

ANNUAL REPORT 2022–23



Queensland
Corrective Services



Queensland
Government

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 2022–23. 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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Contact details for additional hard copies:

Telephone: 13 74 68

Website: www.corrections.qld.gov.au

Email: CorpGov@Corrections.qld.gov.au

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Letter of compliance

29 September 2023

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

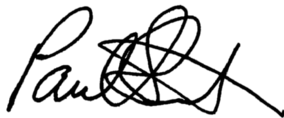
I am pleased to submit for presentation to the Parliament the Annual Report 2022–2023 and financial statements for Queensland Corrective Services.

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 on page 52 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

Table of contents

Commissioner's message	1
About Queensland Corrective Services	3
Purpose	3
Vision	3
Our operating environment.....	3
Environmental factors	4
2023–24 outlook	4
Non-financial performance	5
Queensland Government objectives for the community	5
QCS objectives	5
Safer correctional environments.....	5
Humane management of prisoners and offenders.....	10
Partnering and community collaboration	13
Reduce crime	18
National and whole-of-state government initiatives.....	22
National comparison 2021-22	23
Service areas and standards.....	24
Financial performance summary	27
Income and expenses	27
Operating result	27
Summary of financial position	27
Comparison of actual financial results with budget	28
Chief Financial Officer statement	28
Governance – management and structure	29
Organisational structure	29
Executive management	30
Government bodies	37
Public sector ethics.....	38
Human rights	38
Queensland public service values	39
Governance – risk management and accountability	39
Risk management.....	39
Audit and Risk Committee	40
Internal Audit	41
Operational performance reviews	41
Complaints management system	42
External scrutiny	42
Internal inspections, investigations and reviews	43
Official Visitors Scheme.....	44
Information systems and recordkeeping	44

Governance – human resources.....	46
Strategic workforce planning and performance.....	46
Industrial and employee relations.....	50
Early retirement, redundancy and retrenchment.....	50
Open data.....	50
Financial statements	51
Management Certificate	51
Independent Auditor's Report.....	51
Compliance checklist	52
Glossary	54

Commissioner's message

I am proud to present the 2022–23 Annual Report for Queensland Corrective Services (QCS).

It has been another significant year of milestones and achievements for the agency and our officers have worked tirelessly to ensure our vision to enhance the safety of Queenslanders remains the highest priority.

This year saw the transitioning of the Queensland Parole System Review recommendations to business-as-usual operations, following the closure or completion of all 89 recommendations that were supported or supported in-principle since the review was launched in 2017.

Reforms were also introduced to support the successful reintegration of individuals into the community to decrease their chance of reoffending upon release from prison, contributing to safer communities.

It has been a year of growth for much of the agency, with a focus on the new Lockyer Valley Correctional Centre (formerly known as Southern Queensland Correctional Precinct Stage 2). A commissioning team and a Chief Superintendent General Manager were appointed this year and significant progress has been made on the construction of the centre, which will have a focus on rehabilitation and wellbeing to reduce reoffending. Its operating model represents a new direction for Queensland Corrective Services, with many services to be provided on site, including alcohol and drug rehabilitation. Once fully operational, the over 1500-bed men's correctional centre will deliver more than 800 new permanent full-time jobs to the Lockyer Valley region.

Training to equip and empower QCS officers remained a priority for the agency and a new suite of training materials for Community Corrections officers was introduced to foster evidence-based, contemporary, best practice case management in QCS. Newly appointed case managers will now undergo a 5-week 'Foundations' training program, while existing officers will have the opportunity to participate in the new 'Alignment' course which has already been delivered to over 580 community corrections officers in Queensland.

To further enhance officer safety, the rollout of additional body worn cameras (BWC) continued in correctional centres across the state. Over 720 BWCs have been deployed to identified areas to maximise safety and security. BWCs complement CCTV systems used in high security and assist when investigating incidents. They also serve as a strong deterrent to antisocial behaviour and assaults.

The state-wide Bunk Bed Program in our high security correctional centres has also contributed to overall safety enhancements, and increasing built bed capacity. This eliminates ligature points and ensures fire safety. As of June 2023, we have delivered more than 2900 purpose built beds in secure cells.

The *QCS Mental Health Strategy 2022-2027* was launched this year to support the agency in achieving its strategic vision of a corrective services system that recognises and supports all people in our care and custody who are living with mental ill health.

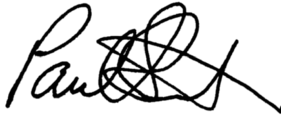
We have also developed the *QCS Interim Women's Strategy 2023-2025* that will lay the foundation to create programs and services within a holistic women's system with a focus on gender-centric, person-centred, culturally safe and trauma informed initiatives. This Interim Strategy provides a framework for how QCS manages women in our custody and ensures our officers are empowered to operate with empathy, hold perpetrators to account and support victim-survivors.

Domestic and family violence (DFV) continues to be an endemic issue within our communities, and the Disrupting Family Violence Program (DFVP) was introduced this year to support perpetrator rehabilitation through medium intensity training programs. The 50–75-hour programs seek to reduce violent and abusive behaviours in intimate partner relationships, with a strong focus on victim safety. The agency works in partnership with Youth and Family Services and the program has been successfully delivered across Woodford, Maryborough, Wolston and Capricornia Correctional Centres.



All of QCS' initiatives are underpinned by *Corrections 2030*, our strategic roadmap that provides the foundation for delivery of QCS services through safety, excellence, empowerment, respect and accountability. *Corrections 2030* shapes our commitment to long-term solutions to manage the demand on the correctional system.

I would like to acknowledge and thank our officers for the work they do every day to make Queensland safer for everyone. It is truly an honour to lead this agency and I look forward to continuing our work, building on our priorities and delivering the best frontline public safety service we can.

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

Paul Stewart APM
Commissioner



About Queensland Corrective Services

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 2022–26, is to enhance the safety of Queenslanders through humane, modern, sustainable, and evidence-based corrective services to maximise rehabilitation outcomes and reduce recidivism.

Our operating environment

Key achievements in 2022–23

QCS has a vital role in managing society's most complex and challenging people to keep our communities safe. In 2022–23, our key achievements were as follows:

- transitioned the Queensland Parole System Review (QPSR) recommendations to business-as-usual operations, following the closure or completion of all 89 recommendations that were supported or supported in-principle
- finalised a new suite of Community Corrections training materials, including 'Foundations' an upfront 5-week training program for newly appointed case managers which commenced on 3 July 2023, and the 'Alignment' course for existing staff which has been delivered to 581 staff
- progressed critical correctional centre enhancements including upgrades to potable and wastewater infrastructure, enhancements to low security accommodation buildings and the supply and installation of cuff hatches to increase officer safety
- continued to install bunk beds in high security correctional centres, with over 2900 bunk beds installed since the program's commencement in 2018–19
- continued to rollout body worn cameras (BWCs), with 720 BWCs in circulation across the state, strategically deployed to identified areas to maximise safety and security
- commenced recruitment for the Lockyer Valley Correction Centre commissioning team including the appointment of the Chief Superintendent, General Manager of the centre
- developed the *QCS Mental Health Strategy 2022-2027*, which provides a strong foundation to assist QCS in achieving its strategic vision of a corrective services system that recognises and supports all people in QCS' custody and care living with mental ill health
- developed the *QCS Interim Women's Strategy 2023-25*, which provides a framework to embed gender-centric, person-centred, culturally safe, and trauma-informed programs and services within a holistic women's system
- progressed amendments to the *Corrective Services Act 2006* via the *Corrective Services (Emerging Technologies and Security) and Other Legislation Amendment Act 2023* to ensure the correctional system effectively responds to emerging technological and security threats such as drones, and supports frontline operations



- commenced implementation of certain recommendations from the Women's Safety and Justice Taskforce to improve services and supports for women in the correctional system.

Environmental factors

Prisoner growth

The main environmental factor impacting on the department's operations in 2022–23 was the continued long-term growth in prisoner numbers. Over the past 10 years, from June 2013 to June 2023, prisoner numbers have increased by 69 per cent. Specifically, during the 2022–23 period, there was a significant rise in prisoner numbers, peaking at an all-time high of 10,389 in May 2023. This represented an increase of over 1050 prisoners since July 2022.

COVID-19 impacts

In 2022–23, QCS continued to manage the impacts of COVID-19:

- through ongoing planning coordinated by the State Corrections Operations Centre
- utilising pandemic response management planning tools
- providing vaccinations for QCS officers and prisoners.

QCS continued to ensure the rights of people in our care were upheld to the greatest extent possible, including continuation of industries, education programs, and prisoner visits with family.

During 2023–24, QCS will continue to monitor and manage any ongoing impacts of the pandemic on the corrective services system. This will be done 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.

