from the Queensland Court's database into IOMS for individuals being managed by QCS. The automatic population of DVO information in IOMS ensures QCS staff have access to contemporary DVO information, enabling officers to implement strategies to mitigate risks regarding domestic and family violence.

Memoranda of understanding and partnership agreements

A Memorandum of Understanding (MoU) is an important tool used by QCS to formalise the way it will partner with other agencies.

Partnerships and Strategic Engagement Group within Strategic Futures Command currently maintains more than 40 agreements and MoUs with government and non-government agencies. Fourteen of these were executed in the 2021–22 financial year. These new MoUs have facilitated a range of important partnerships, for example, student placements with universities, information sharing with federal intelligence agencies, ongoing access to the Queensland Wide Interlinked Courts (QWIC) system, offender access to sexual health testing clinics at Community Corrections offices, and prisoner participation in the federal TWES program.

One area of substantial focus for QCS partnerships is improving information sharing with other agencies. There are 14 active information sharing agreements in place with other agencies and eight under negotiation. These agreements enable QCS to work closely with agencies that have shared goals and responsibilities and improve collaborative service delivery. This empowers QCS officers with the information they need to carry out daily operations, achieve outcomes, and support the rehabilitation of people under supervision.

Aboriginal and Torres Strait Islander services

As part of its commitment to the Queensland Indigenous Procurement Policy, QCS funds several Aboriginal and Torres Strait Islander businesses and organisations. The Queensland Indigenous Procurement Policy was introduced to support the economic development of Aboriginal and Torres Strait Islander peoples through employment, business ownership and growth.

QCS funds a number of services aimed at supporting Aboriginal and Torres Strait Islander prisoners and offenders, including Elders as part of the Elders Visitation Service & Murri Chaplains. QCS also supports services funded by other government agencies including Community Justice Groups, Aboriginal and Torres Strait Islander controlled health services, Aboriginal and Torres Strait Islander shire councils and Aboriginal and Torres Strait Islander residential and community care organisations.

The Elders Visitation Service was established in 1993 as a critical element of the response to the report of the Royal Commission into Aboriginal Deaths in Custody (1991). The Elders continue to provide invaluable cultural and other support to Aboriginal and Torres Strait Islander prisoners in correctional centres. The Aboriginal and Torres Strait Islander Elders work with senior management to identify issues of concern relating to Aboriginal and Torres Strait Islander prisoners.



In 2020–21, QCS spent approximately \$917,000 with Aboriginal and Torres Strait Islander businesses and organisations.

Reduce crime

New programs for addressing offending behaviour – Disrupting family violence program

During 2021–22, QCS contributed to justice sector priorities by recommencing and expanding delivery of the Disrupting Family Violence Program (DFVP) following a trial at three locations. The program is now run at four correctional locations, namely Woodford, Maryborough, Wolston and Capricornia Correctional Centres.

The DFVP is a 75-hour medium intensity perpetrator program that seeks to reduce violent and abusive behaviours in intimate partner relationships. The program maintains a strong focus on victim safety and, in line with best practice, QCS has partnered with Youth and Family Services to fund women's advocacy to ensure the program is delivered in a safe and effective manner. The Women's Advocate offers support services to both current and former partners of DFVP participants.

In addition to the above, QCS program delivery officers are working alongside a dedicated Intelligence Advisor for integrated purposes and works collaboratively with centre-based teams.

Enhanced programs for First Nations people – Strong Solid Spirit

Since 2019, QCS has successfully partnered with the University of Sunshine Coast (USC) to design and develop a new First Nations sexual offending program called Strong Solid Spirit. The program was a result of a two-year investment which included:

- inclusion of new content that draws on First Nations research, expertise, and experience supported by extensive consultation with First Nations families and communities as well as expertise from QCS through the Murridhagun Cultural Centre, the project team and the QCS Aboriginal and Torres Strait Islander Reference Group
- incorporation of First Nations approaches into the program design and co-design approaches with First Nations people
- training, and ongoing cultural and professional support for facilitators delivering the program to ensure the program is delivered effectively and aligns with best practice.

Strong Solid Spirit is a 72 to 186 hour intervention program specifically designed for First Nations men who have been convicted of a sexual or sexually motivated offence. The program is a mixture of group based and individual intervention sessions with a focus on successful community reintegration and risk management.

First Nations programs officers work within program delivery teams to co-facilitate the program and enhance cultural responsiveness and safety.

Strong Solid Spirit is unique in that it is individually tailored to the needs of each participant. At the commencement of the program, an individual assessment is conducted to identify which treatment modules and dosage hours are required to address specific criminogenic needs.

Unlike other sexual offending programs offered by QCS, Strong Solid Spirit is also suitable for those who categorically deny their offending as well as First Nations men who have cognitive difficulties or identify as transgender.

A trial of Strong Solid Spirit is underway at Lotus Glen Correctional Centre, and QCS will work with USC to finalise the program after the trial.

Programs for women – Sisters for change

The Red Cross Community Based Health and First Aid (CBHFA) Program, also known as Sisters for Change, was established by the International Federation of the Red Cross and Red Crescent Societies as a global initiative that is being delivered within correctional centres across 19 countries. First introduced in Townsville Women's Correctional Centre (TWCC) in 2018, the CBHFA supports a very high proportion of First Nations women.



The CBHFA program takes a community development approach, supporting prisoners to first become Red Cross volunteers and to then, working together with prison staff and Australian Red Cross, analyse the health and wellbeing needs of their prison community and develop and implement projects which address those needs.

During 2021–22, 37 women at TWCC were involved in Sisters for Change activities.

Independent evaluations of the program commissioned by the Red Cross have found that CBHFA reduced prisoner-on-prisoner assault and decreased incidents of self-harm. Three quarters of program participants also reported having improved self-confidence and feelings of worthiness, and there was a 50 per cent increase in women feeling hopeful and positive about the future.

Expansion of specialist domestic and family violence courts

The Domestic and Family Violence Court is an integrated model for handling civil applications for protection orders and some criminal matters related to DFV. The model enhances the coordination of matters between the court, DFV services, police prosecutors and duty lawyers to better support victims of DFV and hold perpetrators accountable.

The specialist DFV courts located at Southport, Beenleigh, Townsville, and Mount Isa have dedicated QCS officers who assist the court by providing relevant information to the magistrate for the purpose of informing sentencing decisions, prosecuting matters relating to breaches of community-based orders and coordinating services between QCS and other stakeholders. QCS officers from Townsville Community Corrections also provide a court advisory service to the specialist DFV court located on Palm Island as required. Management teams from Community Corrections in the South Coast region (Beenleigh and Southport) and the Northern region (Townsville, Mount Isa and Palm Island) are active participants in the stakeholder liaison and operational working groups in their respective regions.

In 2022-23, the specialist DFV courts will be expanded to further locations across Queensland. QCS will continue to play an active role in these additional locations to further enhance the safety of victims and the accountability of perpetrators.

An integrated response to address domestic and family violence

QCS supervises perpetrators of DFV, as well as victims, who come into contact with the criminal justice system. QCS continues to explore ways to protect the community from DFV through rigorous case management of DFV perpetrators, conducting safety planning with victims in collaboration with specialist organisations, and completing referrals to effective DFV perpetrator programs.

In 2015, the Special Taskforce on DFV in Queensland delivered the report *'Not Now, Not Ever – Putting an End to Domestic and Family Violence in Queensland'*. QCS supports the execution of recommendation 74 of this report, implementing a trial of an integrated service response, which includes community-based high-risk teams. QCS has dedicated high-risk team senior case managers in eight locations across Queensland (Logan/Beenleigh, Cherbourg, Mt Isa, Brisbane, Ipswich, Cairns, Mackay and Caboolture/Moreton Bay). These specialist officers liaise with other government departments and specialist services to deliver quality safety management planning for victims and to ensure QCS is holding perpetrators under supervision accountable.

QCS also plays an integral role in local multi-agency responses to address DFV at a community level, maintaining strong relationships with external stakeholders to swiftly respond to risk. Information is shared, in line with Part 5A of the *Domestic and Family Violence Protection Act 2012*, with other prescribed entities, specialist DFV services and support services, including QPS and the PBQ, to improve the safety of victims of DFV and hold perpetrators to account.

Education and training

QCS provides education and training opportunities to help prisoners develop skills for life and to reduce the likelihood of reoffending after release. QCS facilitates a range of vocational training and literacy programs that provide prisoners with skills to gain employment when they are released from custody. Vocational education and training programs are delivered by registered training organisations (RTOs) in all Queensland correctional centres. Courses include arts, asset maintenance, automotive business, clothing production, community services, conservation,



construction, engineering, first aid, fitness, furnishing, hairdressing, health, horticulture, hospitality, information technology and mining, and warehousing logistics.

To help prisoners build literacy skills, nationally accredited literacy and numeracy courses are delivered by RTOs across Queensland correctional centres. Secondary-level courses in Mathematics and English, as well as additional studies of literacy and numeracy, are delivered via distance education. Tertiary education is delivered through partnerships with universities.

Substance misuse programs and services

QCS provides a variety of substance misuse programs in prison and the community to ensure access is available regardless of legal status (sentenced and remanded) and length of sentence. Programs range in intensity from six hours to 100 hours. Trauma-informed and gender responsive programs for women are available in all women's facilities. Programs for First Nations peoples developed and delivered by First Nations non-government organisations are available across custodial and community corrections. QCS works collaboratively with the non-government service providers to ensure programs and training remain consistent with the latest research and are evidenced-based.

Individual substance misuse counselling is available in the community, and QCS also delivers a substance misuse maintenance program in custodial and community corrections to allow participants who have completed a rehabilitation program to continue to focus on their relapse prevention plans.

Community based sentences (interstate transfer) framework

In 2021, the *Community Based Sentences (Interstate Transfer) Act 2020* and the Community Based Sentences (Interstate Transfer) Regulation 2021 were made to implement the nationally agreed legislative framework facilitating the transfer of community-based sentences across Australia.

The legislative framework establishes Queensland's participation in a national scheme for the formal transfer and enforcement of community-based sentences between Australian jurisdictions, ensuring community-based sentences are flexible and support effective rehabilitation, reintegration and supervision of offenders. It also empowers the Minister or delegate to enter into arrangements to facilitate the administration of travel permits for offenders subject to community-based sentences travelling to Queensland or an interstate jurisdiction.

In 2021–22, QCS continued to operationalise the framework, work with interstate jurisdictions to enact the legislation and facilitate applications for incoming and outgoing transfers of community-based sentences.

Sexual offending programs

The suite of sexual offending programs delivered to prisoners and offenders are targeted evidence-based programs that aim to reduce sexual offending recidivism.

During 2020–21, QCS delivered sexual offending programs in certain correctional centres including a high-intensity sexual offender treatment program, a moderate-intensity sexual offender program, a sexual offender program for prisoners with a cognitive impairment, a culturally adapted First Nations sexual offender program, a preparatory program and a maintenance program. Some of these programs were also delivered in community locations.

During 2021–22, there were 294 completions of sexual offending programs in custody and community.

Previous evaluations of the QCS sexual offending programs identified that offenders who complete a sexual offending program reoffend at a lower rate than sexual offenders who do not participate. Sexual offending, violent offending and combined 'all offending' types were lower for program completers than non-completers.

Specialised clinical services for high harm and complex needs offenders

The Specialised Clinical Services Unit (SCSU) primarily focuses on supporting community safety and reducing the number of future victims through assessing and providing interventions for the highest harm and most complex needs offenders, including those with complex mental health presentations. The SCSU is a multi-disciplinary unit funded through the Queensland Government's response to the

QPSR. The SCSU has strong professional relationships with a wide range of criminal justice and health service stakeholders, which increases its capability and capacity to respond to the changing and complex needs of the prisoner/offender cohort.

GPS monitoring of parolees

QCS introduced GPS monitoring for parolees as an additional case management tool, as recommended in the QPSR report. GPS monitoring allows corrective services officers to monitor the movements of a parolee and their compliance with parole conditions, such as curfews and restrictions. The PBQ may apply an electronic monitoring condition to a parolee's order at the time of their release from custody. The QCS delegate may also approve the application of electronic monitoring at any stage of a parolee's order. The GPS devices are tamper-resistant – breaking or cutting the device straps generates an immediate critical alert to the QCS central monitoring station.

Bail support programs

During 2021–22, QCS funded bail support programs for women admitted on remand at all female correctional centres and for men on remand at Arthur Gorrie, Brisbane, and Woodford Correctional Centres. Contracted service providers assessed people detained on remand for eligibility and supports those assessed as suitable to apply for bail. The bail support programs also identify barriers that may impede a successful bail application, such as accommodation, substance misuse, domestic violence, mental health and reintegration needs. Support services are arranged to address these barriers as part of the bail conditions, supporting communities to be less impacted by criminal behaviour.

Independent evaluations of both services have been completed to inform future strategies regarding bail support programs, and QCS will work with other government agencies on recommendations.

Women's strategy

The Women's Strategy has continued to build on the reforms of the QPSR, better positioning QCS to deliver a trauma-informed gender response service to women while they are in custody and under supervision.

The Women's Strategy continues to progress stakeholder engagement and other activities, such as progressing a draft strategy and action plan that will focus on strengthening family connections, cultural and gender diversity, offender management, and the safety, health and wellbeing of females in the care of QCS.

Further reforms in 2022-23 in response to the Queensland Women's Safety and Justice Taskforce *Hear Her Voice Report* will see better support for women and an expansion of High-Risk Teams across the state. QCS will continue to provide dedicated officers in these additional locations to deliver enhanced safety and accountability.

National and whole-of-state government initiatives

National Housing and Homelessness Agreement

The *National Housing and Homelessness Agreement* replaced the *National Partnership Agreement on Homelessness* and the *Transitional National Partnership Agreement on Homelessness* from 1 July 2018.

In 2020–21, the Commonwealth provided \$1.8 million in funding under the *National Housing and Homelessness Agreement* for QCS to administer re-entry support services. This funding is matched by the Queensland Government to support people exiting government institutions who are experiencing or at risk of homelessness.

In 2021–22, QCS continued to use Commonwealth funding to contribute to a network of Re-entry Advisors who are deployed state-wide alongside six non-government organisations contracted to

deliver reintegration support that includes post release housing pathways. QCS continues to match this funding through over \$10 million annually in contracted reintegration support.

Closing the Gap

The *2020 National Agreement for Closing the Gap* includes the target of a 15 per cent reduction rate of Aboriginal and Torres Strait Islander adults in incarceration by 2031.

In 2021–22 QCS provided input in the development of the *Attachment to Queensland's Closing the Gap Implementation Plan*. This can be viewed at:
<https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.dsdsatsip.qld.gov.au%2Fresources%2Fdsdsatsip%2Fwork%2Fatsip%2Freform-tracks-treaty%2Fclosing-gap%2Fclosing-gap-implementation-plan-attachment.docx&wdOrigin=BROWSELINK>).

The QCS-led initiatives in the plan are found on page 30 of that plan. Action PR1.16 (the 10-year QCS *First Nations Strategy* and annual action plans) continued to be in development throughout 2021–22, while all other actions relating to the following are in progress and ongoing, and reported elsewhere in this annual report:

- PR1.17 Murridhagun Cultural Centre
- 10.06 Cultural Liaison and Cultural Development Officers
- 10.07 First Peoples Chaplaincy Service and Elders Visitation Program
- 10.08 Culturally appropriate programs
- 10.11 Aurukun Justice Reintegration Program
- refer section **Humane management of prisoners and offenders** (Embedding culturally appropriate practices and services for Aboriginal and Torres Strait Islander prisoners and offenders)
- 10.09 and 10.10 Re-entry services
- refer section **Partnering and community collaboration** (Housing for parolees at risk of homelessness)
- 1.21 Opioid Substitution Treatment Program
- refer section **Partnering and community collaboration** (Opioid Substitution Treatment in correctional centres).

Domestic and Family Violence Prevention Strategy 2016–2026

The Queensland Government's *Domestic and Family Violence Prevention Strategy 2016–2026* guides implementation of recommendations by a special taskforce from the 2015 report, *Not Now, Not Ever: Putting an end to domestic and family violence in Queensland*. Implementation of the strategy's third action plan (2019–20 to 2021–22) was progressed in 2021–22, including the QCS-led action 3.2: 'Continue to strengthen responses to hold perpetrators to account and increase system accountability, including through the rollout of DFV perpetrator programs in correctional centres'.

Following an 18-month trial in three correctional centres of the *Disrupting Family Violence Program*, a targeted intervention program aimed at reducing the risk of violence and abusive behaviour in familial and intimate relationships, QCS conducted a process evaluation during 2020–21 that supported continuing this program.

In 2021–22, QCS procured external expert victim advocacy services to complement and extend the *Disrupting Family Violence Program* and established a dedicated Intelligence Advisor to monitor risks. This allowed the program to recommence in four locations in 2021–22.

National comparison 2020-21

QCS annually reviews its performance against other correctional jurisdictions in Australia.

How QCS compares to other Australian states and territories in terms of key indicators is reported in the Productivity Commission's 2022 Report on Government Services (chapter 8: Corrective Services and the Justice Preface of the Steering Committee for the Review of Government Service Provision). For further information, please refer to the <https://www.pc.gov.au/research/ongoing/report-on-government-services/2022/justice/corrective-services>, released on 28 January 2022.

Service areas and standards

Corrective Services	Notes	2021-22 Target/Est	2021-22 Actual	Comments
Service: Promoting safety through humane containment, rehabilitation and reintegration				
Service standards				
<i>Effectiveness measures</i>				
Escape and abscond rate:	1			
High security facilities (escape)		0	0	
Low security facilities (abscond)		<0.63	1.91	
Assault rate:	2			
Serious assault (prisoner on officer)	3, 4	0.00	0.11	(Measure impacted by COVID-19 restrictions)
Assault (prisoner on officer)	3, 4	<0.24	0.79	(Measure impacted by COVID-19 restrictions)
Serious assault (prisoner on prisoner)	3, 4	<0.69	3.02	(Measure impacted by COVID-19 restrictions)
Assault (prisoner on prisoner)	3, 4	<3.40	8.34	(Measure impacted by COVID-19 restrictions)
Deaths from apparent unnatural causes:	5			
Aboriginal and Torres Strait Islander prisoners	5, 6	0.00	0	
Non-Indigenous prisoners	5, 6	0.00	0	
All prisoners	5, 6	0.00	0	
Prisoner program completions	7	3,752	3,963	(Measure impacted by COVID-19 restrictions)
In-prison re-entry support	8, 9	25,000	21,698	(Measure impacted by COVID-19 restrictions)
Prisoners in education (%)	8, 10	32%	26.6%	(Measure impacted by COVID-19 restrictions)
Prisoner employment (%)	11, 12	>70%	65.5%	
Financial value of work performed in the community by prisoners from low security facilities (\$ million)	13	>\$5.5M	\$6.2M	(Measure impacted by COVID-19 restrictions)
Prisoners returning to corrective services with a new correctional sanction within two years (%)	15, 16	<48.4%	52.0	
Facility utilisation (%)	17, 18, 19	90-95%	127.1%	
<i>Efficiency measures</i>				
Cost of containment per prisoner per day (\$)	20, 21	\$215.00	\$240.81	

Corrective Services	Notes	2021-22 Target/Est	2021-22 Actual	Comments
Service: Building safer communities through responsive intervention and supervision				
<i>Effectiveness measures</i>				
Successful completion of orders (%)	22, 23	>70.0%	83.3%	
Offender program completions	7, 8	500	435	(Measure impacted by COVID-19 restrictions)
Post-release re-entry support	9	15,000	21,349	(Measure impacted by COVID-19 restrictions)
Financial value of community service work performed (court ordered) (\$ million)	13, 14	>\$4.2M	\$3.8M	(Measure impacted by COVID-19 restrictions)
Offenders discharged from community corrections orders who returned with a new correctional sanction within two years (%)	16, 24	<16.8%	23.3	
<i>Efficiency measure</i>				
Cost of supervision per offender per day (\$)	25	\$19.50	\$19.88	

Notes:

- 1) This service standard measures escapes and absconds per 100 prisoners. There were 13 absconds from low security correctional facilities in 2021–22, equating to a full year rate of 1.91 absconds per 100 prisoners. Low security correctional centres do not have razor wire security fences like high security facilities. Abscond risks from low security facilities are managed through a thorough assessment of prisoners to determine suitability before transfer to these facilities. Prisoners who escape or abscond from lawful custody face additional criminal sanctions such as being charged with the offence of escape from lawful custody and all prisoners who escape or abscond are held in a high security facility for the remainder of their sentence. There have been no escapes from high security facilities since 1998.
- 2) This service standard measures assaults per 100 prisoners. QCS officers are required to report any assault in a correctional centre. All assaults that occur in Queensland correctional centres are taken seriously and are referred to the QPS and to officers in the Corrective Services Investigation Unit.
- 3) QCS continues to use a multifaceted approach to respond to the rate of assault and serious assault in Queensland correctional centres. Specific interventions include contemporary de-escalation training for officers, managing out-of-cell activities, the use of intensive management plans and specialist management units.
- 4) The variance between the 2021–22 Target/Estimate and the 2021–22 Actual was compounded by the impact of managing the COVID-19 pandemic which resulted in broad service delivery disruptions.
- 5) This service standard measures deaths from apparent unnatural causes per 100 prisoners. In 2021–22 there were no deaths in custody from apparent unnatural causes.
- 6) Following any death in custody, immediate attention is given to any operational issues initially identified. The matter is reported to the QPS which prepares a report for the State Coroner under the Coroners Act 2003. An investigation is also conducted by the Office of the Chief Inspector, in accordance with section 295 of the Corrective Services Act 2006. Any recommendations made following these processes are considered for implementation by QCS. The apparent cause of death may change as a result of the coronial process.
- 7) This service standard measures the number of programs completed by offenders to reduce their risk of re-offending. Program targets are developed based on demand, resource availability and business practice. Programs deliver activities that support offenders to desist from further offending, enhancing community safety. Programs include preparatory, medium, high and maintenance programs for sexual offenders, Indigenous specific programs, women specific programs, drug and alcohol, violence, and life skills interventions.
- 8) Offender program completions, prisoners in education (per cent) and in prison re-entry support 2021–22 Target/Estimates were not achieved during 2021–22 due to service delivery disruptions caused by the COVID-19 pandemic.
- 9) This service standard for re-entry reflects contracted service provision by non-government organisations. Re-entry service providers work with prisoners and offenders before and after release to

resolve barriers to safe integration into the community (such as assistance accessing housing, community treatment providers, employment and health support). Evidence based re-entry services are complex and tailored.

- 10) The percentage of eligible prisoners participating in education is defined as the average number of prisoners participating in one or more accredited education and training courses under the Australian Qualifications Framework, as a percentage of those eligible to participate (i.e., excluding those unable to participate for reasons of ill health, or other reasons). Education figures do not include participation in non-accredited education programs or a range of offence-related programs that are provided in prisons, such as drug and alcohol programs, psychological programs, psychological counselling and personal development courses.
- 11) 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. This service standard measures the average number of prisoners employed as a percentage of those eligible to work, excluding those unable to participate in work programs because of full-time education, ill health, age, relatively short period of imprisonment or other reasons. This measure includes commercial industries which employ prisoners operating on a commercial fee-for-service basis and service industries which employ prisoners to maintain the self-sufficiency of the correctional system, as well as prisoners involved in community projects and other unpaid work.
- 12) The variance between the 2021–22 Target/Estimate and the 2021–22 Actual is due to the relative static nature of the number of employment opportunities for prisoners in custody contrasted with an increase in the average number of prisoners in custody during 2021–22.
- 13) These service standards are proxy measures of effectiveness. In 2021–22, 224,951 hours of community service was completed by prisoners from low security facilities, a further 137,253 hours of court ordered community service was completed by offenders under community supervision. The financial value of work performed in the community by prisoners from low security facilities and court ordered community service work is representative of making offenders accountable and providing reparation to the community as part of their rehabilitation. The performance against the service standard is reliant on the availability of suitable community service projects.
- 14) Due to COVID-19 the operations of community service sites across Queensland were impacted.
- 15) This service standard measures all prisoners released during 2019-20 following a term of sentenced imprisonment and then returned with a new correctional sanction (i.e., sentenced to a new term of imprisonment or community-based order supervised by QCS) within two years of discharge (returned by 2021–22). Data includes returns to prison resulting from the cancellation of a parole order where a new offence was committed.
- 16) The variance between the 2021–22 Target/Estimate and the 2021–22 Actual reflects the challenges the criminal justice system faces in breaking the cycle of re-offending.
- 17) This service standard measures the 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-built cell capacity of correctional facilities.
- 18) During 2021–22, Queensland's average daily prisoner population increased by 113 prisoners, or 1.2 per cent. QCS uses a variety of approaches to safely incarcerate prisoners when numbers exceed the built cell capacity of a correctional centre including, 'buddy cells' built for dual occupancy and temporary bunk beds, trundle beds and mattresses in secure cells or residential areas. QCS forecasts prisoner numbers annually and provides advice to Government on any significant changes.
- 19) Jurisdictions, such as Queensland, which utilise bunk beds and shared cell arrangements will often report results above 100 per cent. Queensland will reconsider the appropriateness of the current target rate giving consideration to the commitment to shared cell arrangements.
- 20) This service standard measures the daily cost of providing custodial containment services per prisoner. The result is calculated from the Net Operating expenditure, (excluding payroll tax, operating revenues from ordinary activities, prisoner transport and health costs), divided by the number of prisoner days. QCS' low expenditure per prisoner, per day is attributed to the use of double-up accommodation and modern correctional infrastructure to manage the growth in prisoner numbers. QCS continues to deliver cost efficient corrective services through effective management of infrastructure without compromising the safety and security of correctional centres.
- 21) The variance between the 2021–22 Target/Estimate and the 2021–22 Actual is due to sustained capacity demands, COVID-19, and other unavoidable costs.
- 22) This service standard measures the proportion of all orders successfully completed. Orders include a range of orders including Probation Orders, Parole Orders (excluding court ordered); Court Ordered Parole Orders; Intensive Correction Orders; Drug and Alcohol Treatment Orders, Community Service Orders; Graffiti Removal Orders; Work and Development Orders; and Queensland Fine Option Orders, which require offenders to undertake unpaid work.
- 23) QCS' high percentage rate for order completions is a result of effective case management and ongoing assessment and monitoring of risk to ensure responsive supervision through each offender's order.
- 24) This service standard refers to offenders who were discharged during 2019-20 after serving direct-from-court orders (excluding post prison orders such as parole or licence) administered by Community Corrections, and then returned with a new correctional sanction (i.e., sentenced to a new term of imprisonment or community-based order supervised by QCS) within two years of discharge (returned by



2021–22). Offenders who spent any time in prison under sentence in their episode prior to being discharged from Community Corrections are excluded.

- 25) This service standard measures the real net operating expenditure per offender per day. The result is calculated from the Operating expenditure on Community Corrections, (excluding payroll tax) and Operating revenues from ordinary activities, divided by the number of offender days. QCS' low cost per offender per day is attributed to a combination of stable rates for order completions along with a higher Community Corrections offender-to-all-staff ratio. QCS continues to create an efficient delivery capacity for Community Corrections without compromising the effective management of offenders within the community. The increase in the cost per offender per day rate is primarily related to new initiative funding including the continuing implementation of reforms arising from the Queensland Parole System Review.

Additional information

Corrective Services	Notes	2021-22 Actual
Built bed capacity (per cent)	1, 2	94.3%

Notes:

- 1) Built bed capacity measures the daily average prisoner population as a percentage of the number of built beds of correctional facilities.
- 2) To further address prison capacity constraints in correctional centres around Queensland, the Government invested \$27 million to provide 2000 additional beds. A further \$8 million was provided in 2021-22 to provide over 500 additional beds.

Financial performance summary

The following table summarises the operating result and financial position for the 2021–22 reporting period.

Statement of Comprehensive Income	2022 Actual \$'000	2022 Budget \$'000
Total Income	1,160,291	1,092,256
Total Expenses	1,226,571	1,092,256
Operating surplus (deficit)	(66,280)	-
Statement of Financial Position	2022 Actual \$'000	2022 Budget \$'000
Total assets	3,081,165	3,072,697
Total liabilities	191,786	62,560
Net assets/equity	2,889,379	3,010,137

Income and expenses

QCS is funded to enhance the safety of Queenslanders through modern, sustainable and evidence-based corrective services to maximise rehabilitation and reduce recidivism. Funding for these services is received principally through parliamentary appropriation.

QCS also receives income from other revenue sources including user charges and fees comprising the sale of goods and services to prisoners, prison industries, government grants and contributions.

For the reporting period, QCS incurred total expenditure of \$1.226 billion. Its two largest expense categories are employee expenses and supplies and services.



Operating result

The operating result for the department is a loss of \$66.28 million for the 2021–22 reporting period. The loss principally is a result of a timing issue associated with the allocation of cash from the Consolidated Fund relating to two matters;

- (a) the decision of the Industrial Court of Queensland associated with the Directive 12/12 decision which resulted in once-off back payment to September 2017, and
- (b) certification of the of the Queensland Corrective Services – Correctional Employees' Certified Agreement 2021.

Summary of financial position

The total net assets/equity of QCS as at 30 June 2021 was \$3.081 billion.

Property, plant and equipment forms the majority value of QCS' net assets. The major value resides in high security correctional centre assets across the state and includes 11 high security correctional centres, 7 low security correctional centres and 13 work camps.

The capital works asset balances of \$190.06 million reflect progress to date on Southern Queensland Correctional Precinct - Stage 2, other various upgrade, expansion, and enhancement projects underway across the service.

Property, plant, and equipment capital acquisitions for the reporting period was \$166.59 million, due to:

- \$119.85 million work on the development of the Southern Queensland Correctional Precinct – Stage 2 which will result in over 1500 additional beds
- \$20.85 million invested in construction for the expansion of the Capricornia Correctional Centre which will deliver an additional 398 beds across 348 cells
- \$25.92 million on various improvements and initiatives across the service.

Comparison of actual financial results with budget

Provision of budgetary reporting disclosures in note 27 of the financial statements allows comparison of the actual financial results of the operations of QCS with the original budget published in the State Budget Papers 2021–22 Service Delivery Statements (SDS). This is consistent with the government's commitment to more transparent financial reporting.

Chief Financial Officer statement

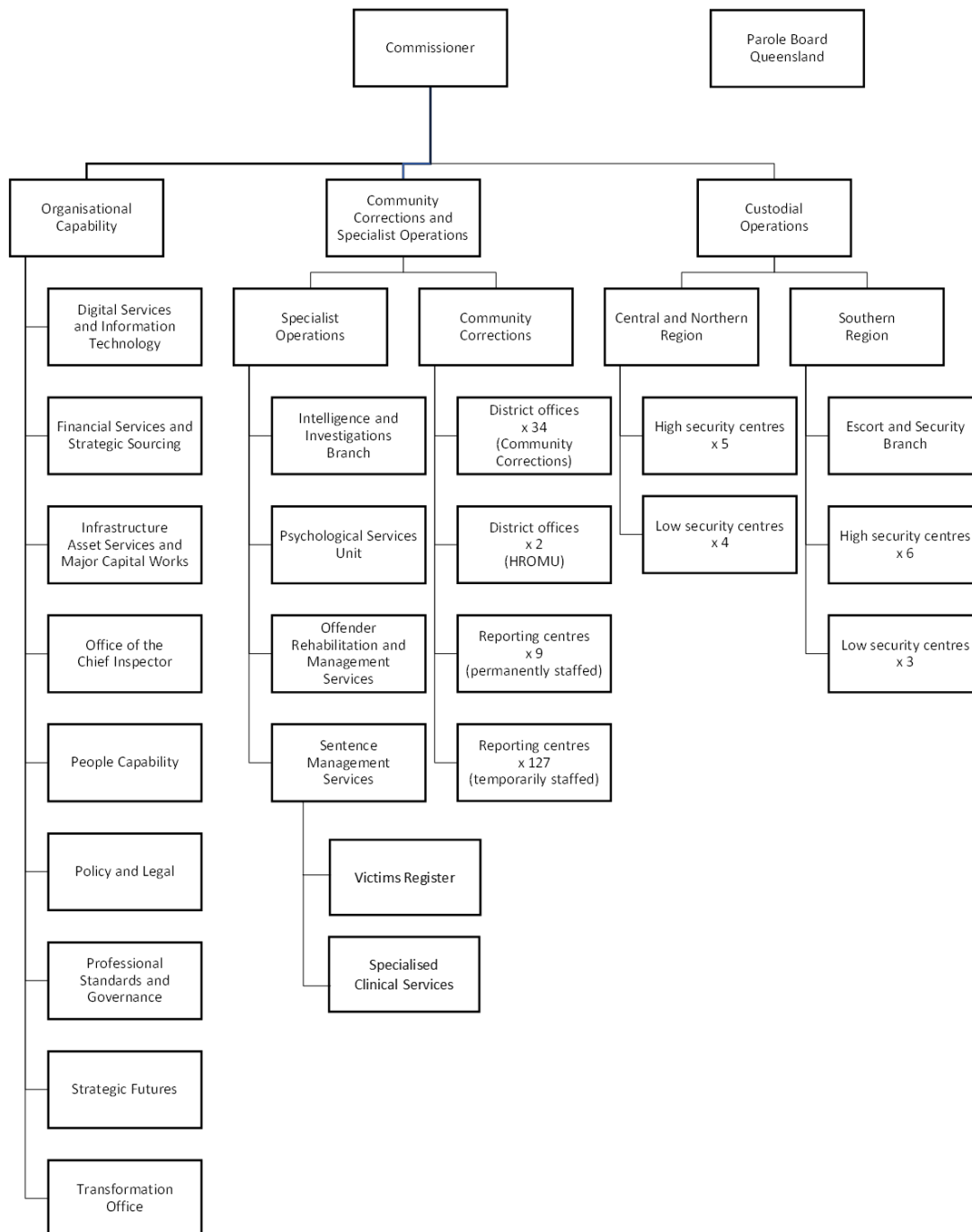
The Assistant Commissioner, Financial Services and Strategic Sourcing Command, is the appointed Chief Finance Officer (CFO) responsible for the financial administration of the department.

In accordance with section 77(2)(b) of the *Financial Accountability Act 2009* (the Act), the CFO has provided the Commissioner with a statement conforming with section 57 of the *Financial and Performance Management Standard 2019* attesting that QCS' financial internal controls are operating efficiently, effectively and economically. The CFO for QCS has fulfilled minimum responsibilities of the role as defined in section 77(1) of the Act.



Governance – management and structure

Organisational structure



Executive management

QCS governance structure

In May 2022, the QCS Board of Management (BoM) amended the QCS corporate governance structure, which is being trialled for the remainder of 2022. The new framework streamlines the layers of the department's governance committee structure, i.e., governance, operational and business, allowing the BoM to strengthen its focus on the strategic management of the department. The BoM now meets fortnightly and in 2022-23 will commence publishing decisions on the department's intranet.

The committees that report directly to the BoM within the updated governance structure are:

- Operational Oversight Committee (OOC)
- Finance and Procurement Committee (FPC)
- People Committee
- Asset Management Committee (AMC)
- Digital and Information Steering Committee (DISC).

Each of these committees has a purpose and focus that is reflected by where it sits along the overlapping aspects of conformance (meeting the requirements of law, regulation, standards, customer and community expectations) and performance (overall performance and delivery of services). The terms of reference for each committee, including membership, were under review at the end of 2021–22.

The Audit and Risk Management Committee is an independent advisory body directly responsible to and supporting the Commissioner and BoM. It oversees risk management, internal control and compliance, financial compliance, internal and external audit functions.

Board of Management

The QCS Board of Management (BoM) is the lead corporate governance committee for QCS.

The BoM authorises strategic, budget and operational decisions affecting QCS and provides the Commissioner with advice on issues relating to strategic policy and planning, corporate governance, performance management, service delivery, culture and values.

In addition, the BoM provides direction and maintains enterprise-level focus on both QCS' performance and delivery of services in upholding the principles of *Corrections 2030* and contributing to the Queensland Government objectives and its conformance with the requirements of law, regulation, standards, customer and community expectations.

The authority of the BoM is derived from the Commissioner. Section 98(b) of the *Public Service Act 2008* provides that the Commissioner, as chief executive for QCS, is responsible for managing QCS in a way that promotes the effective, efficient and appropriate management of public resources.

The members of the BoM in 2021–22 were the Commissioner (Chair); Deputy Commissioner, Organisational Capability; Deputy Commissioner, Community Corrections and Specialist Operations; Deputy Commissioner, Custodial Operations; and the Chief Finance Officer (Assistant Commissioner, Financial Services and Strategic Sourcing Command).

In 2021–22, the BoM met 12 times.

BoM significant changes

In alignment with the role and delegations of the Chief Finance Officer under the *Financial Accountability Act 2009*, the position of Assistant Commissioner, Financial Services and Strategic Sourcing Command (the QCS Chief Finance Officer) was added as a full member of the BoM in February 2022.



Board of Management - member profiles

Commissioner - Paul Stewart APM

Commissioner Paul Stewart APM joined Queensland Corrective Services (QCS) in 2018 and was appointed Commissioner from 3 July 2021.

Commissioner Stewart was previously QCS Deputy Commissioner for Community Corrections and Specialist Operations. During this time, he was the senior responsible officer for a number of transformational bodies of work, including the Queensland Parole System Reform and the QCS Intelligence Review.

Before commencing with QCS, Commissioner Stewart had a 35-year career in the QPS, holding positions including the Assistant Commissioner of People Capability Command and Community Contact Command, Chief Information Officer and Director of Media and Public Affairs.

Commissioner Stewart has a Master of Technology Management, Bachelor of Science and is a graduate of the Federal Bureau of Investigation (FBI) National Academy in Quantico, Virginia with studies in police leadership and management, human behaviour, criminal profiling and crime analysis.