2023–24 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 2023–24, QCS will:

- continue to safely manage the demands of the prison population and work collaboratively with other criminal justice agencies to implement innovative responses to manage the ongoing demand on the criminal justice system
- continue to successfully engage officers and stakeholders to deliver quality services aimed at reducing recidivism
- embed gender appropriate and evidence-based best practices to address offending behaviour and support reintegration of women involved in the corrective services system, including the implementation of the Women's Safety and Justice Taskforce recommendations
- continue to enhance the department's anti-corruption framework
- continue to increase cultural liaison support, and progress Closing the Gap priority reforms to improve outcomes for Aboriginal and Torres Strait Islander prisoners and offenders
- continue to support the work of the Parole Board Queensland in relation to parole applications
- continue to optimise the investment of resources in world-class equipment, technology, and facilities to meet the current and future challenges facing the Queensland correctional system including exploring opportunities for enhanced in-cell technologies in correctional centres
- continue to enhance psychological and disability support services in correctional centres
- progress the department's capital works program including:



- major construction of Lockyer Valley Correctional Centre will be completed which will result in more than 1500 additional beds
- commencing installation of information technology infrastructure in correctional centres to enhance the provision of health care
- undertaking pre-commencement activities including design works, site investigations and other preliminary works for the future expansion of the Townsville Correctional Precinct and future establishment of a new Wacol Precinct Enhanced Primary Health Care facility located at Brisbane Correctional Centre.

Non-financial performance

Queensland Government objectives for the community

QCS supports the Queensland Government's objectives for the community:

- Good jobs: Good, secure jobs in our traditional and emerging industries
- Better services: Deliver even better services right across Queensland
- Great lifestyle: Protect and enhance our Queensland lifestyle as we grow.

In 2022–23, QCS contributed to the following Queensland Government sub-objectives for the community:

- **Keeping Queenslanders safe:** partnering with Queensland Health to protect the health of prisoners, offenders, officers and visitors, including pandemic preparedness.
- **Building Queensland:** increasing prison capacity to meet the demands of the correctional system, and developing an infrastructure plan for the future.
- **Supporting jobs:** supporting up to 900 jobs during peak constructions of the Lockyer Valley Correctional Centre.
- **Investing in skills:** 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:** increasing the corrective services workforce and delivering modern, sustainable and evidence-informed corrective services to rehabilitate prisoners and offenders, reduce recidivism and support community safety.

QCS objectives

QCS' strategic objectives, as set out in the 2022–26 QCS Strategic Plan, are as follows:

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

In 2022–23, QCS made significant progress in delivering on the objectives of the strategic plan.

Safer correctional environments

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 2022–23, QCS continued to provide increased support, better training, and new equipment for our frontline officers, which has ensured modern, fit-for purpose practices aligned with international best practice in both custodial and community corrections settings. Improved safety in our correctional facilities has 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 2022–23, QCS continued work to increase prison capacity and focus on health and rehabilitation approaches with the ongoing construction of Lockyer Valley Correctional Centre. Further, detailed business case work was undertaken for prisoner capacity and health services in north and south Queensland, respectively. This work resulted in new investment for the following:

- pre-commencement activities for the future expansion of the Townsville Correctional Precinct and the future establishment of a new Wacol Precinct Enhanced Primary Health Care facility located at Brisbane Correctional Centre
- installation of information technology infrastructure in correctional centres to enhance the provision of health care
- an Enhanced Community Corrections Pilot in Townsville to enhance court advice and prosecution support services to reduce the imprisonment of First Nations peoples, maximise rehabilitative outcomes and put downward pressure on rates of recidivism.

The implementation of the QPSR recommendations was finalised in 2022–23. Investment in reforms following the review has enabled QCS and other government departments to enact long term, sustainable changes to the corrective services system to support community safety. Significant milestones include:

- Finalising and implementing Phase 2 of the End to End Case Management Project, including roll out to all women's correctional centres in Queensland.
- In partnership with Queensland Health, the continued roll out of the Opioid Substitution Treatment Program in correctional centres to better support prisoners and the safety and security of officers within correctional centres.
- Delivery of an evidence-informed Community Corrections Curriculum to support frontline officers.

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

Safer cell design

In Queensland, 92.9 per cent of all secure cells have a safer cell design. This equates to 7212 (95.5 per cent) built beds within secure safer cells. Every high security correctional centre has safer cell designs.

In 2022–23, a state-wide program to address ligature points within detention units was commenced. These works are necessary to manage prisoners identified with complex behaviours.

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. As of 30 June 2023, 30 recommendations had been implemented or closed.

The QCS *Anti-Corruption Strategy 2020–2025* articulates the vision outlined in the QCS 10-year Strategic Plan, *Corrections 2030*, and is guided by the recommendations of Taskforce Flaxton to drive improvements in corruption resistance. The anti-corruption policy framework was further enhanced during 2022–23 through the release and implementation of new Conflict of Interest and Other Employment Policies which provide guidance to officers on areas of identified key risk to the agency.



The Professional Standards and Governance Command, through the work of the Ethical Standards Group, continues to proactively monitor, detect and investigate alleged corrupt conduct, taking appropriate action to prevent corruption and the risk of corruption in Queensland prisons.

QCS has also been actively working to assist with the establishment of the Office of the Inspector of Detention Services which will provide independent and greater oversight to Queensland's detention facilities.

Lockyer Valley Correctional Centre

In June 2019, the government announced the construction of a new men's correctional facility near Gatton, formally named the Lockyer Valley Correctional Centre (LVCC) on 9 August 2023.

Construction of the facility commenced in January 2021, with a guaranteed construction sum contract awarded in June 2022. Major construction is expected to be complete by the end of 2023 with commissioning occurring in 2024, subject to adverse weather conditions.

The new state-of-the-art centre will be the first in Queensland to be purpose built to support End to End case management with a health and rehabilitation design and operating model that includes enhanced mental health, drug, and alcohol rehabilitation services.

With a total investment of \$861 million, LVCC 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 800 permanent jobs will be created once operational in 2024.

State-wide bunk beds project

\$44 million has been invested into the state-wide Bunk Bed Program and as of June 2023 has delivered more than 2,900 purpose built beds to further increase built bed capacity. The 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.

In 2021–22, funding of \$8 million was provided for the third round of the state-wide Bunk Bed Program and at the end of June 2023, 734 installations had been completed. This has required both the physical installation of bunks beds and design considerations to eliminate ligature points and ensure fire safety. Approximately 27 jobs have been supported by this program to date.

At the end of June 2023 over 3900 additional beds including the bunk beds were added to the correctional system since 2015.

By the end of 2024, QCS will have delivered more than 6000 extra beds for prisoners across Queensland since 2015.

Body worn cameras

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

As of 30 June 2023, 720 BWCs were available for use in correctional centres across the state. Each correctional centre strategically deploys their allocation of BWCs to identified officer posts in order to maximise safety outcomes.

Body scanning

In 2022–23, QCS continued to investigate the potential use of body scanners for human imaging to detect concealed objects within Queensland correctional facilities. The *Corrective Services (Emerging Technologies and Security) and Other Legislation Amendment Act 2023* has received assent, with most provisions having commenced on 2 June 2023. This includes important amendments to provide clear authority to use x-ray body scanners.

Investments of \$3.355 million over four years from 2023–24, including \$1.025 million ongoing and \$11 million capital has been provided to implement body scanning technologies across all three secure female centres across the state. To determine the effectiveness of the technology and 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 2023–24.

Drone detection

Contraband introduced by drones is an emerging threat that places the safety and security of corrective services facilities at risk. In 2022–23, QCS continued to explore emerging technologies, operational responses and legislative options to address the issue of drones being operated over and 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. QCS continues to proactively engage with other correctional jurisdictions, the Queensland Police Service and federal agencies to understand and combat the risks that drones present to corrective services facilities.

QCS is developing options for a trial of drone detection technology to be conducted during 2023–24.

Officer Safety Committee

In 2018–19, QCS commenced a systemic review of the use of force and how 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 with national and international practical experience and perspectives on officer safety best practices. The review made several short and long-term recommendations to enhance safety across the correctional system, one of which was the establishment of the Officer Safety Committee.

In 2022–23, the Officer Safety Committee provided governance for the following activities:

- Safety Hood Review
- Review of Haven Riot Equipment for Maximum Security Unit Officers and Dog Handlers
- Emergency Management Capability Discussion Paper.

Workplace health and safety

In 2022–23, QCS focused on continuing its efforts to embed a safety culture across all areas of the agency. As a commitment to the QCS health, safety and wellbeing management system, significant work was undertaken to review, develop, consult and release a substantial number of core policies, practice directives and subordinate documents. These QCS health, safety and wellbeing management documents are being progressively released under five tranches and demonstrate our commitment across all areas of workplace health and safety, injury and illness management, mental health and wellbeing, and psychological safety.