Commissioner Stewart is also a graduate of the Australian Institute of Company Directors and has served as a director on the board of the Queensland Police Citizens Youth Welfare Association which governs Police Citizens Youth Clubs. He has also held board positions on the Prostitution Licensing Authority, Crime Stoppers Australia and Neighbourhood Watch Australasia, and leadership positions with the Australian and New Zealand Forensic Science Society and the Senior Managers of Australia and New Zealand Forensic Laboratories.

During his policing career, he was involved in the 1982 Commonwealth Games as a newly graduated constable, and in more recent times at the 2018 Commonwealth Games as one of three commanders for the policing operation during the Games.

Commissioner Stewart is the recipient of the Australian Police Medal, Queensland Police Service Medal, National Police Service Medal, National Medal and Queensland Police Meritorious Services Medal.

Deputy Commissioner, Organisational Capability - James Koulouris

Deputy Commissioner James Koulouris is responsible for QCS Organisational Capability Division, which comprises the Office of the Deputy Commissioner; People Capability Command; Infrastructure, Asset Services and Major Capital Works Command; Financial Services and Strategic Sourcing Command; Professional Standards and Governance Command; Policy and Legal Command; Strategic Futures Command; Digital Services and Information Technology Branch; Office of the Chief Inspector; and Transformation Office.

During the reporting year, Deputy Commissioner Koulouris led the finalisation of phase two of Operation Certitude, Australia's first concurrent transition of two privately managed prisons to public operation. He oversaw the commencement of the \$654 million Southern Queensland Correctional Precinct Stage 2 project, which will deliver a new 1500-bed men's prison; the \$241 million Capricornia Correctional Centre expansion project, which significantly increased the capacity of the correctional system; ongoing implementation of key recommendations from the CCC *Taskforce Flaxton* report, which examined corruption risks and corruption in Queensland prisons; and an extensive suite of legislative amendments.

Deputy Commissioner Koulouris has also oversighted the delivery of significant innovations to enhance the safety and security of centres, including the state-wide bunk beds project, cuff hatches trial, the drug and alcohol strategy, wastewater drug testing, body-worn cameras, body scanning and drone detection.

Deputy Commissioner Koulouris has extensive senior leadership experience, gained in both Commonwealth and state government jurisdictions. He began his career in the Commonwealth Public Service, where he held several senior executive positions in the Department of Families, Housing,



Community Services and Indigenous Affairs, Australian Federal Police, Australian Protective Services and the Australian Transaction Reports and Analysis Centre.

In 2009, he became the Director of Strategic Initiatives and Performance at the New South Wales (NSW) Department of Premier and Cabinet. In that role, he led public-sector-wide reform initiatives at the request of the NSW Premier, including major components of the largest reform program in the NSW public sector. This involved the amalgamation of 180 agencies into nine new super departments with more than 400,000 officers and a combined operating budget of \$73 billion. Immediately prior to joining QCS, he was the Assistant Commissioner, Governance and Continuous Improvement in Corrective Services NSW.

Deputy Commissioner Koulouris holds a Master of Public Administration and Bachelor of Economics (Social Science) from the University of Sydney, Bachelor of Laws (Honours) from Macquarie University and a Diploma of Government (Investigations). He has served on a number of public sector boards, including the NSW Commissioning and Contestability Advisory Board and the South Australian Better Prisons Advisory Board.

Acting Deputy Commissioner, Community Corrections and Specialist Operations - Samantha Newman

Acting Deputy Commissioner Samantha Newman is responsible for the Community Corrections and Specialist Operations Division, which comprises Community Corrections, High-Risk Offender Management Unit, Sentence Management Services, Victims Register, Specialised Clinical Services, Offender Rehabilitation and Management Services, Psychological Services Unit and Intelligence and Investigation Branch. She is the senior responsible officer for a number of transformational bodies of work for QCS, including the Queensland Parole System Review reforms.

Acting Deputy Commissioner Newman is a career correctional professional with 27 years of service with Queensland Corrective Services, commencing as a Psychologist at Townsville Correctional Centre in 1995. She held front line roles in a number of correctional centres before undertaking project roles to support the delivery of the Integrated Offender Management System and Strategy. She commenced in the role of Director, Offender Assessment in 2005.

In 2010 Acting Deputy Commissioner Newman was appointed to the inaugural role of General Manager, Sentence Management Services where she led the implementation of the state-wide sentence management service. She has held the position of Assistant Commissioner, Specialist Operations, is appointed to the role of Assistant Commissioner, Community Corrections and has undertaken an extended period acting as Deputy Commissioner of the Division.

Acting Deputy Commissioner Newman has extensive experience in offender management and rehabilitation. She has a particular passion for evidence-based collaborative practice to support behaviour change and promote community safety, and the development and support of the QCS' greatest asset – its people.

Acting Deputy Commissioner Newman has a Bachelor of Psychology (Honours) degree from James Cook University. In 2004 she was recognised for both Individual Excellence and received the inaugural Director General's Award. She has been further recognised for Long Service and Good Conduct in both 2010 and 2022. Acting Deputy Commissioner Newman received the Commissioner's Award for International Women's Day - Outstanding Female Leader 2020 and was awarded the Commissioner's Meritorious and Ethical Service Medal in 2021. She is the QCS Executive Leadership Team Sponsor for the Leading Women: Public Safety and Integrity Agencies Women's Network.

Deputy Commissioner, Custodial Operations - Gary McCahon

Deputy Commissioner Gary McCahon is responsible for Custodial Operations, which manages over 9,000 of the most challenging and complex people from our society.

Deputy Commissioner McCahon has been in the correctional industry for 38 years after commencing as a prison officer in Townsville. From there he rose to the role of General Manager in which for more than 25 years, he managed correctional centres across Queensland and NSW. Gary has a comprehensive understanding of the complexities of Custodial Operations, having been responsible



for a diverse range of areas, including conducting operational reviews, investigations, maximum security units, emergency response units, dog squad, women's prisons, remand, low security facilities and prison farms.

Deputy Commissioner McCahon holds a Masters in Correctional Management from Charles Sturt University, along with other tertiary qualifications in executive leadership and change management through the University of Queensland and the Australian Institute of Police Management.

Deputy Commissioner McCahon is the recipient of the National Service Medal and Corrective Services New South Wales Exemplary Conduct Cross for demonstrating outstanding leadership, commitment to duty and professionalism in a consistent and dignified manner.

Prior to re-joining QCS, he held senior executive positions within Corrective Services NSW, including Director of Custodial Operations Northern and Southern Regions and Director of Brush Farm Corrective Services Academy. Upon taking up the QCS Deputy Commissioner position on 1 June 2020, he implemented the recommendations of the Officer Safety (Use of Force) Review, which positions QCS as one of the best-trained and best-equipped correctional jurisdictions in Australasia. On 3 July 2020, he stood up the Officer Safety Committee which continues to steward and implement the recommendations from the review.

In the coming financial year, Deputy Commissioner McCahon will: oversee many critical bodies of work, including the broader Custodial Operations reform agenda; undertake the Project Executive role for the QCS funding and business model review; oversight the operational commissioning of the new 1500 bed Southern Queensland prison to occur 2024; complete the operational review of Escort Security Branch and QCS Dog Squad operation; and formalise a single emergency response model for QCS while rolling out MAYBO training for all custodial correctional officers. These reforms are complex and multi-faceted, requiring a 'one QCS' approach through significant collaboration and across the department to ensure outcomes are achieved. Deputy Commissioner McCahon brings with him a focus on core business – working with the leadership of the organisation and collaborating with agency and external partners, in order to drive operational reform.

Assistant Commissioner and Chief Finance Officer, Financial Services and Strategic Sourcing Command, Organisational Capability - Adam Black

Assistant Commissioner Adam Black is responsible for the Financial Services and Strategic Sourcing Command, commencing with Queensland Corrective Services in October 2021. Assistant Commissioner Black has over 27 years' experience in the Queensland public sector. His experience includes over eight years as Assistant Director-General and Chief Finance Officer of the Queensland Department of Education, as well as Chief Finance Officer and Executive Director of the then Department of Infrastructure and Planning, interim Chief Finance Officer of the Office of the Queensland Public Trustee, and roles within Queensland Treasury and the Department of Justice and Attorney-General. Assistant Commissioner Black also recently served as Chief Finance Officer of the Australian National University in Canberra from 2017 to 2020.

Assistant Commissioner Black has significant experience in managing large projects and transformational leadership. He has also helped transform government chief finance officer roles to become strategic business advisors and board-level executives. He is motivated by making a difference to the lives of Queenslanders and is proud of his direct contributions to improving educational outcomes for Queenslanders. Since commencing at QCS, Assistant Commissioner Black has led the transformation of internal corporate governance processes and is currently leading the review of the department's operating and funding models, which will directly contribute to improving community safety in Queensland. Assistant Commissioner Black is a Fellow Certified Practising Accountant and a Chartered Accountant.

Executive leadership team

The QCS Executive Leadership Team (ELT) is an advisory group that supports the QCS Commissioner and BoM in the execution of decisions relating to the strategic and operational direction of QCS. It provides high-level advice on strategy, innovation and operations. Though the ELT is not an explicit decision-making body, it is critical to the effectiveness of the strategic direction



and governance of QCS. The BoM and other decision-making bodies may request and act on its advice.

The ELT leads and drives standards and strategic direction; enhances service capability and responds to emerging challenges, risks, and opportunities; and supports the BoM and ARMC.

The ELT comprises the Commissioner (Chair); Deputy Commissioner, Organisational Capability; Deputy Commissioner, Community Corrections and Specialist Operations; Deputy Commissioner, Custodial Operations; Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Financial Services and Strategic Sourcing Command; Assistant Commissioner, Infrastructure, Asset Services and Major Capital Works Command; Assistant Commissioner, People Capability Command; Assistant Commissioner, Policy and Legal Command; Assistant Commissioner, Professional Standards and Governance Command; Assistant Commissioner, Strategic Futures Command; Assistant Commissioner, Southern Region Command, Custodial Operations; Assistant Commissioner, Central and Northern Region, Custodial Operations; Chief Superintendent, First Nations and Cultural Capability; Chief Superintendent, Chief Digital Officer; Chief Superintendent, Capability and Development Command; Chief Superintendent, Sentence Management Services; Chief of Staff; and the Director, Media and Communications Group.

Investment Governance Board

The Investment Governance Board (IGB), formerly Demand and Resource Committee, was abolished in May 2022 following the updated corporate governance structure.

During 2021–22, IGB ensured QCS complied with its duty to manage public resources effectively, efficiently, and economically, by providing strategic oversight of finances, assets, and people.

The membership of the IGB comprised the Commissioner (ex-officio); Deputy Commissioner, Organisational Capability (Chair); Deputy Commissioner, Community Corrections and Specialist Operations; and the Deputy Commissioner, Custodial Operations.

In 2021–22 the IGB met 13 times.

The BoM has absorbed the functions of IGB within the updated corporate governance structure.

Operational Oversight Committee

The OOC was elevated as a subcommittee of the BoM in May 2022.

The OOC is responsible for the oversight and monitoring of the implementation of key recommendations from both internal and external investigations, inspections, and reviews. QCS has developed an implementation oversight and monitoring mechanism, which outlines the specific actions and responsible officers for implementing recommendations. Progress on the operationalisation and completion of the recommendations is monitored and reported through this committee.

Progress continues on many of the recommendations and actions being monitored by the OOC, and the strengthening of the inspections and incident review functions has resulted in a more robust assurance mechanism and new matters being oversighted by the OOC. The OOC meets quarterly to review completed recommendations and endorse closure, and to review and allocate new recommendations to responsible areas for implementation. Where possible, the OOC takes a risk-based approach to the recommendations to be monitored and oversighted by the committee.

In 2021–22, the OOC met three times.

Finance and Procurement Committee

The FPC is a key element of the department's governance framework. It makes decisions on a range of financial management and strategic supply matters and supports and advises the QCS Commissioner and the BoM on the execution of strategic and operational decisions.

The purpose of the FPC is to deliver engaged, visible and effective leadership in responding to the strategic and operational financial management and strategic supply-related challenges, risks and opportunities that arise for QCS. The committee is responsible for:

- guiding the annual budget processes
- monitoring and reporting on QCS' financial performance against priorities and approved budgets
- monitoring and reporting on the delivery of QCS' procurement pipeline of work, including delivery of benefits
- formulate strategies for improving QCS' financial position, including implications of whole-of-government financial policy developments
- provide executive-level oversight of strategic supply issues in accordance with QCS' priorities
- consider strategic and operational financial risk for QCS and develop appropriate mitigation strategies
- reinforce a strong financial management culture across QCS, including the operation of an effective financial and procurement governance and control environment
- embedding and reforming consistent and modern customer-focused financial and procurement management practices across all aspects of QCS' operations
- supporting the BoM and ARC.

The membership of the FPC comprises the: Commissioner (ex officio); Deputy Commissioner, Organisational Capability (Chair); Deputy Commissioner, Community Corrections and Specialist Operations; Deputy Commissioner, Custodial Operations; Assistant Commissioner, Central and Northern Region; Assistant Commissioner, Southern Region Command; Assistant Commissioner, Financial Services and Strategic Sourcing Command (CFO); Assistant Commissioner, Specialist Operations; Assistant Commissioner, Community Corrections; and the Director, Procurement and Contract Management (Chief Procurement Officer).

In 2021–22, the FPC met six times.

People Committee

The People Committee established in 2021–22 oversees the strategic direction and operation of the QCS workforce. It is responsible for driving change and making decisions to establish a whole-of-agency approach to building and maintaining a high-performing, diverse and flexible workforce able to meet current and future demands; and to promote a positive and healthy workforce and safe and inclusive workplaces.

The terms of reference for the People Committee are under review to strengthen its focus on workforce and health and wellbeing legislative obligations.

In 2021–22, the People Committee met six times.

Asset Management Committee

The AMC is a specialist investment review committee reporting to and advising the Board of Management. It enables collective decision-making and prioritisation that manages scarcity and infrastructure in a transparent and collaborative way.

The AMC maintains a medium to long term strategic view of environmental impacts to QCS infrastructure, aiming to future-proof the agency to the extent reasonably possible.

The AMC adds value by facilitating collaboration and consideration of diverse perspectives influencing QCS strategic asset management and enabling a strategic view of infrastructure needs for QCS as an agency, including future environmental impacts and priorities.

The AMC maintains statutory compliance for legal occupation, develops standards of design for safe and consistent operation and maintains an infrastructure risk register.

The AMC:



- develops Infrastructure, Asset Services and Major Capital Works Command (IASMCW) facility, infrastructure and asset service strategies, investment decisions and action plans
- provides oversight to ensure related strategies are effectively applied (including ensuring that non-current assets are procured, managed, and disposed of in accordance with the *Financial Accountability Act 2009*, and *Financial and Performance Management Standard 2019*)
- leads the annual review of the Strategic Asset Management Plan and other plans articulating QCS' strategic asset direction
- scans for trends and risks affecting facilities and asset management in QCS
- maintains the currency of the asset data.

The membership of the AMC comprises: Assistant Commissioner, IASMCW Command, Assistant Commissioner, Northern Region, Custodial Division (rotating attendees), Assistant Commissioner, Southern Region, Custodial Division (rotating attendees), Assistant Commissioner, Community Corrections or Specialist Operations (rotating attendees), Assistant Commissioner, Strategic Futures Command, Director, Secure Facilities and Assets Group, IASMCW Command, Manager, Strategic Asset Planning and Standards, IASMCW Command, Principal Management Accountant, Financial Services and Strategic Sourcing Command.

In 2021–22, the AMC met six times.

Digital and Information Steering Committee

ICT plays a pivotal role in supporting our business areas – Custodial Operations, Community Corrections and Specialist Operations and Organisational Capability – in the delivery of QCS's vision and business objectives, and in supporting innovative and proactive solutions to addressing the increasingly complex criminal justice sector environment.

The role of the Digital and Information Steering Committee is to ensure ICT services, capability and investment supports the efficient operation of QCS' business, while aligning with whole of government and departmental strategies and objectives.

The Committee's key responsibilities include:

- overseeing implementation of the QCS digital and ICT strategy and roadmap
- directing action in response to constraints that arise with ICT services or systems (e.g., mandating a stabilisation period for critical ICT systems)
- providing holistic oversight of all strategic ICT projects and an escalation point for ICT project/program boards and operational committees
- providing direction, prioritisation and oversight for information security and information management activities
- managing QCS ICT risks and issues and escalating significant items to the Board of Management as required
- providing a forum for QCS business units to discuss its ICT plans and activities
- communicating digital and ICT direction, decisions, and policies to the broader organisation
- escalating critical ICT supplier management issues.

The Committee membership comprises: Assistant Commissioner, Custodial Operations (Chair); Chief Digital Officer; Assistant Commissioner, Infrastructure, Asset Services and Major Capital Works; Assistant Commissioner, Strategic Futures Command; Assistant Commissioner, Financial Services and Strategic Sourcing; Assistant Commissioner, Specialist Operations; Chief Superintendent, Sentence Management Services; Director, Strategic Transformation; and Director, Strategy and Business Services, Digital Services and IT Branch.

In 2021–22, the DISC met three times.

Audit and Risk Management Committee

Refer section **Governance - risk management and accountability**.

Government bodies

Parole Board Queensland

PBQ was established by the Queensland Government on 3 July 2017 in response to a key recommendation of the QPSR to establish one board to hear all board ordered parole matters in Queensland. PBQ has the legislative power pursuant to the *Corrective Services Act 2006* to grant parole orders and amend, suspend, or cancel a court ordered parole order or a board ordered parole order.

As an independent statutory authority, the PBQ operates to ensure transparent, evidence-based decisions are made.

The Minister provides guidelines to assist the independent Board in performing its functions, the paramount consideration of which must be community safety.

The PBQ decides if a prisoner should be granted parole and, if so, what conditions they should be subject to in order to reduce the risk of reoffending. It also decides if the parole order of a released prisoner should be amended, suspended or cancelled, based on risk to the community. Authorised delegates from QCS may request that the PBQ immediately suspends a prisoner's parole order if they deem the prisoner is an unacceptable risk in the community. Community Corrections engages closely with key stakeholders, including the QPS, to inform requests to the PBQ to inform decision making and respond to behaviour that may jeopardise the safety of the community.

Throughout 2021–22, QCS continued to engage with the PBQ to implement the remaining activities of the QPSR, further enhancing community safety and improving front-end preparations for success on parole.

For further information, refer to the PBQ 2021–2022 Annual Report at <https://corrections.qld.gov.au/documents/publications/>.

Public sector ethics

QCS is a forward-thinking, top-tier public safety agency demonstrating the highest standards of integrity, ethics, accountability and transparency. *Corrections 2030* is underpinned by five principles – safety, excellence, empowerment, respect, and accountability – and our shared values of professionalism, integrity, accountability and innovation values are outlined in the QCS strategic plan. These principles and values complement the ethics principles prescribed in the *Public Sector Ethics Act 1994*.