Three tranches were released and implemented in 2022–23:

- Workplace Health and Safety – Consultation and Participation. This tranche provides a system that enables consultation with workers and their representatives regarding health and safety matters and ensures consistent communication practices.
- Injury Management. This tranche establishes the principles and obligations of QCS in supporting workers to return to productive employment as quickly and safely as possible following a physical and/or psychological, work-related, or non-workers' compensation related injury or illness.
- Risk, and two sub-tranches Emergency and Hazardous Chemicals. The risk tranche confirms the QCS work health and safety (WHS) risk management framework to ensure identification and management of WHS risk, as far as is reasonably practicable. The Emergency and Hazardous Chemicals sub-tranches provide further direction regarding the management of specific hazards and risks in the QCS environment.

The remaining two tranches, Health and Wellbeing and Leadership, and Accountability and Roles are scheduled for release in 2023–24. All tranches are subject to extensive worker consultation across



QCS and stakeholder consultation with Together Queensland union prior to approval, release and implementation.

Workplace Health and Safety Queensland (WHSQ) released Managing the Risks of Psychosocial Hazards at Work Code of Practice (CoP) on 1 April 2023. This was concurrent with amendments to the Work Health and Safety Regulation 2011 to specify the duty of the Persons Conducting a Business or Undertaking (PCBU) to manage psychosocial risks at work.

Following the amendment to the legislation and the release of the CoP, QCS commenced activities, led by senior leaders, focused on the identification and management of psychosocial hazards, including the development of risk management plans across the agency. These activities continue to progress with worker consultation facilitated at a workplace level.

QCS continues to work with WHSQ, WorkCover Queensland and other relevant stakeholders 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 2022–23, QCS continued to deliver research and evaluation activities to provide a strong evidence-base for correctional policy and practice. Research and evaluation activities included conducting internal and external commissioned research projects and evaluations, and supporting external researchers to progress work to add to QCS' collective body of knowledge on corrections related issues. QCS also published a revised version of its five-year strategic research agenda, which aligns the work of the Research and Evaluation Group and external researchers with the agency objectives outlined in *Corrections 2030*.

Several internally conducted research projects were delivered by QCS including an analysis of factors related to serious assaults on officers, and the factors associated with suicide committed by persons in custody. Other internally led research projects continue to be progressed, including a review into the unnatural deaths of ex-prisoners and offenders in the community, an analysis of trends on individuals managed under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, and an evaluation of the pilot First Year Mentoring Program for custodial correctional officers.

In 2022–23 QCS also commissioned and provided oversight for research and evaluation projects conducted by external consultants. These included a literature review on best practice in the design and delivery of alcohol and other drugs programs in correctional settings, and an evaluation of the Post-release Supported Accommodation Program.

QCS continued to develop its research partnerships with key Queensland and national tertiary institutions and other government agencies in 2022–23, including facilitating 27 research projects conducted by external researchers, supporting student placements for the Queensland University of Technology, and continuing strong partnership arrangements with Griffith University through the Griffith Criminology Institute's Social Analytics Lab. QCS continued to work closely with the Queensland Government Statistician's Office (QGSO) to support research activities which provide the evidence for system wide trends on the Queensland criminal justice sector using data from corrections and other criminal justice agencies.

Drug and Alcohol Strategy

In 2022–23, QCS implemented several key initiatives under the *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 rollout of wastewater testing across the state, and further research into alternative drug testing methods for both prisoners and offenders.

QCS continues to work with Queensland Health to investigate joint harm-reduction initiatives, including blood borne disease education and awareness.



QCS aims to reduce the demand for illicit substances in its prisoner and offender population through re-designed re-entry services that connect individuals to support services after release and delivering First Nations-specific rehabilitation programs. Work is currently underway to develop QCS' Drug and Alcohol Strategy Action Plan 2023–24.

Wastewater drug testing

In 2021–22, QCS engaged with Queensland Alliance for Environmental Health Sciences (QAEHS) to commence the implementation of 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.

During 2022–23 the urinalysis-based random drug testing program was formally retired and replaced with wastewater drug testing.

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 Crime and Corruption Commission's (CCC's) *Taskforce Flaxton*, an Intelligence Review was conducted by an experienced Specialist Intelligence Analyst from the Australian Criminal Intelligence Commission.

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 officers and the community.

Since the commencement of the program, 37 recommendations have been successfully implemented.

Humane management of prisoners and offenders

Strengthening the parole system by continuing transitional activities from 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 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.

From 1 July 2022, the QPSR reform was 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 committed to increasing 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.

The key achievements for 2022–23 included:

- finalisation of 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 help officers undertake their roles effectively and meaningfully engage with individuals subject to supervision
- progression of the Streamlining the Management and Allocation of Resources and Talent (SMART) project, including the implementation of a contemporary and centralised recruitment strategy to support Community Corrections Officers receiving the newly designed training curriculum prior to commencing management of a caseload in their workplace
- implementation of a Practice Leadership Framework, to embed and enable the professional development of Community Corrections Officers through coaching, guidance and reflective practice
- delivery of notifications of enhanced domestic and family violence order (DVO) information through the introduction of an automated technical solution between the Department of Justice and Attorney-General and QCS
- finalising Phase 2 of the End to End Case Management Project and the design of an End to End Case Management Operating Model which could be broadly applied across the state
- transitioning to an integrated approach to deliver in-custody case management by embedding End to End case management functions within Sentence Management Services at Townsville Correctional Centre under a newly designed operating model
- implementation of End to End Case Management at all women's correctional centres located in South East Queensland (SEQ) including Brisbane Women's, Southern Queensland and Numinbah Correctional Centres, as well as the Helana Jones Centre
- implementation of the End to End operating model for women under the supervision of Community Corrections, enabling QCS to realise the full extent of End to End Case Management for women across all correctional environments in Queensland
- commencing the recruitment of additional Cultural Liaison Officers across all Community Corrections including the High-Risk Offender Management Unit
- engaged Mr Milton Griffin KC to commence a further independent review of the Queensland Parole System.
 - refer to section **Partnering and community collaboration** (page 14, Opioid substitution treatment in correctional centres).

QCS has commenced planning for longer-term strategies for the continued strengthening of the Queensland parole system.

Suicide Prevention Action Plan

During 2022–23, 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 Queensland Health in relation to scoping an additional training package for QCS officers focussed on the clinical assessment of suicide risk
- providing professional development training opportunities to QCS psychologists and counsellors, to enhance their ability to identify and respond to vulnerable prisoners and offenders
- 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.

Disability services and supporting prisoners to access the National Disability Insurance Scheme

QCS works closely with Queensland Health and the National Disability Insurance Agency (NDIA) to provide medical, physical and psychological support to prisoners with a disability, and makes reasonable adjustments, where possible, to the correctional environment to support specific disability needs.

In 2022–23, QCS established a state-wide disability services team to provide support for prisoners with a disability. The team is centrally managed within QCS' Psychological Services Unit (PSU) and contains disability practitioners who work closely with correctional centre officers and prisoners requiring disability support and access to the National Disability Insurance Scheme (NDIS).

During 2022–23, QCS continued to work collaboratively with inter-departmental teams such as the Assessment and Referral Team through the Department of Child Safety, Seniors and Disability Services, and the NDIA's Justice Liaison Officers to support prisoners and offenders to access the NDIS.

Additionally, QCS continued to participate in key disability-related governance arrangements, including the Queensland Disability Reform and Implementation Interdepartmental Committee, Queensland Executive Steering Committee, Disability Reform Housing Sub-Committee and Youth Justice partner agency working groups. QCS' internal disability working group also continued to meet to provide oversight of all disability related matters for QCS.

In 2022–23, QCS delivered a new Disability Service Plan to support *Australia's Disability Strategy 2021-2031* and the new State Disability Plan. QCS is currently developing a disability strategy to guide QCS from its current state to a desired end state, in which people with disability in QCS' custody and care are identified and assessed early, treated with dignity and respect, and have access to the reasonable adjustments and supports they need to participate on equal terms.

As of 30 June 2023, at least 294 prisoners and 283 offenders are known to have access to the NDIS.

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

Over the past 12 months QCS has created an additional 34 new Cultural Liaison Officer roles in Community Corrections agency-wide, effectively doubling the number of identified roles in QCS. The additional positions allows QCS to provide cultural and professional assistance to our First Nations officers and build the cultural capability of QCS. They will also provide greater accessibility and support for Elders, community and other critical stakeholders, which will enhance QCS' ability to provide culturally safe services to reduce the over-representation of Aboriginal and Torres Strait Islander people in our care.

The newly created position of Chief Superintendent, First Nations and Cultural Capability, will lead the development, prioritisation, and delivery of innovative, culturally safe, and evidence-based strategies



and initiatives designed to target the high rates of adult Aboriginal and Torres Strait Islander incarceration in Queensland. The Chief Superintendent will be assisted by the significant investment in Murrighagun Cultural Centre by increasing full time employment (FTE) from three to nine permanent FTEs and one 12-month temporary FTE.

A great deal of change is required to address the overrepresentation of First Nations people in the criminal justice system and QCS is undertaking several initiatives to improve outcomes and drive down incarceration rates. In June 2023, the QCS First Nations Strategy was drafted, which highlights opportunities for partnership to address overrepresentation. Work to finalise the Strategy will continue in 2023–24. The QCS Reconciliation Action Plan (RAP) has been informed by extensive internal and external consultation and is in its final stages of development. The RAP contains measurable actions that build reconciliation between First Nations people and non-Indigenous people.

With the signing of Queensland's Path to Treaty Commitment, we have reached a historic milestone on the journey to reconciliation. QCS welcomes the opportunity to engage in this process and since February 2022, has been represented on the Queensland Government Treaty Readiness Committee by the Chief Superintendent, First Nations and Cultural Capability. In November 2022, QCS established an internal Path to Treaty Group whose role is to monitor whole of government Path to Treaty readiness progress and coordinate initial response planning for QCS. As part of our preparations for the Path to Treaty and Truth-Telling journey, QCS has commenced preliminary discussions and planning to identify current archive holdings so that we are able to collate all available data to inform our Path to Treaty program of work.

Through a culture of collaboration, innovation, and ethical conduct, the Murrighagun Cultural Centre will develop standardised frameworks, policies and practices for Correctional Centres and Community Corrections district offices.

Disability Strategy and Mental Health Strategy

Significant progress was made in 2022–23 to develop a desired future state for QCS in which people in our custody and care who live with a 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.

In May 2022, a Disability and Mental Health Strategy Discussion Paper was released to internal and external stakeholders. Through a series of presentations, workshops and written submissions, stakeholder feedback shaped the scope and identified priority areas for the emerging strategies. As a result of stakeholder feedback, the strategies were separated with the *Mental Health Strategy 2022-2027* published in December 2022. The Mental Health Strategy is implemented through annual action plans, which monitor progress against the identified priority areas. Development of the first Mental Health Action Plan has been finalised and it is due to be published in early 2023–24.

The Disability Strategy is under development and is a core focus for QCS. Additional targeted internal and external consultation is being undertaken to ensure the strategy is appropriately informed and fit-for-purpose. The Disability Strategy will also be informed by the submissions and recommendations arising from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. The voices of people with lived experience of disability, and their carers, will inform the final Disability Strategy which is expected to be completed in late 2023 or early 2024.

Partnering and community collaboration

Housing for parolees at risk of homelessness

QCS continues to work in partnership with a range of Queensland Government and non-government organisations to enhance post release housing outcomes for prisoners.

The 'Next Step Home – Women on Parole' initiative was developed by the then Department of Housing Communities, Housing and Digital Economy in partnership with QCS. Delivered by contracted service providers MARA project and Sisters Inside, Next Step Home provided support to 170 women in South East Queensland and 35 women in North Queensland between January 2018 and June 2021. On 1 May 2023, Department of Housing resumed the expanded Next Step Home



initiative following an evaluation, with MARA project operating in South East Queensland and Sisters Inside in Townsville. QCS provides support in the delivery of this initiative.

Since 2019, through funding provided through the QPSR reforms, QCS has partnered with St Vincent de Paul to deliver the Post Release Supported Accommodation (PRSA) Program to assist men where accommodation is a barrier to their release to parole with post release housing and support in Toowoomba, Moreton Bay, Townsville, and Cairns. The PRSA Program was the subject of an independent evaluation delivered in April 2023. The evaluation found universal support across all stakeholders for the PRSA approach of providing accommodation and support for men exiting custody to parole. Additionally, the program generated a small cost saving compared to a man remaining in custody, with additional savings expected with reduced impacts of COVID-19. Evaluation recommendations for improvements to the PRSA program are being considered as part of contract renewal and program improvement activities.

Since 2019, 293 men were supported through the PRSA Program (as at 30 June 2023), with 46 per cent of participants identified as Aboriginal 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 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.

The Victims Register also advises eligible persons when a prisoner has made an application for parole and provides them with the relevant forms to make a submission to Parole Board Queensland (PBQ). Since 2017, victims of DFV are eligible to register, regardless of the nature of the offence for which the prisoner is sentenced.

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.

As at 30 June 2023, there were 1752 eligible persons registered on the Victims Register.

During 2022–23, 1130 new applications were received and 824 were approved; 688 (83 per cent) of approved applications were linked to DFV.

In 2022–23, the QCS Victims Register participated in 73 interagency meetings, stakeholder engagement sessions, and victim support events to actively promote the register.

Victims Register hosted the biannual Victims Support Services Meeting in May 2023. This was an opportunity for victim support services to inform government agencies in relation to victim experiences in relation to seeking support and receiving information from relevant criminal justice system government agencies. The meeting agenda will continue to focus on opportunities to integrate government services to ensure victims of crime receive support including the timely notification of relevant information.

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 Opioid Substitution Treatment (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.

In 2022–23, implementation at all Phase 2 sites was finalised, and Queensland Health continue to recruit appropriately qualified clinical officers approved to prescribe and administer OST.

Community service projects

The Supervision of Community Service Orders form an integral part of Community Corrections' role in the criminal justice system. These orders (community service order, graffiti removal orders, alcohol fuelled violence orders, intensive correction orders, and fine option orders) are imposed by the courts to ensure individuals give back to the communities they have offended against. Community service work can also help individuals form worthwhile social contacts, gain employment and develop new skills.

QCS collaborated with local councils and non-profit groups in 2022–23 to help individuals perform unpaid community service. Community service projects include tasks such as improvement and maintenance activities, removal of graffiti and rubbish/waste removal; and restoration of parks, facilities and waterways. Additionally, some locations have partnered with animal welfare organisations, community support services and local councils to complete community service projects. In 2022–23, a total of 133,483 hours were performed by supervised individuals within the community, equating to \$3.8 million of work for communities across Queensland.

Regional communities have provided eligible low security prisoners the opportunity to develop employment skills and contribute to regional community needs by engaging in unique projects and work in communities near correctional centres or across 13 Work Camps currently operating across Queensland. Participating low security prisoners and those on the work camp program contributed towards 234,092 hours of community service, equating to \$6.7 million work of labour through activities such as aiding communities affected by natural disasters or weather events, maintenance of fences, cemeteries, heritage sites, playgrounds, and showgrounds.

The financial value of community work in 2022–23 was based on an hourly rate of \$28.75. The hourly rate is based on 20 per cent of the value of a penalty unit, which increases annually pursuant to Part 5A of the *Penalties and Sentences Act 1992*.

Electronic monitoring of youth on bail

On 22 March 2023, the *Strengthening Community Safety Act 2023* commenced, extending and expanding the trial of electronic monitoring devices as a condition of bail for eligible young people for a further two years and to include eligible 15 year olds.

On 19 June 2023, the Youth Justice (Monitoring Device Conditions) Amendment Regulation 2023 commenced, prescribing three additional geographical locations (Cairns, Mount Isa and Toowoomba) where eligible young people on bail may be subject to electronic monitoring.

As at 30 June 2023, QCS has fit 18 young people with an electronic monitoring device and will continue to supply and monitor these devices for young people on bail during the trial period.

Time to work employment service

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

The TWES is a national, voluntary, in-prison service for Aboriginal and Torres Strait Islander people. It seeks to provide support to find employment and reintegrate into the community upon release from prison.

Currently delivered in all centres, the TWES scope of service includes a comprehensive assessment of employment barriers and lifestyle needs, with development of a transition plan and linkage to post-release employment service providers. Support can be accessed at least one month from their earliest release date.

The partnership recognises the benefits of improving employment outcomes for Aboriginal and Torres Strait Islander prisoners and ex-offenders in Queensland.

BUSY Ability – ex-offender employment outcomes

QCS Community Corrections Officers are working closely with BUSY Ability to support the Workforce Australia ex-offender contract and sustainable employment outcomes for ex-offenders in the community.

QCS is working closely with BUSY Ability in their delivery of the Workforce Australia Specialist Ex-Offender Federal Government contract in Queensland since 1 July 2022. This specialist contract services ex-offenders from Bundaberg to the NSW border. BUSY Ability facilitate employability workshops throughout most Queensland correctional centres.

Once released, an ex-offender can register with BUSY Ability to support them in gaining sustainable employment post release. BUSY Ability access the employment pathway fund to upskill their job seekers with further study if required, and work-ready items such as licences, work clothes, tools, etc, including employer wage incentives. BUSY Ability provide an integrated service delivery approach with access and funding for health services including psychologists.