QCS provides onboarding and induction training for officers, which incorporates the Code of Conduct for the Queensland public service, workplace ethics and the *Information Privacy Act 2009*. Custodial correctional officers and Community Corrections officers undergo three hours of workplace ethics training as part of their entry-level training programs.

QCS is currently developing an online refresher code of conduct training module, which will incorporate the public sector ethics and is proposed to be undertaken annually.

Following extensive internal and union consultation, QCS is in the process of finalising a conflicts of interest policy. The policy highlights QCS employees' obligations to comply with the *Code of Conduct for the Queensland public service*. QCS has also progressed the review of a draft standards of practice, which supports the code of conduct. Following further consultation, it is anticipated the updated conflicts of interest policy and the standard of practice will be released in 2022–23.

Human rights

QCS is committed to the humane containment, supervision and rehabilitation of prisoners and offenders, and welcomed the commencement of the *Human Rights Act 2019* in its entirety from

1 January 2020. This includes providing safe and responsive correctional services and treating prisoners and offenders with dignity and respect.

QCS is continuing to implement the HRA by delivering on this commitment, while managing vital day-to-day operations to keep Queenslanders safe. To further the objectives of the HRA during this reporting period, QCS has continued to:

- consider the human rights implications of new and updated policies and procedures as part of its business-as-usual activities
- deliver mandatory online training developed by the Queensland Human Rights Commission and the Human Rights and Critical Decision-Making face-to-face three-hour training package to new QCS custodial recruits
- raise human rights awareness throughout the agency and support officers in applying human rights considerations in day-to-day operations through the RAPID decision-making tool, human rights intranet microsite on the QCS intranet and QCS Champions Network
- consider human rights in the development of legislative proposals, including through the preparation of statements of compatibility and human rights certificates.

During 2021–22, QCS received 117 complaints that raised a human rights issue. The QCS Annual Complaints Report for 2021–22, which includes information on complaint outcomes, can be found at <https://corrections.qld.gov.au/documents/publications/>.

Noting the extraordinary, unprecedented, and ongoing nature of the COVID-19 pandemic, QCS has been required to take action to ensure ongoing operations within the correctional environment by mitigating the risk of contagion and protecting the health and safety of officers, prisoners, offenders, and the broader community. This has resulted in QCS implementing temporary legislative provisions, policies and procedures that may limit or restrict individual rights.

Queensland public service values

QCS is guided by the Queensland public service values. In addition, QCS has adopted the following values outlined in the QCS strategic plan and *Corrections 2030*:

Professionalism	We are a responsive criminal justice agency providing the highest standards of service delivery through diligence, efficiency, collaboration, sharing of knowledge and supporting our co-workers, stakeholders, the community, prisoners, and offenders.
Integrity	We inspire trust by acting ethically at all times, acting with honesty and truthfulness, and treating prisoners and offenders with dignity and respect.
Accountability	We are publicly accountable for the provision of community safety through our actions and preparedness to justify our decisions.
Innovation	We seek to continually improve through innovation, evidence-based best practice, and research to improve correctional services.

These combined values underpin everything we do and are the building blocks for our workplace culture. They guide our behaviour and decision-making and support us in being a high-performing, forward-thinking, top-tier public safety agency.



Governance - risk management and accountability

QCS has internal accountability mechanisms in place to ensure it operates effectively and transparently. These mechanisms enable QCS to support effective and efficient service delivery that is strongly aligned with QCS' vision, strategy and core principles.

Risk management

In accordance with the *Financial Accountability Act 2009*, QCS has established appropriate systems of internal control and risk management including a risk management framework and risk management policy in alignment with AS/NZ ISO 21000:2018. Risk management in QCS is reported quarterly to the BoM and ARC.

QCS is committed to a philosophy and culture that ensures risk management as an integral part of all activities. The department has ensured risk management and business continuity plans are aligned, and that lessons learnt from the pandemic are reflected in its risk management approach.

Strategic risks, opportunities and challenges are reviewed regularly in relation to the operating environment of the department to ensure effective management. This minimises vulnerability to internal and external events and influences that could impact on the achievement of its objectives and strategic priorities.

To support the achievement of strategic objectives, risk management continues to be embedded throughout the department through proactive executive involvement and assessment and treatment of risk.

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) is an independent advisory body directly responsible to, and supporting, the Commissioner. It assists the Commissioner to effectively discharge his legislative accountabilities under the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019* and other relevant legislation and prescribed requirements.

The ARMC operates under an approved charter that outlines the committee's duties and responsibilities and has due regard to *Queensland Treasury's Audit Committee Guidelines: Improving accountability and performance*.

The ARMC does not replace or replicate established management responsibilities and delegations, the responsibilities of other executive management groups within QCS, or the reporting lines and responsibilities of either internal audit or external audit functions.

During 2021–22, the ARMC comprised the following members:

- Chair (external, independent) – Sue Ryan
- Member (external, independent) – Melinda Bailey
- Member (external, independent) – Marita Corbett
- Member (external, independent) – Peter Dowling
- Member (external, public-sector employee) – Nick Shaw (term concluded on 3 September 2021)
- Member (external, public-sector employee) – Nick Viles (term concluded on 3 September 2021)
- Member (internal) – James Koulouris (Deputy Commissioner, Organisational Capability, QCS).



In 2021–22, the ARMC met seven times – four general meetings and three special meetings – as follows:

- two meetings in August 2021 to review and accept the Financial Statements of the department for the reporting period 1 July 2020 to 30 June 2021
- one meeting in September 2021 to endorse the information security annual return for the Commissioner to attest the QCS's information security posture and compliance of its ISMS.

Key achievements of the ARMC for 2021–22 included:

- received assurance from management all financial and non-financial internal controls and risk management functions are operating effectively and reliably
- reviewed and endorsed the strategic and annual internal audit plans for approval by the Commissioner
- oversaw the Internal Audit function and completion of the planned audit projects
- monitored the implementation of accepted audit recommendations
- liaised with the Queensland Audit Office and discussion of audit results
- reviewed the quarterly departmental risk reports.

The external independent chair received remuneration totalling \$12,000, and the three external independent members received remuneration totalling \$10,000 each during 2021–22.

Internal audit

The Audit and Assurance Group (also known as Internal Audit) is a key component of QCS' overall governance and accountability structure. Internal Audit provides independent, objective assurance and advisory services to the Commissioner and the ARMC which is designed to add value and improve on QCS' operations.

QCS Internal Audit operates under the powers pursuant to section 78 of the *Financial Accountability Act 2009* and the approved Internal Audit Charter. A key priority is to assist the Commissioner to effectively discharge accountabilities under section 61 of the *Financial Accountability Act 2009*, by providing insight on how the department directly supports:

- establishing and maintaining appropriate systems of internal control and risk management
- determining whether compliance and fraud management are operating to prescribed requirements.

To achieve this and ensure compliance with section 26 of the *Financial and Performance Management Standard 2019*, Internal Audit developed the following plans: 2021–22 Annual Internal Audit Plan and 2022–2024 Strategic Internal Audit Plan. These plans were developed in consultation with management and key stakeholders, and in alignment with key risks and priorities of the department. The internal audit plans were endorsed by the ARMC and approved by the Commissioner.

The ARMC monitors the performance of the internal audit function to ensure it operates in accordance with the terms of the Internal Audit Charter. Progress against the 2021–22 Annual Internal Audit Plan was reported to the ARMC on a quarterly basis. The completed internal audit reports are approved by the Commissioner and include audit recommendations for business improvement. Internal Audit monitors whether agreed remedial actions to address audit recommendations have been undertaken and reports its findings quarterly to the ARMC.

Internal Audit has provided advisory services to management requests and has maintained an effective working relationship with the Queensland Audit Office.

Operational performance reviews

QCS monitors and manages its performance at a service delivery level through the organisational performance framework introduced in 2020. The framework continues to guide the organisation in

meeting its performance monitoring obligations and in driving continuous improvements in service delivery.

A key output of the framework is the completion of annual evidence-based operational performance reviews of all frontline service delivery and headquarters support areas. These reviews are conducted as an accountability and support mechanism for organisational performance and service delivery outcomes provided by each correctional facility, community corrections region and headquarters command.

In 2021–22, each correctional facility, community corrections region and Specialist Operations business units participated in an operational performance review.

Complaints management system

QCS is committed to delivering high-quality services that respond to offender and community needs.

QCS values the benefits of effective complaint handling, which include the opportunity to communicate with clients and to enhance service delivery. Clients can provide feedback about QCS services and the way these are provided. Effective complaint management is about accountability, access and business improvement. The complaint management system is part of a broader system for managing various types of complaints.

QCS publishes information about complaint trends for matters received during the financial year by 30 September each year on the QCS website including the outcome of complaints (in accordance with section 219A (3) of the *Public Service Act 2008*).

In 2021–22, QCS reported on complaints management performance quarterly, including trend analysis. QCS also measured compliance with HRA requirements in complaints reporting and continued training QCS officers in complaints management.

External scrutiny

Queensland Government agencies can be reviewed or audited by several different authorities and bodies, including the Crime and Corruption Commission, Office of the Information Commissioner, Office of the State Coroner Queensland Audit Office, Queensland Human Rights Commission (formerly the Anti-Discrimination Commission Queensland) and Queensland Ombudsman.

In 2021–22, QCS was subject to the following reviews by external agencies or had recommendations or reviews by external agencies of relevance to QCS.

Queensland Audit Office

During 2021–22, the QAO tabled the following reports in Parliament of relevance to QCS:

Report no.	Date tabled	Audit name	Objective / scope
Report 4, 2021–22	17 November 2021	2021 status of Auditor-General's recommendations	This report captures entities' self-assessed progress in implementing the recommendations QCS made in performance and assurance audit reports that were tabled between 2015–16 and 2017–18.
Report 13, 2021–22	8 March 2022	State finances 2021	This report summarises the results of financial audits for all entities that the Queensland Government owns or controls.

Report no.	Date tabled	Audit name	Objective / scope
Report 14, 2021–22	11 April 2022	State entities 2021	This report summarises the financial audit results of Queensland Government entities for 2020–21, including the 21 government departments.
Report 16, 2021–22	17 May 2022	Contract management for new infrastructure	This report assesses how effectively government entities manage contracts for the delivery of new infrastructure.
Report 18, 2021–22	14 June 2022	Enhancing government procurement	This report examines general government spending and strategic procurement practices to identify opportunities for better use of data and collaboration across departments to support effective identification of whole-of-government savings.

Queensland Coroner

In accordance with the *Coroner's Act 2003*, the Queensland Coroner is responsible for investigating reportable deaths, including deaths that occur in custody.

To satisfy the Queensland Government's coronial reporting requirements, the OOC ensures recommendations resulting from major incidents in correctional centres, including deaths in custody, are recorded, monitored, and resolved in an efficient and timely manner.

During 2021–22, the coroner delivered findings on five deaths in custody – one due to natural causes, three due to suicide or self-harm and one death not able to be determined. There were no findings or recommendations relevant to QCS in relation to these deaths as in most cases the coroner, having considered the response from QCS to the recommendations in the Office of the Chief Inspector reports, was satisfied that no further recommendations should be made.

In all matters, the coroner noted that the investigation reports prepared by the Office of the Chief Inspector (OCI) that were tendered at the inquest were of assistance in the preparation of findings. The coroner noted the progress that QCS had made in implementing the recommendations arising from the OCI investigation reports into these deaths in custody and made no further recommendations.

The Queensland Government responses to recommendations and comments made at coronial inquests are published on the Coroners Court web page of the Queensland Court <https://www.courts.qld.gov.au/courts/coroners-court>.

The community is kept informed of the government's progress in implementing recommendations through the publication of implementation updates twice a year until recommendations are delivered.

Internal inspections, investigations and reviews

The Operational Inspection and Major Incident Review Group (OIMIRG) performs statutory functions under the *Corrective Services Act 2006*, which provides the authority to conduct inspections, investigations, and reviews within the correctional system in Queensland. The OIMIRG brings objective and impartial scrutiny to the standards and operational practices relating to corrective services systems. The OIMIRG has multiple functions that help to ensure that Queensland has a strong and evidenced-based accountability framework in place for QCS.

The OIMIRG provides scrutiny of prisoner treatment and the effectiveness of prisoner services through the inspection and assessment of correctional centres against established 'Healthy Prison' standards and the thematic reviews of specific areas of the agency's operations. All correctional centres are subjected to full announced inspections, and follow-up inspections of each centre occur after the full inspection to monitor and report on the implementation of recommendations.

Inspectors assess all major incidents that occur and following a triage process, complete detailed reviews or investigations into identified incidents of concern. In accordance with the *Corrective Services Act 2006*, significant incidents that are investigated include escapes and absconds, deaths in custody (other than by natural causes) and major disturbances. As part of these investigations, incidents are critically analysed, and recommendations are made for improvements with a view to reducing the future likelihood of similar incidents.

The OIMIRG is also responsible for operational compliance and assurance activities, including providing oversight through evidence-based quality assurance review processes. This year work has focused on the implementation of the revised QCS Risk Management Framework for operational risk registers with practice improvements identified and implemented. In addition, OIMIRG commenced a review of operational management review processes.

In 2021–22, the group conducted seven inspections at correctional centres throughout Queensland at low security and high security centres, including maximum-security units. In addition, four follow-up inspections were completed.

Official visitor scheme

The Official Visitor Scheme plays an important role in the accountability of Queensland's correctional system by ensuring a regular, accessible, independent program of visitation to correctional centres to assist prisoners to manage and resolve their complaints.

An Official Visitor (OV) is a statutory role appointed under the *Corrective Services Act 2006*. There are currently 12 Community OVs, nine Legal OVs and four Aboriginal and Torres Strait Islander OVs. To ensure the independence of the role, an appointed OV must not be an employee of a public sector agency.

OVs are trusted and treated with respect by prisoners. They are a presence on the ground, visible to prisoners and provide an opportunity for individual advocacy and informal resolution of issues for a prisoner.

Under the *Corrective Services Act 2006*, OVs must attend correctional centres at least once a month to hear and investigate prisoner complaints, review safety orders and maximum-security orders, and provide oversight of a prisoner agreeing to be removed from a corrective services facility for law enforcement purposes. OVs provide complaint reports and review findings to QCS and are empowered to make non-binding recommendations to the QCS Commissioner.

In 2021–22, OVs completed 560 visits to prisoners and resolved 982 complaints. They conducted 74 reviews of maximum-security orders, and 991 reviews of safety orders, and provided oversight of five law enforcement removals.

Information systems and recordkeeping

Information systems

The department maintains critical information systems to support its services, including:

- IOMS - used by most agency staff for the management of offender information including, programs, transfers and sentencing
- Biometric Offender Reporting Information System - a surveillance offender management and automated reporting system. The application supports the low-risk supervision strategy that utilises Biometric Reporting kiosks

- Prisoner Trust Accounting System - for managing prisoner finances
- Prisoner Telephone System (PTS) - used by prisoners accommodated in correctional centres to make telephone calls. PTS application also manages telephone recordings for QCS Intelligence and Investigations Branch
- Record of Offender Analysed Movement (ROAM) - supports recording of accurate offender analysed movements. This is an application in the QCS Geographic Information System portal. ROAM is only accessible to QCS authorised users. It contains both, electrical geophysics and IOMS data
- Microster - used to administer and schedule shifts for all custodial officers across all QCS Correctional Centres
- Offender Electronic Monitoring - supports managing and monitoring the offenders in the community. An electronic monitoring device is attached to the offender. These devices which are configured and programmed, provide the ability to limit offenders' movements to approved passes and curfew restrictions. Breaking or cutting the device straps generates an immediate critical alert to the QCS Central Monitoring Station.

Information security management system

The QCS Information Security Management System has been implemented in line with the Queensland Government Information Security Policy 2018 (IS18:2018). The focus throughout 2021–22 was to continue improving the governance assurance and risk management within the system.

Protecting the confidentiality, integrity and availability of business information remains a key focus through the continual development of the department's information security management system (ISMS) framework and alignment to the department's risk appetite. The department plans to continue improving its information systems and recordkeeping, as well as enhancing and promoting education and awareness materials on the topics of information security.

Information security attestation

QCS is required to submit an information security annual return, including attestation outlining the department's information security posture and its compliance with the Queensland Government Enterprise Architecture (QGEA) information security policy (IS18:2018).

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

The QCS security attestation and assurance annual return for 2021–22 will be submitted for 2022.

Recordkeeping

QCS has a comprehensive records management framework that is consistent with the *Public Records Act 2002*, *Right to Information Act 2009*, *Public Service Act 2008* and the Queensland State Archives (QSA) Records Governance Policy. QCS uses both paper-based records and the records management system, RecFind, to effectively manage and secure administrative and business records.

The department is striving to reduce its paper-based records with a 'Paper-Lite' approach to recordkeeping. QCS' focus in 2022 has been on transitioning to digital recordkeeping and digitisation of offender files was commenced to support a mobile working culture.

Analysis of agency processes for improved recordkeeping practices and risk mitigation is ongoing, and QCS is supporting business areas to develop a 'Paper-Lite' recordkeeping culture, and to apply new practices to maximise the use of digital records. The department's policies allocate responsibilities for recordkeeping and the framework includes an appraisal and disposal program, management of paper records, retrieval training and support.

A QCS defensible digitisation disposal framework has been developed to enable the early disposal of paper records that have been digitised and will be implemented in 2022. Records created within the recordkeeping system are automatically assigned retention periods. QCS retains records in accordance with the following approved general administrative and core business retention and disposal schedules:

- Whole-of-government general administrative schedule: — 3 December 2020
- Queensland Corrective Services Retention and Disposal Schedule: — 7 January 2021.

QCS creates and manages records that identify as vulnerable person records, and this is one factor along with the introduction of the *Human Rights Act 2019* that has reduced disposal of QCS records.

Governance - human resources

Strategic workforce planning and performance

Workforce profile

Table 1: Workforce profile data

	FTE
Total FTE for Queensland Corrective Services	6491.58

Table 2: Target group data

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Man	3952	55.13%
Woman	3214	44.83%
Non-binary	<5	0.04%
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	3214	44.80%
Women in leadership roles	38	Refer table 3
Aboriginal Peoples and Torres Strait Islander Peoples	190	2.64%
People with disability	147	2.04%
Culturally and linguistically diverse – born overseas	124	1.72%
Culturally and linguistically diverse – speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	93	1.29%

	Number (headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Women in Leadership Roles ¹	38	43.7%

¹ Women in Leadership Roles are considered those positions that are Senior Officer and equivalent and above.

The separation rate for permanent corrective services officers was 11 per cent. Within QCS, 1289 (18 per cent) of permanent corrective services officers are over the age of 55. This is below the rest of the public sector (22.3 per cent). The average age of permanent employees across QCS is 43.2 years.

Workforce planning and performance

The QCS workforce continues to mature as a standalone department. The operational arms of the department continue to deliver consistent and high-quality correctional services and supervision of offenders in the community. QCS continues to focus on implementing *Taskforce Flaxton* recommendations and other audit recommendations.