BUSY Ability are currently tracking employment outcomes for over 2000 ex-offenders who have been placed into employment since the contract commencement date.

Domestic and family violence prevention partnerships

Community Corrections aim to develop strong partnerships with local specialist DFV services, including for victim support, men's behaviour change programs and participation in local integrated service responses.

Supervised individuals who have been victims of DFV are provided support through referrals to appropriate victim advocacy services in their local area. Safety management planning and trauma informed practice is a key focus during their supervision.

QCS refers individuals convicted of DFV offences in the community to specialist services for DFV intervention through established local practices. The length and frequency of these programs can differ depending on location, level of funding, and available resources.

Throughout 2022–23, Community Corrections supported the Domestic Violence Prevention Centre's 27-week Men's Domestic Violence Education and Intervention Program (MDVEIP). This program provides a rolling curriculum whereby men convicted of DFV offences may be required to complete the program as a condition of a probation or parole order. The Office for Women and Violence Prevention fund the programs operating from Southport and QCS funded a program at Logan.

In 2022–23, 52 men completed the Logan MDVEIP. A total of 66 men commenced the program but failed to complete, for reasons including being returned to custody, excluded due to non-attendance, demonstrating disruptive behaviour within the program, or being assessed as unsuitable for the program.

In other locations, Community Corrections Officers refer offenders to men's behaviour change programs delivered by specialist DFV services through established local practices and funded by Office of Women.

Memoranda of understanding and partnership agreements

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

The Partnerships and Strategic Engagement Group within Strategic Futures Command currently maintains more than 40 agreements and MoUs with government and non-government agencies. At least nine were executed or renewed in the 2022–23 financial year. These agreements facilitate a range of important partnerships and functions, for example, university student placements, information sharing with law enforcement and intelligence agencies, research, training and education, community service, the provision of health services and other collaborative or joint processes.

One area of substantial focus for QCS partnerships is improving information sharing with other agencies. There are more than 20 active information sharing agreements in place with other agencies. 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

In 2022 QCS created an identified Chief Superintendent, First Nations and Cultural Capability position. As a senior member of the Executive Leadership Team, this position works closely with our stakeholders, the community, and the Department to lead in the development and provision of shaping and influencing Queensland's Aboriginal and Torres Strait Islander justice agenda and building our First Nations workforce.

Murridhagun Cultural Centre plays a critical role in being a culturally capable, best practice leader in advocating for and coordinating improved Aboriginal and Torres Strait Islander services across Queensland and the Torres Strait. Through a substantial investment in the FTE and building a culture of collaboration, innovation, and ethical conduct, the Murridhagun Cultural Centre will develop standardised frameworks, policies and practices for Correctional Centres and Community Corrections district offices.

QCS will also be focusing over the coming months and years on a number of important reforms we will lead including our 'Path to Treaty' and 'Truth Telling' journey as part of our commitment to the Reframing the Relationship Plan.

Reduce crime

New programs for addressing offending behaviour – Disrupting family violence program

During 2022–23, QCS continued to deliver the Disrupting Family Violence Program (DFVP) at Woodford, Maryborough, Wolston and Capricornia Correctional Centres.

The DFVP is either a 50 or 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 forming an integrated service delivery team. Program facilitators are supported through the Offender Intervention Unit, the Women's advocate and the Intelligence Advisor throughout the program, with Community Corrections also included in circumstances where DFVP participants are released to community supervision.

Enhanced programs for First Nations people – Strong and Solid Spirit

Between July 2022 and March 2023, QCS piloted the newly developed First Nations sexual offending program called Strong and Solid Spirit. Developed for QCS by the University of the Sunshine Coast, the Strong and Solid Spirit Program (SSS) is a rehabilitative program specifically designed for First Nations men who have been convicted of a sexual or sexually motivated offence. All participants who commenced the pilot program completed and reported positive experiences of the group.

In the 2023–24 financial year, SSS will recommence at Lotus Glen Correctional Centre, adopting recommendations made following the pilot program.

SSS is a flexible program taking an average of six months to complete, with participants undertaking a mixture of individual and group-based intervention with a focus on successful community reintegration and risk management. As SSS is tailored to the individual needs of each participant it is also suitable for those who categorically deny their offending, for those with cognitive difficulties, or identify as transgender, reducing barriers to intervention.

Designed in consultation with First Nations communities, SSS is not only culturally responsive for offenders, it also increases employment opportunities for First Nations men and women within QCS. First Nations programs officers work within program delivery teams to co-facilitate the program enhancing cultural responsiveness and safety.

Robust supervision and oversight of the program is maintained during implementation by the Offender Intervention Unit (Offender Rehabilitation Management Services) in consultation with program developers and the Murrumbidgee Cultural Centre. Evaluations of program impact will occur when an adequate sample of completers is available.

Programs for women – Sisters for Change

The Community Based Health and First Aid (CBHFA) Program 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. The program was first introduced at Townsville Women's Correctional Centre (TWCC) in 2018, and is known locally as 'Sisters for Change'.

In September 2022, 'Sisters for Change' was approved for accreditation by the QCS Offender Program and Services Accreditation Panel. Prior to this, an independent evaluation in 2020 of the TWCC program found that participants perceived prison to be safer and felt more hopeful and positive about the future, with boosted confidence, self-esteem, and life skills.

During 2022–23, 50 women graduated from the program with an additional 90 women who participated in various activities delivered by ‘Sisters for Change’ throughout the year, including peer health education sessions, visits with Elders, and safe women workshops.

The program engages First Nations Elders to ensure the cultural needs of participants are being met. It focuses on making correctional centres safer and healthier environments for everyone while also empowering women to develop the core skills and knowledge to successfully transition into the community post-release.

QCS is also partnering with Griffith University and women in custody to co-create the Transforming Corrections to Transform Lives (TCTL) initiative.

Research shows that imprisoning mothers contributes to a cycle of intergenerational disadvantage. Recognising and addressing the needs of mothers in our custody and care requires the transformation of correctional approaches to reduce recidivism and disrupt this cycle.

TCTL will improve how QCS responds to women and children in the correctional system by adopting a coaching approach that supports officers to provide gender-responsive, trauma informed support for women in custody to self-advocate, and child and family support to foster connection and reunification.

Expansion of specialist domestic and family violence courts

The Domestic and Family Violence (DFV) 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, duty lawyers and QCS 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.

The 2022–23 Queensland Budget announced that over the next five years, the Queensland Government has committed \$363 million for a package of reforms in response to the Queensland Women’s Safety and Justice Taskforce, *Hear Her Voice Report* which included seeking to provide expansion of specialist DFV courts. The next specialist DFV court will be located in Cairns and Brisbane, of which QCS will continue to be a part of.

An integrated response to address domestic and family violence

QCS supervises both perpetrators and victim survivors of DFV, 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 and completing referrals to effective DFV perpetrator programs. QCS also aims to develop strong partnerships with local specialist DFV services, including for victim support and participation in local integrated service responses. Supervised individuals who have been victims of DFV are also provided support through referrals to appropriate victim advocacy services in their local area.

In 2015, the Special Taskforce on DFV in Queensland delivered the report *‘Not Now, Not Ever – Putting an End to DFV 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, Mt Isa, Brisbane, Ipswich, Caboolture/Moreton Bay, Cairns, Mackay, and South Burnett (formerly Cherbourg). These specialist officers liaise with other government



departments and specialist DFV services to deliver quality safety management planning for victim survivors 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.

The Queensland Government reforms in response to the Queensland Women's Safety and Justice Taskforce, Hear Her Voice Report seeks to provide better support to women, and will include an expansion of High-Risk Teams across Townsville, Rockhampton, and South Brisbane. QCS will continue to provide dedicated officers in these additional locations to deliver enhanced safety and accountability.

Education and training

QCS provides a range of education and training opportunities to help prisoners develop employment skills and reduce the likelihood of reoffending after release.

To help prisoners build foundation skills, nationally accredited language, literacy and numeracy courses are delivered by Registered Training Organisations (RTOs) across Queensland Correctional Centres. Charters Towers School of Distance Education also offers literacy and numeracy studies and secondary-level courses in mathematics and english.

Vocational Education and Training programs are delivered by RTOs in all Queensland correctional centres, ranging from single units of competency to full qualifications. Full qualifications are available to prisoners under Certificate 3 Guarantee funding. Courses include automotive, business, clothing production, conservation, construction, engineering, first aid, fitness, furnishing, hairdressing, horticulture, hospitality, information technology, mining, and warehousing logistics. These can be used to transition into further education upon release, including apprenticeships and traineeships.