The centralisation of People Capability Command functions, which commenced in the first quarter of 2021–22, continues to be implemented. The introduction of the human resources business partner model in 2021–22 has supported solid governance and rigour within the relevant legislative remit. The development of a Human Resources Model of Service will remain a focus in 2022–23.

To ensure the delivery of high-quality services, QCS employs fully trained custodial and corrective services officers and professionals from a range of disciplines.

QCS is in the final stages of developing the QCS Workforce Strategy 2022–2027 that sets out strategies for empowering our people and building a future focused QCS workforce for Queensland. The strategy will provide the strategic pathway for developing the systems necessary to support, strengthen and enable QCS' workforce to deliver professional, ethical and sustainable corrective services now and into the future.

Inclusion and diversity

QCS has implemented a *First Nations Recruitment Strategy 2020–2030*, which includes a range of culturally appropriate initiatives that will be implemented over the next eight years to meaningfully increase the representation of Aboriginal and Torres Strait Islander peoples across the department.

QCS dropped below the 2021–22 foundational target of three per cent for custodial corrective services officers who identify as First Nations, by .02 per cent – now reflected as 2.9 per cent overall.

In 2022–23, QCS will have an increased focus on meaningfully increasing the recruitment of employees identifying as Aboriginal and Torres Strait Islander peoples and ensuring cultural appropriate recruitment practices are incorporated across QCS.

QCS provides for equal employment opportunities for a diverse range of employees. For the period 2021–22, 2.04 per cent of employees (149 employees) identified as having a disability. QCS also attended sessions with the Special Commissioner, Equity and Diversity to plan and develop an equity and diversity database and an auditing, planning, and reporting process for sector wide reporting.

Corrective services officers' health and wellbeing

QCS has achieved several key milestones in relation to supporting employee health and wellbeing.

Highlights for 2021–22 included:

- launch of two new domestic and family violence training courses to staff and leaders across the agency to give them the tools to confidently address harmful and abusive behaviour in the workplace, home, and community
- commencement of a review of the employee assistance program with expanded capability to deliver specialised trauma and vicarious trauma support services

- establishment of custodial psychological first aid trainer network to build officer and leadership capability in providing support to those exposed to potentially traumatic materials or events at work
- reviewing and streamlining of the wellbeing debriefing model across the state to align it with psychological best practice and operational requirements
- development of the Occupational Violence and Trauma Support Policy and handbook which supports officers, family and friends with practical information and tools and highlights QCS commitment and responsibilities to provide a safe work environment for all

QCS has continued to support the health, safety, and wellbeing of employees through:

- free annual influenza vaccinations
- employee assistance program providing professional, free short-term counselling and support to employees and their immediate household family members
- a fitness passport, providing officers low-cost access to multiple gyms, pools, and recreational services
- participation in national and state campaigns to raise awareness and understanding of mental health issues, physical health issues, diversity and inclusion, disability, and DFV
- support for corrective services officers experiencing DFV, with specialised training delivered to officers
- support for supervisors and managers in managing complex workforce issue including mental health
- active case-managed rehabilitation / return-to-work programs assisting employees to remain at work or to facilitate early and safe return to work following injury or illness
- flexible working arrangements including assistance with managing family and work responsibilities and to safeguard health vulnerability during the COVID-19 pandemic.

Workforce engagement

QCS is committed to a workplace where officers feel valued and respected and are motivated to deliver professional corrective services. QCS aims to achieve this through leadership, training and professional development. Employees can access mobility opportunities through secondment and transfer where operationally viable.

The QCS Workforce Strategy 2022-2027 will include a strong focus on positive workforce engagement and performance and will identify a range of initiatives to continue building a highly capable and engaged workforce that delivers quality services for Queensland.

Leadership and management development

QCS is committed to the professional development and celebration of its high-performing corrective services officers. The following training programs are currently offered by QCS for corrective services officers across the organisation, to build workforce capacity and leadership capability:

- Excellence in Leadership Scholarship Program
- Mastering Difficult Conversations workshop
- Applications and Interview Skills workshops
- Supervisor Leadership Program (including Aspiring Supervisors)
- Diploma of Correctional Administration RPL
- Early Management Development Program (EMDP)
- Distance Education Diploma Program
- Coaching Circles
- Online interactive professional development sessions
- Australian Institute of Police Management programs.

A total of 354 staff participated in these training programs in 2021–22 through either engagement in the course or submission of a Recognition of Prior Learning application. The EMDP is specifically targeted at corrective services officers who have frontline managerial and/or supervisory responsibilities. In 2021–22, two EMDPs were conducted with 51 participants from a range of agency areas, including Custodial Operations, Community Corrections, Specialist Operations, and Escort and Security Branch.



Participation in external programs

In 2021–22, five senior QCS officers undertook the highly regarded Graduate Certificate in Applied Management offered by the Australian Institute of Police Management, Sydney.

As a result of COVID-19, the ability of QCS officers to participate in other external professional development opportunities, leadership and training programs was significantly reduced due to programs being cancelled or paused.

Industrial and employee relations

QCS works actively with the relevant industrial union to ensure the effective management of employment and industrial relations issues and disputes, as well as matters that may impact the workforce, including organisational change and the review or introduction of policies and practices. Consultative committee meetings at the agency and local workplace level also provide a regular forum to raise and manage employment and industrial matters, and local issues for both the custodial and non-custodial cohorts.

Early retirement, redundancy and retrenchment

No redundancy, early retirement or retrenchment packages were paid during the period.

Open data

Overseas travel

An overseas travel expenditure report for the 2021–22 reporting year was not required due to overseas travel not being undertaken by any officers of the department.

Consultancies

Information on expenditure for consultancies in 2021–22 is available at <https://data.qld.gov.au>

Queensland Languages Services Policy

Information on interpreter fees and engagement occasions in 2021–22 is available at <https://data.qld.gov.au>.

Queensland Corrective Services

Financial Statements

Understanding our financial statements

Queensland Corrective Services ("the department") is a Queensland Government department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent.

These financial statements enable readers to assess the financial results and cash flows of the department for the reporting period 1 July 2021 to 30 June 2022, and its position as at 30 June 2022. Comparative information reflects the audited financial statements for the period 1 July 2020 to 30 June 2021.

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<i>Statement of Comprehensive Income by Major Departmental Service</i> Information on income and expenses by each departmental service.	4
<i>Statement of Financial Position</i> Information concerning assets, liabilities, and the department's equity at the end of the reporting period. Assets shown as current are reasonably expected to be converted to cash, sold, or consumed in the operations of the department subsequent to the reporting period. Similarly, current liabilities are expected to consume cash subsequent to the reporting period.	5
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General Information

The head office and principal place of business of the department is:

Level 21
69 Ann Street
BRISBANE QLD 4000

A description of the nature of the department's operations and its principal activities is included in the notes to the financial statements.

For information in relation to the department's financial statements, please call 13 QGOV (13 74 68) or visit the departmental website www.corrections.qld.gov.au.



Statement of Comprehensive Income

for the period 1 July 2021 to 30 June 2022

	Note	2022 Actual \$'000	2022 Original budget \$'000	Budget variance* \$'000	2021 Actual \$'000
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	5	1,125,730	1,066,466	59,264	1,038,911
User charges and fees	6	12,465	9,138	3,327	10,595
Grants and other contributions	7	4,728	4,508	220	4,572
Other revenue	8	17,368	12,144	5,224	16,912
Total income from continuing operations		1,160,291	1,092,256	68,035	1,070,990
Expenses from continuing operations					
Employee expenses	9	771,573	667,797	103,776	641,305
Supplies and services	10	307,574	280,187	27,387	305,804
Grants and subsidies		217	-	217	137
Depreciation and amortisation	15-18	140,842	140,212	630	127,001
Impairment losses on financial assets	12	11	-	11	50
Interest on lease liability**	18	552	-	552	-
Other expenses	11	5,802	4,060	1,742	4,761
Total expenses from continuing operations		1,226,571	1,092,256	134,315	1,079,058
Operating result from continuing operations		(66,280)	-	(66,280)	(8,068)
OTHER COMPREHENSIVE INCOME					
Items that will not be reclassified to operating result					
Increase in revaluation surplus	16	229,755	-	229,755	32,264
Total items that will not be reclassified to operating result		229,755	-	229,755	32,264
Total other comprehensive income		229,755	-	229,755	32,264
Total comprehensive income		163,475	-	163,475	24,196

*An explanation of major variances is included at note 27.

**AASB 16 Leases has been applied for the first time in 2021-22, refer note 18.

The accompanying notes form part of these financial statements.



Statement of Comprehensive Income by Major Departmental Service

for the period 1 July 2021 to 30 June 2022

	Custodial Corrections		Community Corrections		Inter-departmental eliminations		Department total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
OPERATING RESULT								
Income from continuing operations								
Appropriation revenue	975,669	894,269	150,061	144,642	-	-	1,125,730	1,038,911
User charges and fees	16,206	14,248	28	29	(3,769)	(3,682)	12,465	10,595
Grants and other contributions	4,165	3,872	563	700	-	-	4,728	4,572
Other revenue	17,187	16,775	181	137	-	-	17,368	16,912
Total income from continuing operations	1,013,227	929,164	150,833	145,508	(3,769)	(3,682)	1,160,291	1,070,990
Expenses from continuing operations								
Employee expenses	660,958	535,106	110,642	106,216	(27)	(17)	771,573	641,305
Supplies and services	284,461	278,540	26,855	30,929	(3,742)	(3,665)	307,574	305,804
Grants and subsidies	114	116	103	21	-	-	217	137
Depreciation and amortisation	132,812	124,655	8,030	2,346	-	-	140,842	127,001
Impairment losses on financial assets	11	44	-	6	-	-	11	50
Interest on lease liability*	-	-	552	-	-	-	552	-
Other expenses	5,168	4,078	634	683	-	-	5,802	4,761
Total expenses from continuing operations	1,083,524	942,539	146,816	140,201	(3,769)	(3,682)	1,226,571	1,079,058
Operating result from continuing operations	(70,297)	(13,375)	4,017	5,307	-	-	(66,280)	(8,068)
OTHER COMPREHENSIVE INCOME								
<i>Items that will not be reclassified to operating result</i>								
Increase in revaluation surplus	229,755	32,264	-	-	-	-	229,755	32,264
Total items that will not be reclassified to operating result	229,755	32,264	-	-	-	-	229,755	32,264
Total other comprehensive income	229,755	32,264	-	-	-	-	229,755	32,264
Total comprehensive income	159,458	18,889	4,017	5,307	-	-	163,475	24,196

*AASB 16 Leases has been applied for the first time in 2021-22, refer note 18.



Statement of Financial Position

as at 30 June 2022

	Note	2022 Actual \$'000	2022 Original budget* \$'000	Budget variance* \$'000	2021 Actual \$'000
Current assets					
Cash and cash equivalents	19	-	4,729	(4,729)	1,670
Receivables	12	32,613	17,541	15,072	46,048
Inventories	13	5,486	4,925	561	5,224
Other current assets	14	11,275	10,486	789	9,393
Total current assets		49,374	37,681	11,693	62,335
Non-current assets					
Property plant and equipment	16	2,987,647	3,031,783	(44,136)	2,399,433
Service concession assets**	17	-	-	-	328,748
Right-of-use assets***	18	42,017	-	42,017	-
Intangible assets	15	1,097	2,656	(1,559)	1,281
Other non-current assets	14	1,030	577	453	678
Total non-current assets		3,031,791	3,035,016	(3,225)	2,730,140
Total assets		3,081,165	3,072,697	8,468	2,792,475
Current liabilities					
Cash/Bank Overdraft	19	2,889	-	2,889	-
Payables	20	113,626	40,543	73,083	65,297
Accrued employee benefits	21	32,437	22,017	10,420	19,808
Lease liabilities***	18	5,124	-	5,124	-
Total current liabilities		154,076	62,560	91,516	85,105
Non-current liabilities					
Lease liabilities***	18	37,710	-	37,710	-
Total non-current liabilities		37,710	-	37,710	-
Total liabilities		191,786	62,560	129,226	85,105
Net assets		2,889,379	3,010,137	(120,758)	2,707,370
Equity					
Contributed equity		2,557,235			2,538,468
Accumulated deficit		(160,322)			(93,809)
Revaluation surplus	16	492,466			262,711
Total Equity		2,889,379	3,010,137	(120,758)	2,707,370

* An explanation of major variances is included at note 27.

** All service concession assets have transitioned to public operations as at 1 July 2021.

*** AASB 16 Leases has been applied for the first time in 2021-22, refer note 18.

The accompanying notes form part of these financial statements.



Statement of Assets and Liabilities by Major Departmental Service

as at 30 June 2022

	Custodial Corrections		Community Corrections		Department total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Current assets						
Cash and cash equivalents	-	1,670	-	-	-	1,670
Receivables	30,000	43,920	2,613	2,128	32,613	46,048
Inventories	5,486	5,224	-	-	5,486	5,224
Other current assets	10,027	8,381	1,248	1,012	11,275	9,393
Total current assets	45,513	59,195	3,861	3,140	49,374	62,335
Non-current assets						
Property plant and equipment	2,972,481	2,388,906	15,166	10,527	2,987,647	2,399,433
Service concession assets*	-	328,748	-	-	-	328,748
Right-of-use assets**	-	-	42,017	-	42,017	-
Intangible assets	1,097	1,281	-	-	1,097	1,281
Other non-current assets	1,030	678	-	-	1,030	678
Total non-current assets	2,974,608	2,719,613	57,183	10,527	3,031,791	2,730,140
Total assets	3,020,121	2,778,808	61,044	13,667	3,081,165	2,792,475
Current liabilities						
Cash/Bank Overdraft	2,889	-	-	-	2,889	-
Payables	112,013	65,290	1,613	7	113,626	65,297
Accrued employee benefits	29,522	17,281	2,915	2,527	32,437	19,808
Lease liabilities**	-	-	5,124	-	5,124	-
Total current liabilities	144,424	82,571	9,652	2,534	154,076	85,105
Non-current liabilities						
Lease liabilities**	-	-	37,710	-	37,710	-
Total non-current liabilities	-	-	37,710	-	37,710	-
Total liabilities	144,424	82,571	47,362	2,534	191,786	85,105
Net assets	2,875,697	2,696,237	13,682	11,133	2,889,379	2,707,370

* All service concession assets have transitioned to public operations as at 1 July 2021. ** AASB 16 Leases has been applied for the first time in 2021-22, refer note 18.



Statement of Changes in Equity

for the period 1 July 2021 to 30 June 2022

	Note	2022 \$'000	2021 \$'000
Contributed equity			
Balance as at 1 July		2,538,468	2,562,656
<i>Transactions with owners as owners</i>			
- Appropriated equity injections	5	148,350	97,342
- Appropriated equity withdrawals	5	(129,583)	(121,530)
Balance as at 30 June		2,557,235	2,538,468
Accumulated deficit			
Balance as at 1 July		(93,809)	(85,735)
<i>Operating result</i>			
- Operating result from continuing operations		(66,280)	(8,068)
<i>Other</i>			
- Equity classification adjustment	16	-	(6)
Net effect of changes in accounting policies – derecognition of intangible assets		(233)	-
Balance as at 30 June		(160,322)	(93,809)
Asset revaluation surplus			
Balance as at 1 July		262,711	230,441
<i>Other comprehensive income</i>			
- Increase in asset revaluation surplus	16	229,755	32,264
<i>Other</i>			
- Equity classification adjustment	16	-	6
Balance as at 30 June		492,466	262,711
Total equity as at 30 June		2,889,379	2,707,370

The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the period 1 July 2021 to 30 June 2022

	Note	2022 Actual \$'000	2022 Original budget* \$'000	Budget variance* \$'000	2021 Actual \$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	5	1,138,504	1,066,466	72,038	1,027,535
User charges and fees		11,970	9,138	2,832	11,802
Grants and other contributions		2,773	2,508	265	2,889
GST input tax credits from ATO		44,557	-	44,557	38,553
GST collected from customers		3,751	-	3,751	3,622
Other		16,749	12,144	4,605	16,302
<i>Outflows:</i>					
Employee expenses		(761,531)	(667,797)	(93,734)	(644,341)
Supplies and services		(300,136)	(278,187)	(21,949)	(298,003)
Grants and subsidies		(217)	-	(217)	(137)
Finance/borrowing costs		(552)	-	(552)	-
GST paid to suppliers		(46,713)	-	(46,713)	(39,241)
GST remitted to ATO		(3,726)	-	(3,726)	(3,745)
Other		(5,655)	(4,060)	(1,595)	(4,619)
Net cash provided by operating activities	24	99,774	140,212	(40,438)	110,617
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for property, plant and equipment		(173,126)	(364,247)	191,121	(84,803)
Payments for intangibles		612	-	612	-
Net cash used in investing activities		(172,514)	(364,247)	191,733	(84,803)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections		165,906	358,776	(192,870)	100,070
<i>Outflows:</i>					
Equity withdrawals		(92,760)	(134,741)	41,981	(131,406)
Lease payments		(4,965)	-	(4,965)	-
Net cash used in financing activities	5	68,181	224,035	(155,854)	(31,336)
Net increase/(decrease) in cash and cash equivalents		(4,559)	-	(4,559)	(5,522)
Cash and cash equivalents - opening balance		1,670	4,729	(3,059)	7,192
Cash and cash equivalents - closing balance		(2,889)	4,729	(7,618)	1,670

*An explanation of major variances is included at note 27.

The accompanying notes form part of these financial statements.

Preparation information – basis of financial statement preparation

Note 1:	Compliance with prescribed requirements
Note 2:	The reporting entity
Note 3:	Basis of measurement

How we operate – our departmental objectives and activities

Note 4:	Objectives and principal activities of the department
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Performance for the year

Note 5:	Appropriation receipts
Note 6:	User charges and fees
Note 7:	Grants and other contributions
Note 8:	Other revenue
Note 9:	Employee expenses
Note 10:	Supplies and services
Note 11:	Other expenses

Operating assets and liabilities

Note 12:	Receivables
Note 13:	Inventories
Note 14:	Other current and non-current assets
Note 15:	Intangibles and amortisation expense
Note 16:	Property, plant and equipment and depreciation expense
Note 17:	Service concession arrangements under AASB 1059
Note 18:	Leases as lessee
Note 19:	Bank Overdraft
Note 20:	Payables
Note 21:	Accrued employee benefits

Other key information

Note 22:	Key management personnel disclosures
Note 23:	Related party transactions
Note 24:	Notes to the statement of cash flows
Note 25:	Commitments
Note 26:	Contingencies
Note 27:	Budgetary reporting disclosures and significant financial impacts from COVID-19
Note 28:	Trust transactions and balances
Note 29:	Summary of other accounting policies
Note 30:	Events occurring after the balance date

1. Compliance with prescribed requirements

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

The department is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the statement of cash flows, which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

2. The reporting entity

The financial statements include all income, expenses, assets, liabilities, and equity of the department. The department had no controlled entities during the reporting period. All transactions and balances internal to the department have been eliminated in full.

3. Basis of measurement

Historical cost is used as the measurement basis in this financial report, except for land and buildings, which are measured at fair value, and inventories, which are measured at the lower of cost and net realisable value.

Historical cost

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

Fair value

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

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

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

Present Value

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

Net realisable value

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

Notes to the financial statements for the year ended 30 June 2022

4. Objectives and principal activities of the department

The objective of the department is to provide safe, modern, and responsive correctional services which rehabilitate prisoners and offenders, and prevent crime, making Queensland safer by providing correctional services to rehabilitate:

- prisoners, through services delivered by **custodial corrections**.
- offenders, through services delivered by **community corrections**.

The department is funded for the departmental services it delivers principally by parliamentary appropriations.

5. Appropriation revenue

Reconciliation of payments from Consolidated Funds to appropriation revenue recognised in operating result	2022 \$'000	2021 \$'000
Original budgeted appropriation	1,066,466	1,025,723
Supplementary amounts:		
Transfers from/(to) equity adjustment	72,038	1,812
Total appropriation received (cash)	1,138,504	1,027,535
Less: Opening balance of appropriation revenue receivable	(6,417)	-
Plus: Closing balance of appropriation revenue receivable	-	6,417
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	4,959
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(6,357)	-
Appropriation revenue recognised in statement of comprehensive income	1,125,730	1,038,911
Variance between original budgeted and actual appropriation revenue	(59,264)	(13,188)

Reconciliation of payments from Consolidated Fund to equity adjustment	2022	2021
Original budgeted equity adjustment appropriation	224,035	57,472
Supplementary amounts:		
Transfers from/(to) appropriation revenue	(72,038)	(1,812)
Lapsed equity adjustment	(78,851)	(86,996)
Equity adjustment receipts (payments)	73,146	(31,336)
Less: Opening balance of equity adjustment receivable	(17,556)	(10,408)
Plus: Closing balance of equity adjustment receivable	-	17,556
Less: Closing balance of the equity adjustment payable	(36,823)	-
Equity adjustment recognised in contributed equity	18,767	(24,188)
Variance between original budgeted and actual equity adjustment appropriation	205,268	81,660

Accounting policy

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



6. User charges and fees

	2022	2021
	\$'000	\$'000
Sales of goods - prison industries	12,444	10,572
Other	21	23
Total	12,465	10,595

Accounting policy

Revenue from the sales of goods comprise the manufacturing of finished goods and are recognised on transfer of the goods to the customer, which is the sole performance obligation. Based upon the department's past experience, the amount of refunds for returned goods is not expected to be material, so the full selling price is recognised as revenue.

7. Grants and other contributions

	2022	2021
	\$'000	\$'000
National Housing and Homelessness Agreement*	1,812	1,794
Vocational Education and Training	900	700
Next Step Home - Women on Parole	24	-
Countering Violence Extremism (Commonwealth grant)	-	150
Services received below fair value	1,955	1,896
Other	37	32
Total	4,728	4,572

Services received below fair value

Received from:

Queensland Police Service - Labour costs	1,946	1,888
Department of Communities, Housing and Digital Economy - Archival services	9	8
Total	1,955	1,896

*This grant, funded by the Commonwealth, is received from the Queensland government Department of Communities, Housing and Digital Economy which is the lead agency for the development and coordination of the National Housing and Homelessness Agreement. The grant relates to the funding of community re-entry services, a re-integration support initiative for prisoners.

Services received below fair value

The department receives intelligence and investigative services from the Queensland Police Service in support of a statewide investigative response to crime within correctional facilities including but not limited to the investigation of deaths in custody, escapes and serious assaults on prisoners and staff.

These services are essential to the department's operations and would have been procured if they were not received for free. An equal amount to services received below fair value revenue is recognised as employee expenses.

Accounting policy

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

The obligations of grant agreements entered into are not sufficiently specific in that the department has discretion as to the nature, quantity and timing of the programs delivered. All grants are therefore accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

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

Notes to the financial statements for the year ended 30 June 2022

8. Other revenue

	2022	2021
	\$'000	\$'000
Goods and services sold to prisoners	16,190	16,451
Insurance compensation - loss of property*	540	203
Interest	35	40
Recovery of prisoner damage	-	26
Other	603	192
Total	17,368	16,912

*As a result of the Capricornia Correctional Centre riots in October 2021, the department has received insurance compensation (\$0.455 million) for the 2021-22 financial year.

9. Employee expenses

	2022	2021
	\$'000	\$'000
Employee benefits		
Wages and salaries	504,698	426,355
Employer superannuation contributions	65,541	53,973
Annual leave levy	61,082	50,778
Overtime expense	60,710	46,772
Sick leave expense	19,727	15,916
Long service leave levy	15,233	12,710
Termination benefits	1,482	495
Other employee benefits	12,438	5,707
Total employee benefits	740,911	612,706
Employee related expenses		
Workers' compensation premium	25,145	22,652
Other employee related expenses	5,517	5,947
Total employee related expenses	30,662	28,599
Total	771,573	641,305

The number of employees as at 30 June 2022, based upon the fortnight ending 3 July 2022, including full-time, part-time, and casual employees, measured on a full-time equivalent basis was 6,496 (30 June 2021: 6,242).

Accounting policy**Wages, salaries, and sick leave**

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

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

9. Employee expenses (continued)

Accounting Policy

Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by employee's conditions of employment.

Defined contribution plans – Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

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

Workers' compensation premiums

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

Key management personnel and remuneration disclosures are detailed in note 22.

10. Supplies and services

	2022	2021
	\$'000	\$'000
Property utilities and maintenance	107,562	95,123
Offender expenses	68,598	65,117
Outsourced works*	27,484	55,326
Computer expenses	20,018	14,323
Contractors and consultants	18,362	12,427
Cost of goods/services provided to prisoners	14,843	15,018
Shared services and other service contributions	12,893	11,071
Motor vehicle costs	7,135	6,826
Office accommodation	6,862	12,456
Travel	4,637	4,371
Telecommunications	4,578	4,269
Printing, postage and stationery	3,649	3,470
Legal expenses	3,044	1,347
Other	7,909	4,660
Total	307,574	305,804

*Includes visitor transport services, drug and alcohol programs, GPS monitoring, prisoner re-entry services, vocational education and training, bail programs, post-release supported accommodation.

Accounting policy

Distinction between grants and procurement

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

Office accommodation and employee housing

Payments for non-specialised commercial office and accommodation under the Queensland Government Accommodation Office (QGAO) framework and residential accommodation properties under the Government Employee Housing (GEH) program arise from non-lease arrangements with the Department of Energy and Public Works. Payments are expensed as incurred and categorised within office accommodation. Community Corrections private office accommodation leases were transferred from Department of Energy and Public Works to QCS on 1 July 2021 and are disclosed as right-of-use assets and liabilities under AASB 16, refer note 18.

Notes to the financial statements for the year ended 30 June 2022

11. Other expenses

	2022	2021
	\$'000	\$'000
Insurance premiums - Queensland Government Insurance Fund (QGIF)	5,199	4,241
Net loss from disposal of property, plant and equipment	128	137
Queensland Audit Office - external audit fees for the audit of the financial statements*	328	256
Losses - public property**	-	3
Special payments - ex-gratia payments	31	3
Other	116	121
Total	5,802	4,761

*Total audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial statements are \$0.285 million (2021: \$0.285 million). There are no non-audit services included in this amount.

**Certain losses of public property are insured within the QGIF. The claims made in respect of these losses have yet to be assessed by QGIF and the amount recoverable cannot be estimated reliably at reporting date. Upon notification by QGIF of the acceptance of the claims, revenue will be recognised for the agreed settlement amount and disclosed as 'Other revenue – insurance compensation from loss of property'.

Accounting policy

Special payments include ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. There was one special payment greater than \$5,000 paid to a private individual during the 2021-22 financial year.

12. Receivables

	2022	2021
	\$'000	\$'000
Trade debtors	1,812	1,301
Less: Allowance for impairment loss	(92)	(159)
Net trade debtors	1,720	1,142
GST receivable	7,294	5,138
GST payable	(323)	(298)
Net GST	6,971	4,840
Advances	480	384
Less: Allowance for impairment loss	(240)	(190)
Net advances	240	194
Appropriated equity receivable	-	17,556
Annual leave reimbursements	18,629	12,499
Appropriation revenue receivable	-	6,417
Long service leave reimbursements	2,735	1,618
Accrued revenue	483	527
Other	1,835	1,255
Total	32,613	46,048



12. Receivables (continued)**Accounting policy**

Receivables are measured at amortised cost which approximates their fair value at reporting date. Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is generally required within 30 days from invoice date. Other debtors generally arise from transactions outside the usual operating activities of the department and are recognised at their assessed values. Terms are maximum of three months; no interest is charged and no security is obtained.

Credit risk exposure of receivables

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

The department has determined that the only grouping of debtors with expected credit losses relate to employee-related advances and trade debtors associated with the supply of goods and services to non-government entities. The total receivables held in respect of these debtors is \$1.964 million (2021: \$1.440 million) and the expected credit losses in relation to this grouping is \$0.332 million (2021: \$0.349 million) at reporting date.

The calculations reflect historical observed default rates calculated using credit losses experienced on past transactions. Other forward-looking information is not expected to materially impact the basis of calculation for expected credit losses.

Impairment loss

Impairment loss expense for the current year regarding the department's receivables is \$11,995 (2021: \$50,326). This is due to a number of loss events associated with uncertain collectability in respect of departmental debtors.

Accounting policy

The loss allowance for trade and other debtors reflects the lifetime expected credit losses and incorporates reasonable and supportable forward-looking information.

The department's other receivables are from Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables.

Where the department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is over 120 days past due and the department has ceased enforcement activity. If the amount of debt written-off exceeds the loss allowance, the excess is recognised as an impairment loss.

	2022	2021
	\$'000	\$'000
Movements in loss allowances for trade debtors and advances		
Loss allowance - opening balance	349	309
Increase in allowance recognised in operating result	12	50
Amounts written-off during the year	(29)	(10)
Loss allowance - closing balance	332	349

13. Inventories

	2022 \$'000	2021 \$'000
Supplies and consumables - at cost		
Bulk fuel	680	452
Bedding	383	357
Uniforms, clothing, and merchandise	1,258	1,145
Total supplies and consumables	2,321	1,954
Inventory held for sale - at cost		
Raw materials	1,193	1,301
Work in progress	168	145
Finished goods	748	788
Canteen	1,056	1,036
Total inventory held for sale	3,165	3,270
Total	5,486	5,224

Accounting policy

Inventories held for sale and supplies and consumables are valued at the lower of cost and net realisable value.

Cost 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.

14. Other current and non-current assets

	2022 \$'000	2021 \$'000
Current		
Prepayments - wages and salaries	5,083	5,755
Prepayments*	5,915	3,454
Biological assets	238	150
Other	39	34
Total	11,275	9,393
Non-current		
Biological assets	1,030	678
Total	1,030	678

*Prepayments represent payment in advance for contracted supplies and services, substantially for ICT related licences and maintenance. The expenses will be recognised over their future contract term as they are incurred.

Notes to the financial statements for the year ended 30 June 2022

15. Intangibles and amortisation expense

	Software purchased		Software internally generated		Software work in progress		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Opening balance	787	476	476	710	18	-	1,281	1,186
Acquisitions – purchased	-	481	-	-	(18)	18	(18)	499
Derecognised previously capitalised assets *	(760)	-	(67)	-	-	-	(827)	-
Transfers between asset classes	-	-	1,178	-	-	-	1,178	-
Amortisation expense	(27)	(170)	(490)	(234)	-	-	(517)	(404)
Total carrying amount at reporting date	-	787	1,097	476	-	18	1,097	1,281
Gross	-	2,216	17,565	17,549	-	18	17,565	19,783
Less: Accumulated amortisation	-	(1,429)	(16,468)	(17,073)	-	-	(16,468)	(18,502)
Total carrying amount at reporting date	-	787	1,097	476	-	18	1,097	1,281

* In April 2021, the International Financial Reporting Standards Interpretations Committee (IFRS IC) published an agenda decision relating to the accounting for configuration and customisation costs incurred related to a Software as a Service (SaaS) arrangement. As a result, Queensland Corrective Services has changed its accounting policy in relation to configuration and customisation costs incurred in implementing SaaS arrangements.

As at 30 June 2022, the department holds one significant intangible asset. The Resolve software has a carrying amount of \$0.892 million and a remaining amortisation period of 3 years.

Accounting policy

Intangible assets of the department comprise purchased and internally generated computer software. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

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

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

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

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

For each class of intangible assets, the following useful lives are used:

Software internally generated 5-17 years

Where appropriate, the amortisation rates applied to assets are determined on an individual basis.

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

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

Notes to the financial statements for the year ended 30 June 2022

16. Property, plant and equipment and depreciation expense

	Land		Buildings		Plant and Equipment		Capital Work in Progress		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Opening balance	176,445	174,987	2,107,148	1,953,685	28,264	25,745	87,576	229,284	2,399,433	2,383,701
Acquisitions (including upgrades)	46	-	52	165	576	1,692	165,729	98,236	166,403	100,093
Assets not previously recognised	-	-	-	-	38	-	-	-	38	-
Disposals	-	-	(944)	(48)	(68)	(97)	-	-	(1,012)	(145)
Transfers from service concession assets	4,670	-	317,256	-	6,822	11	-	-	328,748	11
Transfers between asset classes	-	-	59,804	232,011	2,258	7,777	(63,243)	(239,944)	(1,181)	(156)
Net revaluation increments in revaluation surplus	12,215	1,458	217,540	26,468	-	-	-	-	229,755	27,926
Depreciation expense	-	-	(128,263)	(105,133)	(6,274)	(6,864)	-	-	(134,537)	(111,997)
Total carrying amount at reporting date	193,376	176,445	2,572,593	2,107,148	31,616	28,264	190,062	87,576	2,987,647	2,399,433
Gross	193,376	176,445	5,032,726	4,039,812	109,707	98,599	190,062	87,576	5,525,871	4,402,432
Less: Accumulated depreciation	-	-	(2,460,133)	(1,932,664)	(78,091)	(70,335)	-	-	(2,538,224)	(2,002,999)
Total carrying amount at reporting date	193,376	176,445	2,572,593	2,107,148	31,616	28,264	190,062	87,576	2,987,647	2,399,433

The department's property, plant and equipment assets are held for their expected continuing use in the delivery of public services and not for future cash flows and earnings.



Notes to the financial statements for the year ended 30 June 2022

16. Property, plant and equipment and depreciation expense (continued)

Categorisation of assets measured at fair value

	Level 2		Level 3		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Land	19,273	18,255	174,103	162,860	193,376	181,115
Buildings	580	474	2,572,013	2,423,930	2,572,593	2,424,404
Total	19,853	18,729	2,746,116	2,586,790	2,765,969	2,605,519

The comparative figures for the 2020-21 financial year in the table above includes values for service concession listed in note 17.

Level 2 fair values measurement - reconciliation

	Land		Buildings		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Carrying amount as at 1 July	18,255	13,364	474	477	18,729	13,841
Acquisitions	46	-	-	-	46	-
Disposals	-	-	-	-	-	-
Net revaluation increments/(decrements) recognised in operating result	972	(78,773)	124	6	1,096	(78,767)
Transfers between classes	-	-	-	-	-	-
Transfer from Level 2 to Level 3	-	(10,268)	-	-	-	(10,268)
Transfer to Level 2 from Level 3	-	93,932	-	-	-	93,932
Depreciation	-	-	(18)	(9)	(18)	(9)
Total	19,273	18,255	580	474	19,853	18,729

Level 3 fair values measurement - reconciliation

	Land		Buildings		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Carrying amount as at 1 July	162,860	166,227	2,423,930	2,279,985	2,586,790	2,446,212
Acquisitions	-	-	52	165	52	165
Disposals	-	-	(944)	(54)	(944)	(54)
Net revaluation increments/(decrements) recognised in operating result	11,243	80,297	217,416	30,740	228,659	111,037
Transfers between classes	-	-	59,804	232,167	59,804	232,167
Transfer from Level 2 to Level 3	-	10,268	-	-	-	10,268
Transfer to Level 2 from Level 3	-	(93,932)	-	-	-	(93,932)
Depreciation	-	-	(128,245)	(119,073)	(128,245)	(119,073)
Total	174,103	162,860	2,572,013	2,423,930	2,746,116	2,586,790



Notes to the financial statements for the year ended 30 June 2022

16. Property, plant and equipment and depreciation expense (continued)**Revaluation surplus by asset class**

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

	Land		Buildings		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Opening balance	3,369	1,845	259,342	228,596	262,711	230,441
Equity reclassification adjustment*	-	-	-	6	-	6
Net revaluation increments	12,215	1,524	217,540	30,740	229,755	32,264
Balance at 30 June	15,584	3,369	476,882	259,342	492,466	262,711

*Equity reclassification between the asset revaluation surplus and accumulated deficit is due to the disposal of non-current assets which had previously been revalued. The figures for the 2020-21 financial year in the table above includes revaluation amounts for service concession assets stated in note 17.

Basis for fair value of assets

Indices were applied to the department's land and building components by Marsh Pty Ltd (Marsh) using a cost valuation approach (Current Replacement Cost) methodology in the 2021-22 financial year. Marsh used a combination of level 2 and level 3 inputs including publicly available data on sales of similar land in nearby locations. The indexation assessment is based on inputs from producer price data, construction indices, and recent construction cost guides. These are analysed by determining the movement between 1 April 2021 and 30 June 2022 and include residential and non-residential categories.

A comprehensive valuation was undertaken for Capricornia Correctional Centre land, land improvements, and buildings, Mt Isa Community Corrections land, land improvements, and buildings; as well as the Bowen and Boulia Work Camps land improvements and buildings.

Land

The last specific (desktop) valuation of land assets was undertaken in the 2021-22 financial year with an effective date of 31 March 2022. The approach is the same as for a specific appraisal revaluation except that no site visit is undertaken, and the condition assessment is based on both discussions with site management, current photographs, and capital works performed since the last revaluation.

The index-based valuation conducted by Marsh considers an analysis of property prices across residential, commercial, and vacant land sectors. The valuation of the land assets during 2021-22 is undertaken using market data, which is a level 2 or level 3 assessment, dependent upon whether the inputs into the valuation process are observable or unobservable.

A specific (comprehensive) valuation of Capricornia Correctional Centre and Mt Isa Community Corrections land was undertaken in the 2021-22 financial year. Adjustments to the comparable sales evidence were made to reflect differences in location, size, zoning, and the presence of improvements to determine an appropriate value. Given that the adjustments to the Correctional Centre are deemed unobservable, and the comparable sales evidence is not directly comparable, the valuation in this instance is dependent upon level 3 inputs.