Tertiary education is delivered through partnerships with universities and is approved on a case-by-case basis, prisoners can utilise HECS-HELP funding for these studies. The preferred tertiary institution is the University of Southern Queensland who provide pre-loaded offline personal devices for students to hire, commencing with the Tertiary Preparation Pathway in readiness for university studies.

In 2022–23, a total of 5752 prisoners participated in one or more training and education courses throughout the state, of those 3031 identified as First Nations prisoners and 1789 were female prisoners.

Substance use rehabilitation programs

QCS provides cognitive behavioural based substance use rehabilitation programs of varying intensity (six to 100 hours) for people in custodial and community corrections settings regardless of sentence length and legal status. This includes maintenance programs to further enhance relapse prevention, harm minimisation or healing plans. All programs are accredited and delivered either by QCS officers or in partnership with non-governmental service providers. Programs are trauma-informed and gender and culturally responsive. First Nations programs are developed and delivered by First Nations peoples. Service delivery and practice is informed by research regarding effective correctional substance use interventions.

Individual counselling, delivered by local service providers, is available in the community to address complex needs, prepare individuals for program participation and encourage continued engagement with the service providers for the remainder of the order and beyond.

During 2022–23, there were 2862 completions of substance use rehabilitation programs in custody and in the community.

Community based sentences (interstate transfer) framework

The Community Based Sentences (Interstate Transfer) Act 2020 was implemented in 2021 with the formalisation of the National Operating Procedures occurring in May 2023 after final endorsement by the Corrective Services Administrators' Council. The participating jurisdictions alongside Queensland expanded during 2023, including South Australia, Western Australia, Tasmania, and Victoria.

The Community Based Sentences Framework (interstate transfer) establishes Queensland's participation in a national scheme for the transfer and enforcement of community-based sentences. It ensures community-based sentences remain flexible and support effective rehabilitation, reintegration, and supervision of offenders. Upcoming states to join the scheme will be Australian Capital Territory, Northern Territory and New South Wales, upon changes to their relevant legislation.

In 2023, QCS continued to operationalise the framework whilst working co-operatively with interstate jurisdictions to enact their legislation. There has been an increase in applications to transfer into Queensland. Since the scheme's inception, three incoming orders have been successfully registered, and as at 30 June 2023, there were a further six incoming applications.

Sexual offending programs

QCS is committed to reducing sexual recidivism. Adopting a trilogy approach which includes preparation, intervention and maintenance programs, the programs offered by QCS are designed to address sexual offending or sexually motivated behaviour. QCS offers sexual offending programs to men in custody and whilst subject to community supervision.

Participant selection is determined by sexual offending risk. A high intensity program of approximately 350 hours is available for high-risk sexual offenders with a moderate intensity, culturally specific and adapted program for cognitively impaired participants also available.

The QCS suite of sexual offending programs has undergone rigorous evaluations since 2010, resulting in reduced re-offending for participants compared with non-participants. To improve outcomes for First Nations men, QCS contracted the University of the Sunshine Coast to develop Strong Solid Spirt program which was piloted during 2022–23.

In the 2022–23 financial year, there were a combined 407 completions of sexual offending programs in custody and in community corrections. There were 165 sexual offenders who were also offered individual intervention, safety planning or assessment to address sexual offending in circumstances where they could not access group-based treatment.

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.

Interim Women's Strategy

The *Interim Women's Strategy 2023-2025* aims to implement cultural change to place women at the centre of QCS' efforts to break the intergenerational cycles of trauma and social disadvantage associated with imprisonment. The Interim Strategy will capture work underway across QCS to respond to the Women's Safety and Justice Taskforce report recommendations and provide a roadmap to position QCS as a top-tier, forward-thinking public safety agency in our response to women in our custody and care.

To reduce crime and make a difference to domestic violence victim-survivors, we need to consider the underlying causes of offending and take an evidence-informed approach which provides women with the opportunity to remain with their children and family, in their community.

The two-year Interim strategy provides a framework for driving system-based reforms for the management of women in our custody and care. The focus of this reform agenda will be equitable access to individualised care and support, empowering First Nations women, and listening to the voices of women to understand better practice approaches to turning lives around.

National and whole-of-state government initiatives

National Housing and Homelessness Agreement

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

In 2022–23 QCS received over \$1.8 million (exc. GST) in Commonwealth funding under the NHHA that funds a state-wide network of nine Re-entry Advisors and contributes to six non-government organisations to deliver dedicated re-entry support including practical assistance to apply for and secure post release accommodation. QCS continues to match this funding through over \$10 million annually in contracted reintegration support.

Closing the Gap

The 10-year QCS First Nations Strategy and annual action plans will drive strategic and operational reform needed to contribute to Closing the Gap in the incarceration of Aboriginal and Torres Strait Islander peoples. The Strategy includes a commitment to working in partnership with First Nations peoples and other critical stakeholders to support Aboriginal and Torres Strait Islander-led and locally owned solutions, forging strong partnerships across the criminal justice system.

The key focus for QCS will be developing collaborative partnerships with government agencies and other critical stakeholder groups to develop sustainable initiatives to address social inequities and implement post-release models of care to reduce incarceration and recidivism rates.

The Murridhagun Cultural Centre provides advisory, planning and support services to the department and Aboriginal and Torres Strait Islander prisoners and offenders. It is also leading an agency wide RAP.

Justice Policy Partnership

QCS plays an important role in contributing to the Justice Policy Partnership (JPP) which brings together First Nations experts, peak non-government organisations, and Australian, state and territory governments to take a joined-up approach to First Nations policy. The JPP meets on a quarterly basis and is co-chaired by the Chair of the National Aboriginal and Torres Strait Islander Legal Services and the Deputy Secretary of the Legal Services and Families Group in the Commonwealth Attorney-General's Department.



Under the JPP, representatives have committed to the 'Closing the Gap' targets of reducing the rate of Aboriginal and Torres Strait Islander adults held in incarceration by at least 15 per cent by 2031 (Target 10) and reducing the rate of Aboriginal and Torres Strait Islander young people (10-17 years) in detention by at least 30 per cent by 2031 (Target 11). The JPP is focussed on reducing the disproportionate rate at which First Nations people are incarcerated.

QCS is committed to five key strategic priorities to achieve the 'Closing the Gap' targets and outcomes through the JPP, being:

- 1) Building strong foundations within QCS so the agency can act effectively to improve outcomes for First Nations people in QCS' care and under QCS supervision.
- 2) Increasing rehabilitation and reintegration of prisoners and offenders to reduce recidivism and contribute to reducing over-representation of First Nations people in the correctional system.
- 3) Increasing reintegration and support services and working collaboratively with stakeholders to reduce First Nations disadvantage and risk factors to prevent people coming into contact with the correctional system and break the cycle of offending.
- 4) Enhancing criminal justice processes wherever possible to reduce the greater impact that criminal justice processes have on First Nations people.
- 5) Implementing a Cultural Capability Action Plan aimed at increasing the number of First Nations officers who work for QCS and ensuring ongoing attraction, retention, and progression.

Domestic and Family Violence Prevention

In 2022–23 QCS continued to progress actions and initiatives arising from the Queensland Government's *Domestic and Family Violence Prevention Strategy 2016-2026* which guides implementation of recommendations by the Special Taskforce from the 2015 report, *Not Now, Not Ever: Putting an end to domestic and family violence in Queensland*.

The Strategy's Fourth Action Plan (2022–23 to 2025–26) includes one QCS-led action: '*Enhance QCS' systems and processes for monitoring prisoners to ensure they do not breach Domestic Violence Orders*'.

In 2022–23, QCS reviewed and amended relevant operational policies to include considerations to reduce the risk of prisoners contravening DVOs. QCS published the relevant policies to ensure compliance with statutory requirements regarding information sharing contained in Part 5A of the *Domestic and Family Violence Prevention Act 2012* in addition to provisions in the *Corrective Service Act 2006*, and the *Information Privacy Act 2009*. This complements the implementation of technical changes to the Integrated Offender Management Systems (IOMS) to integrate DFV court results into IOMS to allow officers to act on them.

National comparison 2021-22

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 2023 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 31 January 2023.

Service areas and standards

Corrective Services	Notes	2022–23 Target/Est	2022–23 Actual
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	1.18
Assault rate:	2		
Serious assault (prisoner on officer)	3	0.00	0.11
Assault (prisoner on officer)	3	<0.24	0.93
Serious assault (prisoner on prisoner)	3	<0.69	3.41
Assault (prisoner on prisoner)	3	<3.40	10.94
Deaths from apparent unnatural causes:	4		
Aboriginal and Torres Strait Islander prisoners	4, 5	0.00	0.08
Non-Indigenous prisoners	4, 5	0.00	0.03
All prisoners	4, 5	0.00	0.05
Prisoner program completions	6	3,752	4,006
In-prison re-entry support	7	25,000	29,214
Prisoners in education (%)	8, 9	32%	29.7%
Prisoner employment (%)	10, 11	>70%	65.7%
Financial value of work performed in the community by prisoners from low security facilities (\$ million)	12	>\$5.5M	\$6.7M
Prisoners returning to corrective services with a new correctional sanction within two years (%)	14, 15	<48.4%	49.4%
Facility utilisation (%)			
Built cell capacity	16, 17, 18	90-95%	130.7%
Built bed capacity	19, 20	New measure	91.5%
<i>Efficiency measures</i>			
Cost of containment per prisoner per day (\$)	21, 22	\$215.00	\$251.09
Service: Building safer communities through responsive intervention and supervision			
<i>Effectiveness measures</i>			
Successful completion of orders (%)	23, 24	>70.0%	80.1%
Offender program completions	6	500	561
Post-release re-entry support	7, 25	15,000	23,109
Financial value of community service work performed (court ordered) (\$ million)	12, 13	>\$4.2M	\$3.8M

Corrective Services	Notes	2022–23 Target/Est	2022–23 Actual
Offenders discharged from community corrections orders who returned with a new correctional sanction within two years (%)	15, 26	<16.8%	23.6%
<i>Efficiency measure</i>			
Cost of supervision per offender per day (\$)	27	\$19.50	\$22.28

Notes:

- 1) This service standard measures escapes and absconds per 100 prisoners. There were 8 absconds from low security correctional facilities in 2022–23, equating to a full year rate of 1.18 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 Queensland Police Service and to officers in the Corrective Services Investigation Unit (CSIU).
- 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) This service standard measures deaths from apparent unnatural causes per 100 prisoners. In 2022–23 there were five deaths in custody from apparent unnatural causes.
- 5) 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.
- 6) 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.
- 7) 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.
- 8) 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.
- 9) Increasing costs and provider staffing issues have contributed to the 2022–23 target not being met. QCS is currently reviewing the education model to address these challenges.
- 10) Participation in prison industries provides prisoners with the opportunity to acquire vocational skills and contributes to their ability to gain and retain employment upon release. 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.
- 11) The variance between the 2022–23 Target/Estimate and the 2022–23 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 2022–23.
- 12) These service standards are proxy measures of effectiveness. In 2022–23, 224,092 hours of community service was completed by prisoners from low security facilities, a further 133,483 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.



- 13) The variance between the 2022–23 Target/Estimate and the 2022–23 Actual is due to the availability of community service projects, which have not yet returned to expected pre-pandemic levels.
- 14) This service standard measures all prisoners released during 2020–21 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 2022–23). Data includes returns to prison resulting from the cancellation of a parole order where a new offence was committed.
- 15) The variance between the 2022–23 Target/Estimate and the 2022–23 Actual reflects the challenges the criminal justice system faces in breaking the cycle of re-offending.
- 16) 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.
- 17) During 2022–23, Queensland's average daily prisoner population increased by 277 prisoners, or 2.8 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.
- 18) 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.
- 19) Built bed capacity measures the daily average prisoner population as a percentage of the number of built beds of correctional facilities.
- 20) In 2022–23, to address prison capacity constraints in correctional centres around Queensland, a further 237 additional beds were installed, bringing the total of beds to over 500 under the round 3 bunk bed program at correctional centres across the state, in addition to the 3800 already installed since 2015. By mid-2024, more than 5500 additional beds will have been delivered.
- 21) 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.
- 22) The variance between the 2022–23 Target/Estimate and the 2022–23 Actual is due to additional funding to manage the demands of a growing prisoner population, commissioning project for the Lockyer Valley Correctional Centre, wage escalation associated with enterprise bargaining and adjustments to superannuation policy.
- 23) 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; and Queensland Fine Option Orders, which require offenders to undertake unpaid work.
- 24) 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.
- 25) The variance between the 2022–23 Target/Estimate and the 2022–23 Actual is due to increased demand for housing re-entry supports post-release and a return to normal operations following the COVID-19 pandemic restrictions experienced in previous years.
- 26) This service standard refers to offenders who were discharged during 2020–21 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 2022–23). Offenders who spent any time in prison under sentence in their episode prior to being discharged from Community Corrections are excluded.
- 27) 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.



Financial performance summary

The following table summarises the operating result and financial position for the 2022–23 reporting period.

Statement of Comprehensive Income	2023 Actual \$'000	2023 Budget \$'000
Total Income	1,405,464	1,176,787
Total Expenses	1,317,462	1,176,787
Operating surplus	88,002	-
Statement of Financial Position	2023 Actual \$'000	2023 Budget \$'000
Total assets	3,495,335	3,341,908
Total liabilities	160,021	85,313
Net assets/equity	3,335,314	3,256,595

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 \$1.317 billion. Its two largest expense categories are employee expenses and supplies and services.

Operating result

The operating result for the department is a surplus of \$88 million for the 2022–23 reporting period. This operating result is due to the retention of appropriation funding received in 2022–23 to offset the impact on accumulated funds related to payments made in 2021–22 for:

- 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
- 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 2023 was \$3.335 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 \$498.5 million reflect progress to date on Lockyer Valley Correctional Centre, other various upgrade, expansion, and enhancement projects underway across the service.



Property, plant, and equipment capital acquisitions for the reporting period was \$335.8 million, due to:

- \$302.9 million work on the development of the Lockyer Valley Correctional Centre which will result in over 1500 additional beds
- \$32.9 million on various improvements and initiatives across the service.

Comparison of actual financial results with budget

Provision of budgetary reporting disclosures in note 26 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 2022–23 Service Delivery Statements. This is consistent with the government's commitment to more transparent financial reporting.

Chief Financial Officer statement

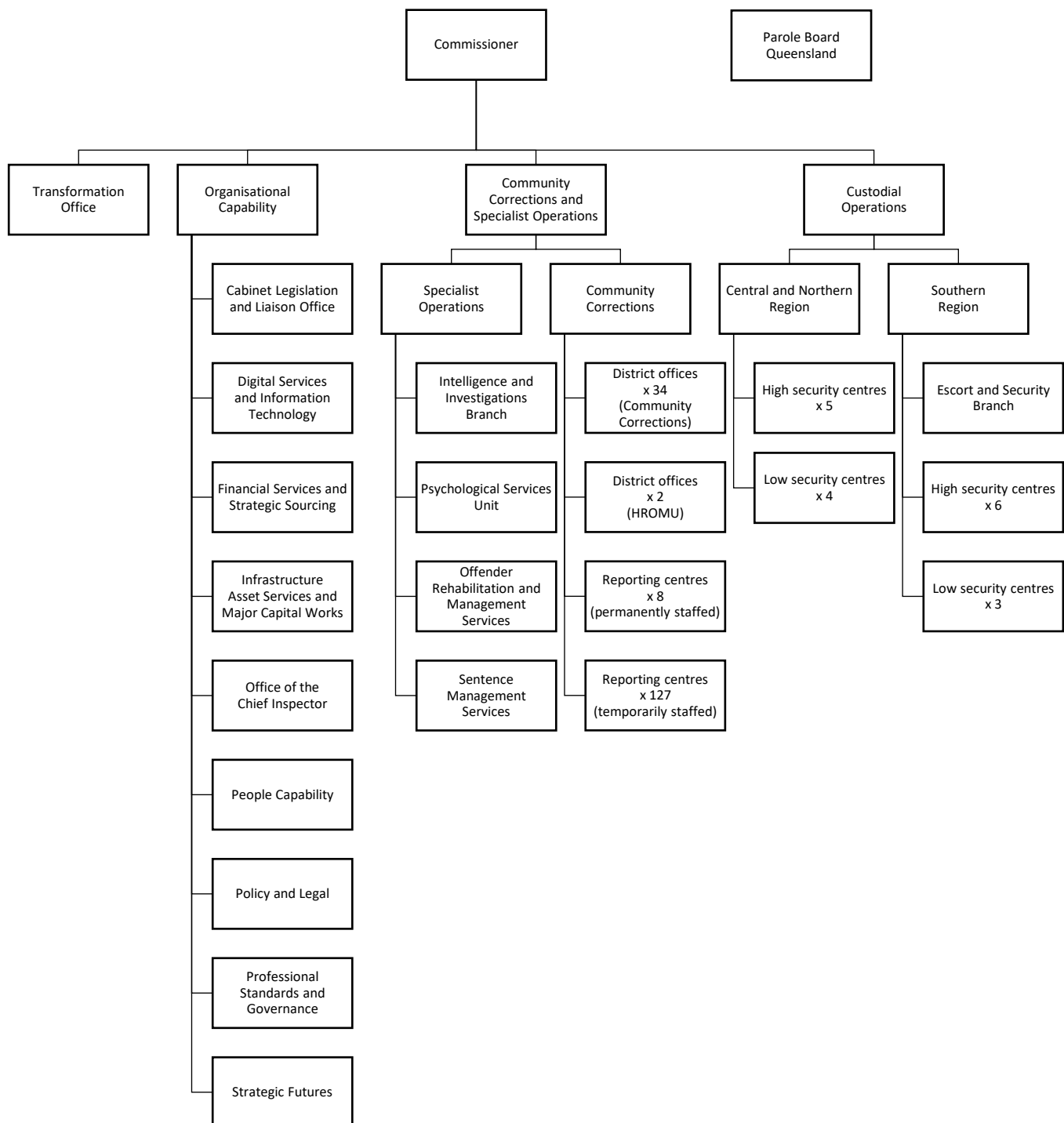
The Assistant Commissioner, Financial Services and Strategic Sourcing Command, is the appointed Chief Finance Officer (CFO) responsible for the financial administration of the department.