Buildings

The last specific (comprehensive) valuation of building assets was undertaken in the 2018-19 financial year, and largely comprised correctional centres with an effective date of 30 June 2019. Specific appraisals were determined on recent construction projects, contract data for similar structure, location, cost guides, other relevant publications such as Rawlinsons Australian Construction Handbook for building and construction, and the valuer's internal database of unit rates. These inputs are considered as significant unobservable inputs in nature, therefore specialised buildings are classified as level 3 fair value measurements.

The index-based valuation conducted by Marsh takes into account replacement cost differences due to building construction. It also considers the difference in replacement cost for building components. The annual movement in the cost of building material for the different building components is generally the same. Therefore, the same index has been applied to all building asset components.



Notes to the financial statements for the year ended 30 June 2022

16. Property, plant and equipment and depreciation expense (continued)

This data is analysed by determining the movement in both construction and property markets for the department's building and land improvement assets. Marsh have considered the non-residential, residential, and other residential categories from Costweb 2022, Australian Bureau of Statistics, together with the regional building price index for all construction from Rawlinson's Australian Construction Handbook 2022.

All of the department's buildings, including land improvements in respect of correctional centres, have been assessed as specialised buildings and land improvements. The valuation of these assets is based on the fact that current use is the highest and best use. A current replacement cost valuation approach has been used due to there being no active market for correctional centres.

A specific (comprehensive) valuation of Capricornia Correctional Centre, Mt Isa Community Corrections, Bowen Work Camp, and Boulia Work Camp buildings and land improvements was undertaken in the 2021-22 financial year with site inspections by Marsh between August 2021 and February 2022. The valuation considered the published construction rates in the Australian Construction Handbook, the Australian Institute of Quantity Surveyors (AIQS) Building Cost Index and build costs collected through Marsh research into recent justice sector construction projects throughout Australia. In addition, QCS provided Marsh information in respect of the construction costs for the new Capricornia Correctional Centre buildings completed in 2020 and 2021.

The valuers adopted certain assumptions as some matters are not capable of accurate calculation or fall outside of the scope of their expertise. The valuations contain a significant volume of information that is directly derived from other sources. Although the information is not adopted by the valuers as their own, it is used in the calculations. The information supplied is within a level of accuracy tolerance and that material facts have not been intentionally withheld, and for the purpose of the valuation assessment the information is correct.

Contaminants such as asbestos, chemicals, toxic wastes, or other potentially hazardous materials if present, could adversely affect the value of the property. The stated values estimate is on the assumption that there is no material on or in the property that would cause loss in value. Furthermore, the valuation assumes building materials used as well as the application and installation of those materials, comply with all approvals, relevant law, legislation, legal codes and or standards. The values assessed by the valuers may change significantly and unexpectedly over a relatively short period of time including as a result of general market movements or factors specific to the particular property.

Accounting policy**a) What is fair value?**

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

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

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

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

b) Fair value measurement hierarchy

The department does not recognise any financial assets or financial liabilities at fair value.

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

Level 1 represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities.

Level 2 represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly



Notes to the financial statements for the year ended 30 June 2022

16. Property, plant and equipment and depreciation expense (continued)**Accounting policy**

Level 3 represents fair value measurements that are substantially derived from unobservable inputs.

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

c) Basis of capitalisation and recognition thresholds

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

Land	\$1
Buildings (including land improvements)	\$10,000
Plant and equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition. Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed. Land improvements undertaken by the department are included with buildings.

d) Componentisation of complex assets

The department's complex assets are its correctional centres. Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset. On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. Where the complex asset qualifies for recognition, components are then separately recorded when their value is significant, relative to the total cost of the complex asset. Components whose value exceeds 10% of the complex assets total cost are separately identified as significant value components. Components valued at less than 10% of the complex assets total cost are separately recorded only where a material difference in depreciation expense would occur.

When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant component will flow to the department in conjunction with the other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed. Components are separately recorded and valued on the same basis as the asset class to which they relate. The accounting policy for depreciation of complex assets is disclosed in note 16(k) and estimated useful lives of components disclosed in note 16(l).

e) Cost of acquisition

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

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-government change or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer. Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at date of acquisition.

f) Measurement using historical cost

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

g) Measurement of non-current physical assets using fair value

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

The cost of items acquired during the financial year has been judged by the management of the department to materially represent their fair value at the end of the reporting period.



16. Property, plant and equipment and depreciation expense (continued)**Accounting policy**

Property, plant and equipment classes measured at fair value are revalued on an annual basis by appraisals, undertaken by an independent professional valuer or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process is managed by a team in the department's financial services branch, which determines the specific revaluation practices and procedures.

h) Use of specific appraisals

Revaluations using independent professional valuers are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs, and minimise the use of unobservable inputs, as defined in note 16(a). Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case, revaluation is warranted).

i) Use of indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up to date via the application of relevant indices. The department ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. Marsh Pty Ltd supplies the indices used for the various types of assets. Such indices are either publicly available or are derived from market information available to Marsh Pty Ltd, providing assurance of its robustness, validity, and appropriateness for application to the relevant assets.

Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer or internal expert, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, the department assesses and confirms the relevance and suitability of indices provided by Marsh Pty Ltd based on the department's own particular circumstances.

j) Accounting for changes in fair value

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

For assets revalued using a cost valuation approach (current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'.

Accounting policy

For assets revalued using a market or income-based valuation approach - accumulated depreciation and accumulated impairment losses are eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

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

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

k) Depreciation of property, plant and equipment

Property, plant and equipment (excluding land) is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department. Land is not depreciated as it has an unlimited useful life.

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

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

Notes to the financial statements for the year ended 30 June 2022

16. Property, plant and equipment and depreciation expense (continued)

Accounting policy

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

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

l) Depreciation rates

Key estimates: For each class of depreciable assets, the following useful lives are used (including significant identifiable components):

<u>Class</u>	<u>Useful life</u>	<u>Class</u>	<u>Useful life</u>
Buildings:		Plant & equipment:	
Buildings	15 – 87 years	Leasehold improvements	3 – 24 years
Buildings – Air Conditioning	11 – 70 years	Computer equipment	3 – 15 years
Buildings – Electricity Connections & Main	19 – 60 years	Plant & machinery	4 – 38 years
Buildings – External Services	9 – 78 years	Other plant & equipment	2 – 45 years
Buildings – Finishes	12 – 74 years		
Buildings – Fire Protection	15 – 30 years		
Buildings – Fixtures & Fittings	12 – 74 years		
Buildings – Housing	30 – 73 years		
Buildings – Light & Power	12 – 70 years		
Buildings – Other	12 – 86 years		
Buildings – P & E	51 years		
Buildings – Roof	10 – 88 years		
Buildings – Security	10 – 65 years		
Buildings – Services	11 – 68 years		
Buildings – Sporting Facilities	37 – 63 years		
Buildings – Temporary	9 – 80 years		
Buildings – Vacuum & Drainage	25 – 59 years		
Improvements – Buildings	28 – 97 years		
Improvements – Fencing	18 – 83 years		
Improvements – Land	9 – 72 years		
Improvements – Sewerage System & Equipment	14 – 60 years		
Improvements – Water Supply	16 – 50 years		

Where appropriate, the depreciation rates applied to assets are determined on an individual basis.

m) Indicators of impairment and determining recoverable amount

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

As a not-for-profit entity, property, plant and equipment of the department is held for the continuing use of its service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with AASB 136, where such assets measured at fair value under AASB 13, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. As a consequence, AASB 136 does not apply to such assets unless they are measured at cost.

For other non-specialised property, plant and equipment measured at fair value, where indicators of impairment exist, the only difference between the assets fair value and its fair value less costs of disposal is the incremental costs attributable to the disposal of the asset. Consequently, the fair value of the asset determined under AASB 13 will materially approximate its recoverable amount where the disposal costs attributable to the asset are negligible. After the revaluation requirements of AASB 13 are first applied to these assets, applicable disposal costs are assessed and, in the circumstances where such costs are not negligible, further adjustments to the recoverable amount are made in accordance with AASB 136.

For all other remaining assets measured at cost, recoverable amount is equal to the higher of the fair value less costs of disposal and the assets value in use.



Notes to the financial statements for the year ended 30 June 2022

16. Property, plant and equipment and depreciation expense (continued)

Accounting policy

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

n) Recognising impairment losses

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

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

o) Reversal of impairment losses

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

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

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

17. Service concession arrangements under AASB 1059

	Southern Queensland Correctional Centre		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Opening balance	328,748	338,865	328,748	338,865
Acquisitions (including upgrades)	-	-	-	-
Disposals	-	-	-	-
Transfers to property, plant and equipment*	(328,748)	(11)	(328,748)	(11)
Transfers between asset classes	-	156	-	156
Net revaluation increments in revaluation surplus	-	4,338	-	4,338
Depreciation	-	(14,600)	-	(14,600)
Total carrying amount at reporting date	-	328,748	-	328,748
Gross	-	471,145	-	471,145
Less: Accumulated amortisation	-	(142,397)	-	(142,397)
Total carrying amount at reporting date	-	328,748	-	328,748

*The comparative figures for 2020-21 financial year in this note is for the Southern Queensland Correctional Centre (SQCC) recognised as service concession asset. From 1 July 2021, SQCC was reclassified as property, plant and equipment following cessation of the service concession arrangement.

Accounting policy

Service concession assets were measured at current replacement cost on initial recognition or reclassification and were subsequently measured at fair value (determined using current replacement cost) using the same valuation methodology applicable to infrastructure asset classes as outlined in note 16. The assets were depreciated on a straight-line basis over their useful lives, which ranged from 19 to 55 years. The department's accounting policies on fair value measurement and impairment for property, plant and equipment disclosed in note 16 were also applied to service concession assets.



Notes to the financial statements for the year ended 30 June 2022

17. Service concession arrangements under AASB 1059 (continued)

Information regarding the department's service concession arrangements is further detailed below:

Southern Queensland Correctional Centre (resumed as public operations from 1 July 2021)

SQCC is located in the Lockyer Valley, west of Brisbane. SQCC was opened in 2012 by the State to be a privately managed and operated correctional centre. Serco Australia Pty Ltd (Serco) managed and operated SQCC from its opening. The department determined and regulated the service required of Serco. The service was provided under contract, requiring Serco and its employees to be compliant with all relevant policies, procedures and governing laws. The contract was a fixed fee contract and as services related to prison operations, there was no fee charged by Serco to the recipients of the service provided, and the department did not receive any revenue from Serco. The contractual arrangement with Serco expired 30 June 2021, with SQCC transitioning to the department as a publicly managed and operated correctional centre from 1 July 2021.

18. Leases as lessee

Right-of-use assets

	2022 \$'000
Buildings	
Opening balance at 1 July 2021	-
Additions	47,804
Disposals / derecognition	-
Depreciation	(5,787)
Closing Balance at 30 June 2022	42,017

Lease liabilities

	2022 \$'000	2021 \$'000
Current		
Lease liabilities	5,124	-
Non-current		
Lease liabilities	37,710	-
Total	42,834	-

Lease interest

	2022 \$'000	2021 \$'000
Interest expense on lease liabilities	552	-

Amounts recognised in Statement of Cash Flows

	2022 \$'000	2021 \$'000
Total cash outflow for leases	4,965	-



Notes to the financial statements for the year ended 30 June 2022

18. Leases as lessee (continued)**The department's leasing activities**

QCS manages a small portfolio of private accommodation leases represented by right-of-use assets (buildings).

Leases are negotiated on an individual basis and contain a wide range of different terms and conditions in order to achieve the best whole-of-government benefit. The department is exposed to potential future increases in variable lease payments based on CPI or market rates, and these are not included in the lease liability until they take effect. When adjustments to lease payments based on CPI or market rates do take effect, the lease liability is reassessed and adjusted against the right-of-use asset.

Extension options are included in the majority of accommodation leases and have been included in the lease term calculations where it is reasonably certain the departments will exercise the lease renewal option(s).

When measuring the lease liability, the department uses its incremental borrowing rate as the discount rate where the interest rate implicit in the lease cannot be readily determined, which is the case for all of the department's leases. To determine the incremental borrowing rate, the department uses loan rates provided by Queensland Treasury Corporation that correspond to the commencement date and term of the lease.

Disclosures – Leases as lessee**Office Accommodation**

From 1 July 2021, all QCS private landlord office accommodation leases were acquired from Department of Energy and Public Works to Queensland Corrective Services. Leases for buildings and office space that are recognised on the balance sheet can range from 2 to 15 years. Extension options are included in the majority of office accommodation leases; however, these are not included in the right-of-use asset or lease liability unless the department is reasonably certain it will renew the lease.

Accounting policy

Accounting standard AASB 16 *Leases* came into effect in 2019-20. It has been applied for the first time in 2021-22 due to the initial recognition of private office accommodation leases from Department of Energy and Public Works to QCS. No restatement of prior year balances is required.

Right-of-use assets

The right-of use asset will initially be recognised at cost, consisting of the initial amount of the associated lease liability, less any lease incentives received, plus any restoration costs. The carrying amount of right-of-use assets are adjusted for any remeasurement of lease liability in the financial year, e.g. following changes in variable lease payments that depend on an index or rate. Right-of-use assets are depreciated over the lease term on a straight-line basis. The department has elected not to recognise right-of-use assets and lease liabilities for leases of low-value assets (less than \$10,000) and short-term leases (lease term 12 months or less). Lease payments associated with these leases are recognised as an expense on a straight-line basis over the lease term.

Lease Liability

Lease liabilities are initially recognised at the present value of lease payments over the lease term. Lease payments are discounted using Queensland Treasury Corporation's Fixed Rate Loan borrowing rate that best corresponds with the lease commencement month and term. Rental payments are apportioned between the finance charge and a reduction in the recognised lease liability. Lease liabilities are remeasured in certain situations such as a change in variable lease payments that depend on an index or rate.

19. Cash/Bank Overdraft

	2022 \$'000	2021 \$'000
Bank Overdraft	2,889	-
Total	2,889	-



Notes to the financial statements for the year ended 30 June 2022

19. Cash/Bank Overdraft (continued)

The department had a nil cash balance as at 30 June 2022, as it was operating in overdraft (\$6.512 million). This was offset by the QCS operated canteen account and uncleared transactions.

The department has a \$100 million overdraft facility with the Commonwealth Bank of Australia, approved by Queensland Treasury.

20. Payables

	2022	2021
	\$'000	\$'000
Trade creditors	70,446	65,297
Deferred appropriation payable to Consolidated Fund	6,357	-
Equity Withdrawal Payable	36,823	-
Total	113,626	65,297

Accounting policy

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

21. Accrued employee benefits

	2022	2021
	\$'000	\$'000
Salaries, wages and other related expenses outstanding	5,302	1,276
Annual leave levy payable	22,067	15,103
Long service leave levy payable	5,059	3,418
Other	9	11
Total	32,437	19,808

Accounting policy

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

22. Key management personnel (KMP) disclosures**Details of key management personnel**

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Police and Corrective Services and Minister for Fire and Emergency Services.

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



Notes to the financial statements for the year ended 30 June 2022

22. Key management personnel disclosures (continued)

Position	Position Responsibilities
Commissioner	Overall efficient, effective and economic administration of the department.
Deputy Commissioner, Organisational Capability	Leads the development and delivery of organisational capability across the department. This includes all enabling and corporate functions, strategic planning and major reform initiatives, policy, integrity and professional standards.
Deputy Commissioner, Community Corrections and Specialist Operations	Leads the delivery of community corrections, including probation and parole and specialist services to prisoners, offenders, staff, victims, and other stakeholders.
Deputy Commissioner, Custodial Operations	Leads the delivery of custodial services in Queensland.
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer*	Leads the efficient and effective financial administration of the department.

*Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer was appointed as an additional member of the Board of Management from 22 February 2022.

KMP Remuneration policies

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

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

Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses, including:

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

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

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

Remuneration expenses

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



Notes to the financial statements for the year ended 30 June 2022

22. Key management personnel disclosures (continued)

2021-22

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Total
	Monetary expenses	Non-monetary benefits			
	\$'000	\$'000	\$'000	\$'000	\$'000
Commissioner	383	10	8	32	433
Deputy Commissioner, Organisational Capability	297	10	7	32	346
Deputy Commissioner, Community Corrections and Specialist Operations (Acting) - to 29 August 2021 and from 17 January 2022	179	6	4	16	205
Deputy Commissioner, Community Corrections and Specialist Operations (Acting) - from 30 August 2021 to 16 January 2022	126	4	2	10	142
Deputy Commissioner, Custodial Operations	287	10	7	31	335
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer - from 22 February 2022	81	3	2	8	94

2020-21

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Total
	Monetary expenses	Non-monetary benefits			
	\$'000	\$'000	\$'000	\$'000	\$'000
Commissioner	349	9	8	44	410
Deputy Commissioner, Organisational Capability	292	9	6	31	338
Deputy Commissioner, Community Corrections and Specialist Operations	295	9	7	31	342
Deputy Commissioner, Custodial Operations	273	9	6	29	317

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

Accounting policy

KMP and remuneration disclosures are made in accordance with section 3 of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury.



Notes to the financial statements for the year ended 30 June 2022

23. Related party transactions

Transactions with people/entities related to KMP

Based upon KMP declarations, there have been no transactions with related parties that have materially affected the department's operating result and/or financial position.

Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from Queensland Government for its services are appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury (refer note 5). The department also received capital works and building maintenance services at a cost of \$251.112 million from the Department of Energy and Public Works. Note 7 outlines the services received below fair value provided by Queensland Government entities.

24. Notes to the statement of cash flows

	2022 \$'000	2021 \$'000
Operating result from continuing operations	(66,280)	(8,068)
Non-cash items included in operating result:		
Depreciation and amortisation expense	140,842	127,001
Impairment losses	50	50
Doubtful debts written-off	(67)	(10)
Net losses on disposal of property, plant and equipment	128	137
Prior year capitalised assets	(39)	-
Changes in assets and liabilities		
(Increase)/decrease in trade receivables	(511)	801
(Increase)/decrease in appropriation revenue receivable	6,417	(6,417)
Increase/(decrease) in deferred appropriation payable to consolidated fund	6,357	(4,959)
(Increase)/decrease in annual leave reimbursement receivable	(6,130)	(4,773)
(Increase)/decrease in long service leave reimbursement receivable	(1,117)	(87)
(Increase)/decrease in accrued revenue	44	626
(Increase)/decrease in other receivables	(676)	(665)
(Increase)/decrease in prepayments	(1,789)	1,246
(Increase)/decrease in other assets	(445)	(255)
(Increase)/decrease in inventories	(262)	(299)
Increase/(decrease) in accrued employee benefits	12,629	(2,210)
Increase/(decrease) in accounts payable	12,754	9,310
(Increase)/decrease in GST input tax credits receivable	(2,156)	(774)
Increase/(decrease) in GST payable	25	(37)
Net cash provided by operating activities	99,774	110,617

Changes in liabilities arising from financing activities

Details of the department's change in liability for equity withdrawals payable/receivable is detailed in note 5.

The department has an overdraft facility with the Commonwealth Bank of Australia with an approved limit of \$100 million. There is no interest charged on this overdraft facility.

Accounting policy

Cash assets include cash on hand and all cash and cheques receipted but not banked as at 30 June.