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

During 2022–23, the QCS Board of Management (BoM) continued with the department's trialled QCS corporate governance structure. The 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. During 2022–23 the BoM met fortnightly and published decisions on the department's intranet.

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

- Operational Oversight Committee (OOC)
- Finance and Procurement Committee (FPC)
- Workforce Governance Committee (WGC)
- Health, Safety and Wellbeing Governance Committee (HSWGC)
- 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 2022–23.

The Audit and Risk Committee (ARC) 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 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 177(1)(b) of the *Public Sector Act 2022* 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 2022–23 were the Commissioner (Chair); Deputy Commissioner, Organisational Capability; Deputy Commissioner, Community Corrections and Specialist Operations; Deputy Commissioner, Custodial Operations; CFO (Assistant Commissioner, Financial Services and Strategic Sourcing Command); and the Assistant Commissioner, People Capability Command.

In 2022–23, the BoM met 24 times.

Board of Management significant changes

The position of Assistant Commissioner, People Capability Command was added as a full member of the BoM in December 2022.

Board of Management - member profiles

Commissioner – Paul Stewart APM

Commissioner Paul Stewart APM joined QCS in 2018.

He commenced as Deputy Commissioner for Community Corrections and Specialist Operations and was appointed Commissioner from 3 July 2021.

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 Queensland Police Service, 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 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. He has held 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.

Acting Deputy Commissioner, Organisational Capability – Adam Black

Acting Deputy Commissioner Adam Black 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 Command and Office of the Chief Inspector.

Acting Deputy Commissioner Black commenced with QCS in 2021 as the Assistant Commissioner, Financial Services and Strategic Sourcing Command, and has over 28 years' experience in the Queensland public sector. His experience includes over eight years as Assistant Director-General and CFO of the Queensland Department of Education, as well as CFO and Executive Director of the then Department of Infrastructure and Planning and interim CFO of the Office of the Queensland Public Trustee. Deputy Commissioner Black also recently served as CFO of the Australian National University in Canberra from 2017 to 2020.

Acting Deputy Commissioner Black commenced acting as the Deputy Commissioner for Organisational Capability in May 2023. In this period, he has been instrumental in the reconvening of the First Nations Reference Committee, improvements to LVCC governance, oversaw the rollout of *The Corrective Services (Emerging Technology and security) and other Legislation Amendment Act 2023* and the implementation of the Digital and Information Strategy 2023-26.

Acting Deputy Commissioner Black has significant experience in managing large projects and transformational leadership. He has also helped transform government CFO roles to become strategic business advisors and board-level executives.



Acting Deputy Commissioner Black is motivated by making a difference to the lives of Queenslanders and is proud of his direct contributions to improving educational outcomes for Queenslanders. Acting Deputy Commissioner Black is a Fellow Certified Practising Accountant and a Chartered Accountant.

Deputy Commissioner, Community Corrections and Specialist Operations – Ursula Roeder ACM

Deputy Commissioner Ursula Roeder commenced employment with QCS in 1994 as a Custodial Correctional Officer at the former Sir David Longland Correctional Centre. She has provided over 29 years of service in a variety of positions including as a Custodial Psychologist, Project Director, Regional Manager and Assistant Commissioner, Custodial Operations. In 2018, Deputy Commissioner Roeder was awarded the Australia Corrections Medal in honour of her diligence, professionalism, and distinguished service within Australian Corrective Services. In 2022, Deputy Commissioner Roeder was appointed as the Deputy Commissioner for Community Corrections and Specialist Operations.

Deputy Commissioner Roeder brings a unique skill set to corrections, working across custodial, community corrections and strategic settings. She has contributed to significant organisational change and strategic projects, including her role in leading the successful implementation of GPS monitoring for dangerous sexual offenders. Deputy Commissioner Roeder has led and managed the delivery of Community Corrections in the North Coast Region of Queensland and Custodial Operations across the Southern Region Command.

Deputy Commissioner Roeder has made outstanding contributions to the area of corrections throughout her career and has been called upon repeatedly to lead and manage significant projects or contribute her extensive operational expertise and strategic knowledge in furtherance of the business.

Deputy Commissioner Roeder's considerable experience in QCS has been invaluable in promoting the role of corrections within the broader justice system with an unwavering commitment to improving outcomes for prisoners and offenders.

Deputy Commissioner, Custodial Operations – Gary McCahon

Deputy Commissioner Gary McCahon is responsible for Custodial Operations, which manages over 10,200 of the most challenging and complex people from our society.

Deputy Commissioner McCahon has been in the correctional industry for 39 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 New South Wales. Deputy Commissioner McCahon 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 positions within Corrective Services New South Wales, including Director of Custodial Operations Northern and Southern Regions and Director of Brush Farm Corrective Services Academy. Upon taking up the Deputy Commissioner position on 1 June 2020, he was tasked by the Commissioner with implementing the recommendations of the recently completed Officer Safety (Use of Force) Review, which has positioned QCS as the best-trained and best-equipped correctional jurisdiction in Australia. On 3 July 2020, he stood up the Officer Safety Committee that stewards and implements the recommendations from the review.



In the past year, Deputy Commissioner McCahon has overseen many critical bodies of work, including the broader Custodial Operations reform agenda, was Project Executive role for the QCS funding and business model review; oversaw the operational commissioning of the new 1500 bed LVCC to open 2024; has commenced the operational review of Escort and Security Branch and QCS Dog Squad operations, and commenced formalising a single emergency response model for QCS while rolling out Maybo training for all custodial correctional officers. These reforms are complex and multifaceted, 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. Deputy Commissioner McCahon is passionate about building leadership capacity within the agency. As the Executive Sponsor for Women, Deputy Commissioner McCahon seeks to empower women in the agency to progress to senior leadership roles. As the Executive Sponsor for LGBTIQ+, Deputy Commissioner McCahon chairs the LGBTIQ+ Steering Committee, supporting and promoting the inclusion of LGBTIQ+ people and allies within the agency and assisting in the LGBTIQ+ voice being heard.

Acting Assistant Commissioner and Chief Finance Officer, Financial Services and Strategic Sourcing Command, Organisational Capability – Patsy Purtill

Acting Assistant Commissioner Patsy Purtill is responsible for the Financial Services and Strategic Sourcing Command. She commenced with QCS in March 2022 and has been Acting Assistant Commissioner since May 2023. Acting Assistant Commissioner Purtill is an experienced professional with over 30 years' experience. She has 10 years' experience in the Queensland public health system in Director, Executive Director, and General Manager Finance (CFO) roles. Acting Assistant Commissioner Purtill also has over 20 years experience in various policy, public sector reform, program development and management, finance and compliance roles in Ireland.

Acting Assistant Commissioner Purtill has significant experience in transformation and transformational leadership, both a corporate and operational setting. She has developed, led and oversaw commercial negotiations, strategic programs, business improvement, organisational change/restructures, commercialisation of services, savings and revenue generation initiatives and upgrades to major IT system. Acting Assistant Commissioner Purtill is a Fellow Chartered Management Accountant, Fellow Institute of Public Accountants and holds a Master of Business Studies.

Assistant Commissioner People Capability Command, Organisational Capability – Erica Gallagher

Assistant Commissioner Erica Gallagher is responsible for the People Capability Command and is the Chief Human Resources Officer for the agency. Assistant Commissioner Gallagher commenced with QCS in May 2022 and brought a wealth of knowledge to the position having significant experience in senior executive leadership roles over many years, including working for the Western Australia and Queensland public service, Health Services and the not-for-profit disability sector.

Assistant Commissioner Gallagher has worked in regional Western Australia and in Far North Queensland and brought with her a sound understanding of working in regional and remote locations and is a promoter of encompassing cultural diversity in the workplace.

Assistant Commissioner Gallagher is a