Notes to the financial statements for the year ended 30 June 2022

25. Commitments**Capital expenditure commitments**

Material classes of capital expenditure commitments at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	2022	2021
	\$'000	\$'000
Buildings		
Not later than 1 year	489,894	355,551
Later than 1 year but not later than 5 years	209,988	287,663
Total	699,882	643,214
Major plant and equipment		
Not later than 1 year	178	1,715
Total	178	1,715

26. Contingencies**Litigation in progress**

As at 30 June 2022, the department has three matters with Crown Law which are being considered by Queensland Courts. There are a further nine matters that may or may not result in subsequent litigation.

Effective 21 December 2017, the department's litigation is underwritten by the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back (less an excess of \$10,000), the amount paid to successful litigants. This includes any cases that existed as at 21 December 2017 and cases that have arisen since that date.

27. Budgetary reporting disclosures and significant financial impacts from COVID-19

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

Significant financial impacts – COVID-19

Operating funding has been provided by the Queensland Government to assist the department with expenses in relation to the COVID-19 pandemic. No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the current or comparative reporting period.

Explanations of major variances – Statement of Comprehensive Income**Appropriation revenue**

The increased appropriation revenue of \$59.3 million is primarily due to:

- additional activity for overtime due to escorts for prisoner attendance at hospital, sick leave, pandemic leave and staff suspension (\$31.7 million) primarily associated with COVID-19,
- supplies and services is primarily due to increased urgent and unavoidable repairs and maintenance including purchase of property, plant and equipment due to sustained capacity demands leading to increased degradation of infrastructure and maintenance costs (\$18 million), increased contractor costs primarily in information technology for projects integrating and updating technological improvements to enhance efficiency and functionality of information technology systems and building construction contractors for planning of strategic projects to meet future capacity demand (\$7.7 million), increased food costs due to increased inflation (\$8.3 million) and adoption of COVID safe practices, and
- partially offset by reduced outsourced service delivery due to reduced access to correctional centres following the implementation of COVID-19 safe protocols (\$5.1 million).



27. Budgetary reporting disclosures and significant financial impacts from COVID-19 (continued)*User charges and fees*

The higher user charges is primarily due to greater than anticipated sales of goods and services for prison industries of \$3.3 million.

Other Revenue

The increase in other revenue is primarily due to greater than anticipated sales of goods and services to prisoners, including canteen and approved recreational items (\$4 million), insurance recoveries primarily due to the prisoner disturbance at Capricornia Correctional Centre (\$0.5 million), recognition of employee entitlements for staff transitioning from private prison operator to Queensland Corrective Services (\$0.3 million) and staff contributions for property rentals in remote and regional locations (\$0.1 million).

Employee expenses

Higher employee expenses is primarily due to the back payment of Award rates for Custodial Officers GS1-1 to GS1-7 from 1 September 2017 to 1 September 2021 following a decision of the Industrial Court of Queensland (\$41 million), Certification of the of the Queensland Corrective Services – Correctional Employees' Certified Agreement 2021 (\$21.7 million), additional activity for overtime due to escorts for prisoner attendance at hospital, sick leave, pandemic leave and staff suspension (\$31.7 million) primarily associated with COVID-19 and increased Workcover premium rates (\$4.7 million).

Supplies and services

Higher supplies and services is primarily due to:

- increased urgent and unavoidable repairs and maintenance including purchase of property, plant and equipment due to sustained capacity demands leading to increased degradation of infrastructure and maintenance costs (\$18 million),
- increased contractor costs primarily in information technology for projects integrating and updating technological improvements to enhance efficiency and functionality of information technology systems and building construction contractors for planning of strategic projects to meet future capacity demand (\$7.7 million), and
- increased food costs due to increased inflation (\$8.3 million) and adoption of COVID safe practices,

partially offset by reduced outsourced service delivery due to:

- reduced access to correctional centres following the implementation of COVID-19 safe protocols (\$5.1 million), and
- change in accounting policy following adoption of AASB 16 - Lease (\$4.8 million).

Other expenses

The increase in other expenses of \$1.7 million is mainly due to unplanned higher general liability insurance premiums and excess on claims.

Operating result from continuing operations

The operating result (deficit) of \$66.3 million is a result of higher employee expenses due to the back payment of Award rates for Custodial Officers GS1-1 to GS1-7 from 1 September 2017 to 1 September 2021 following a decision of the Industrial Court of Queensland (\$41 million), Certification of the of the Queensland Corrective Services – Correctional Employees' Certified Agreement 2021 (\$21.7 million).

Explanations of major variances – Statement of Financial Position*Cash and cash equivalents*

The cash balance is due to lower than anticipated opening balance (\$3.1 million) and additional minor capital works projects to ensure the safety and security of correctional centres (\$1.3 million), and additional employee expenses (refer accrued employee benefits – current below).

Notes to the financial statements for the year ended 30 June 2022

27. Budgetary reporting disclosures and significant financial impacts from COVID-19 (continued)Receivables

The increase is primarily due to higher opening balances for receivables (\$4.6 million), higher than anticipated reimbursement of annual and long service leave taken by employees from the centralised leave schemes (\$7.2 million) and higher goods and services tax reflecting higher payments to suppliers in June 2022 not budgeted for (\$2.1 million).

Payables

The increase is primarily due to higher opening balances for capital projects and maintenance work (\$24.7 million), equity withdrawal payable due to lower investment in capital projects as a result of COVID-19 and weather delays that was not budgeted (\$36.8 million), appropriation payable due to lower prisoners than originally forecast (\$6.4 million) and trade creditors (\$3 million).

Accrued employee benefits

The higher accrued employee benefits is primarily due to accrual of pay increase from 1 March 2022 as outlined in the Correctional Employees' Certified Agreement 2021 certified on 10 June 2022 (\$3.6 million) and employee entitlements accrued for annual and long service leave (\$8.6 million), partially offset by a lower opening balance (\$2.2 million).

Right-of-use assets and Lease liabilities

The increase reflects the recognition of private landlord office accommodation leases acquired from the Department of Energy and Public Works Queensland to Queensland Corrective Services.

Explanations of major variances – Statement of Cash FlowsService appropriation receipts

The increased service appropriation receipts is primarily due to:

- additional activity for overtime due to escorts for prisoner attendance at hospital, sick leave, pandemic leave and staff suspension (\$31.7 million) primarily associated with COVID-19,
- supplies and services is primarily due to increased urgent and unavoidable repairs and maintenance including purchase of property, plant and equipment due to sustained capacity demands leading to increased degradation of infrastructure and maintenance costs (\$18 million), increased contractor costs primarily in information technology for projects integrating and updating technological improvements to enhance efficiency and functionality of information technology systems and building construction contractors for planning of strategic projects to meet future capacity demand (\$7.7 million), increased food costs due to increased inflation (\$8.3 million) and adoption of COVID safe practices,
- appropriation payable due to lower prisoners than originally forecast (\$6.4 million), and
- reduction in appropriation receivable paid (\$6.4 million).

partially offset by:

- reduced outsourced service delivery due to reduced access to correctional centres following the implementation of COVID-19 safe protocols (\$5.1 million).

User charges and fees

The higher user charges is primarily due to greater than anticipated sales of goods and services for prison industries of \$3.3 million.

GST input tax credits, GST collected from customers, GST paid to suppliers and GST remitted to ATO

The net cash flows associated with goods and services tax transactions during the year was \$2.1 million which was not budgeted for as separate line items.



Notes to the financial statements for the year ended 30 June 2022

27. Budgetary reporting disclosures and significant financial impacts from COVID-19 (continued)Other inflows

The increase in other revenue is primarily due to greater than anticipated sales of goods and services to prisoners, including canteen and approved recreational items (\$4 million), insurance recoveries primarily due to the prisoner disturbance at Capricornia Correctional Centre (\$0.5 million), recognition of employee entitlements for staff transitioning from private prison operator to Queensland Corrective Services (\$0.3 million) and staff contributions for property rentals in remote and regional locations (\$0.1 million).

Employee expenses

Higher employee expenses is primarily due to:

- back payment of Award rates for Custodial Officers GS1-1 to GS1-7 from 1 September 2017 to 1 September 2021 following a decision of the Industrial Court of Queensland (\$41 million),
- Certification of the of the Queensland Corrective Services – Correctional Employees' Certified Agreement 2021 (\$21.7 million),
- additional activity for overtime due to escorts for prisoner attendance at hospital, sick leave, pandemic leave, and staff suspension (\$31.7 million) primarily associated with COVID-19, and
- increased Workcover premium rates (\$4.7 million),
- partially offset by increased accrued employee expenses (\$12.6 million).

Supplies and services

Higher supplies and services is primarily due to:

- increased urgent and unavoidable repairs and maintenance including purchase of property, plant and equipment due to sustained capacity demands leading to increased degradation of infrastructure and maintenance costs (\$18 million),
- increased contractor costs primarily in information technology for projects integrating and updating technological improvements to enhance efficiency and functionality of information technology systems and building construction contractors for planning of strategic projects to meet future capacity demand (\$7.7 million), and
- increased food costs due to increased inflation (\$8.3 million) and adoption of COVID safe practices.

partially offset by reduced outsourced service delivery due to:

- reduced access to correctional centres following the implementation of COVID-19 safe protocols (\$5.1 million),
- change in accounting policy following adoption of AASB 16 - Lease (\$4.8 million), and
- increased trade creditor accruals at year end (\$5.1 million).

Payments for property plant and equipment and Equity injections

The lower equity injections is due to constructions delays as a result of COVID-19 and weather delays with Southern Queensland Correctional Precinct - Stage 2 (\$201.9 million), transfer of equity to appropriation for construction activity expensed (\$4.5 million) partially offset by increased construction activity on other capital projects (\$4.4 million) and payment of 2020-21 equity receivable (\$4.3 million).

Equity withdrawals

The lower equity withdrawal is due to construction delays as a result of COVID-19 and weather delays with Southern Queensland Correctional Precinct - Stage 2 with cash held to be returned in 2022-23 (\$41.9 million).

Net decrease in cash and cash equivalents and Cash and cash equivalents – opening balance

The cash balance is due to lower than anticipated opening balance (\$3.1 million) and additional minor capital works projects to ensure the safety and security of correctional centres (\$1.3 million), and additional employee expenses.



Notes to the financial statements for the year ended 30 June 2022

28. Trust transactions and balances

	2022 \$'000	2021 \$'000
Prisoners' trust fund		
Revenue	31,737	33,354
Expenses	31,845	33,410
Net surplus	(108)	(56)
Assets	5,421	5,330
Liabilities	5,421	5,330
Net assets	-	-

Accounting policy

The Prisoner's Trust holds money in trust on behalf of prisoners in custody in compliance with s311 of the *Corrective Services Act 2006*. The transactions and balances related to the above arrangements are not recognised in the financial statements because the department acts only in a custodial role. The disclosure of these notes are for the information of users. The Queensland Auditor-General performs the audit of the department's trust transactions for the reporting period.

29. Summary of other accounting policies

a) Authorisation of financial statements for issue

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

b) 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 the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. 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 with the most significant effect are outlined in the following financial statement notes:

- Receivables — note 12
- Valuation of property, plant and equipment — note 16
- Depreciation and amortisation — notes 15-18

Further, the matters covered in each of those notes (except for depreciation and amortisation) necessarily involve estimation uncertainty, with the potential to materially impact on the carrying amount of the department's assets and liabilities in the next reporting period. Reference should be made to the respective notes for more information.

c) Currency and rounding

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

d) Comparatives

Comparative information reflects the audited financial statements for the period 1 July 2020 to 30 June 2021, except where restated to conform with the presentation for the period 1 July 2021 to 30 June 2022.

The comparatives for property, plant and equipment and depreciation includes application of the accounting standard AASB 1059 *Service Concession Arrangements: Grantors*. Refer note 17.

e) Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

Notes to the financial statements for the year ended 30 June 2022

29. Summary of other accounting policies (continued)**f) Financial instruments**

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

Cash and cash equivalents – refer Statement of Cash Flows

Receivables at amortised cost – refer note 12

Payables at amortised cost – refer note 20

Lease liabilities at amortised cost – refer note 18

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position. The department does not enter into transactions for speculative purposes, nor for hedging. The department is exposed to credit risk in relation to its receivables, refer note 12.

g) Insurance

The department's non-current physical assets and other risks, including those relating to business interruption following natural disasters, are insured through the QGIF. Premiums are paid on a risk assessment basis. In addition, the department pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

h) Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

Departmental bank accounts are grouped within the whole-of-government set-off arrangement with the Queensland Treasury Corporation (QTC) and do not earn interest on surplus funds, except for Canteen and Prisoner Trust operations which are interest bearing accounts. Interest earned from Canteen and Prisoner Trust operations remains with the department and is used for prisoner amenities. Interest earned on cash deposited with the Commonwealth Bank of Australia earned on average 0.65% (2021: 0.67%) during the reporting period. The department does not trade in foreign currency and does not undertake any hedging. The department is exposed to interest rate risk through cash deposited in interest bearing accounts.

i) 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 FBT and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the department, GST credits receivable from, and GST payable to the ATO, are recognised (refer to note 12).

j) Future impact of accounting standards not yet effective

At the date of authorisation of the financial report all Australian accounting standards and interpretations with future effective dates are either not applicable to the department's activities or have no material impact on the department.

k) Accounting standards early adopted

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

l) Climate risk disclosure

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

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

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

30. Events occurring after the balance date

There were no significant matters arising after the balance date which management is aware of as at the date of signing the Management Certificate.



Queensland Corrective Services

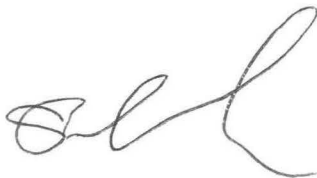
Management Certificate

for the reporting period 1 July 2021 to 30 June 2022

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with 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 financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the department for the financial year ended 30 June 2022 and of the financial position of the department at the end of that year.

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



Adam Black BCom FCPA CA
Chief Finance Officer



Paul Stewart APM
Commissioner

30 August 2022

30 August 2022



INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Queensland Corrective Services

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Queensland Corrective Services.

In my opinion, the financial report:

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

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

Basis for opinion

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

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

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

Key audit matters

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

Specialised building valuation (\$2,572 million) and depreciation expense (\$134 million)

Refer to note 16 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Queensland Corrective Services' specialised buildings were material at balance date and were measured at fair value using the current replacement cost method.</p> <p>An external valuer performed a specific appraisal for buildings at the Capricornia Correctional Centre as at 30 June 2022.</p> <p>For all remaining building assets, the external valuer performed a specific appraisal valuation as at 30 June 2019, and indexation has since been subsequently applied up to 30 June 2022.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> gross replacement cost, less accumulated depreciation. <p>The Department derived the gross replacement cost of its buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> identifying the components of buildings with separately identifiable replacement costs (known as unit rate categories) developing a unit rate for each of these components, including: <ul style="list-style-type: none"> estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit (e.g. \$/square metre) identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference indexing unit rates for subsequent increases in input costs. <p>The measurement of accumulated depreciation involved significant judgements for forecasting the remaining useful lives of assets.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> assessing the appropriateness of the building components used for measuring gross replacement cost with reference to the department's asset management plans and common industry practices obtaining an understanding of the methodology used and assessing its design, integrity and appropriateness using common industry practices assessing the competence, capability, and objectivity of the valuation specialist evaluating whether unit rates were current at balance date by comparing the unit rates and indices used against other publicly available information about movements in construction costs for similar assets evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> reviewing management's annual assessment of useful lives ensuring that no component still in use has reached or exceeded its useful life reviewing for assets with an inconsistent relationship between condition and remaining useful life.

Responsibilities of the department for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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

Report on other legal and regulatory requirements

Statement

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

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

Prescribed requirements scope

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



30 August 2022

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Letter of Compliance
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Table of contents Page 50 Glossary
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Enquiries and further information
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Other languages and formats
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Copyright
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Licence
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Page 1 Commissioner's message Page 3 About QCS
Non-financial performance	<ul style="list-style-type: none"> Government's objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 5
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Page 5
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Page 22
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 25
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 27
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Page 28
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Page 35
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 35
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 35
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 36
Governance – risk management	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 37
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 37
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 38

Summary of requirement		Basis for requirement	Annual report reference
and accountability	• External scrutiny	ARRs – section 14.4	Page 39
	• Information systems and recordkeeping	ARRs – section 14.5	Page 41
	• Information Security attestation	ARRs – section 14.6	Page 42
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Page 43
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 46
Open Data	• Statement advising publication of information	ARRs – section 16	Page 46
	• Consultancies	ARRs – section 31.1	Page 46
	• Overseas travel	ARRs – section 31.2	Page 46 Nil data to report
	• Queensland Language Services Policy	ARRs – section 31.3	Page 46
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 39 of Financial Statements (Refer to Financial Statements on Page 47 of the annual report)
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 40 of Financial Statements (Refer to Financial Statements on Page 47 of the annual report)

Glossary

Abbreviations and acronyms used through this report	
AGCC	Arthur Gorrie Correctional Centre
AMC	Asset Management Committee
AMHFA	Aboriginal and Torres Strait Islander Mental Health First Aid Course
ARMC	Audit and Risk Management Committee
BoM	Board of Management
BWC	Body-worn camera
CBHFA	Community Based Health and First Aid
CCC	Crime and Corruption Commission
CCTV	Closed Circuit Television
CREST	Community Re-entry Services Team
DFV	Domestic and family violence
DFVP	Disrupting family violence program
DISC	Digital and Information Steering Committee
DVO	Domestic violence order
EMDP	Early Management Development Program
E2E	End to End
ELT	Executive Leadership Team
FPC	Finance and Procurement Committee
ICT	Information and Communication Technology
IGB	Investment Governance Board
IASMCW	Infrastructure, Asset Services and Major Capital Works
IOMS	Integrated Offender Management System
IT	Information technology
IVET	Integrated Vocational Education and Training
MoU	Memorandum of understanding
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
OCI	Office of the Chief Inspector
OIMIRG	Operational Inspection and Major Incident Review Group
OOC	Operational Oversight Committee
OST	Opioid substitution treatment
OV	Official Visitor
PBQ	Parole Board Queensland
PC	People Committee
PTS	Prisoner Telephone System
QAEHS	Queensland Alliance for Environmental Health Sciences
QAO	Queensland Audit Office
QCS	Queensland Corrective Services
QGEA	Queensland Government Enterprise Architecture



QPS	Queensland Police Service
QPSR	Queensland Parole System Review
QSA	Queensland State Archives
QWIC	Queensland Wide Interlinked Courts
ROAM	Record of Offender Analysed Movement
RTO	Registered training organisation
SMART	Streamlining the Management and Allocation of Resources and Talent
SOPIM	Sexual Offender Program for Indigenous Males
SCSU	Specialised Clinical Services Unit
SQCP-S2	Southern Queensland Correctional Precinct Stage 2
TWCC	Townsville Women's Correctional Centre
TWES	Time to Work Employment Service
USC	University of Sunshine Coast



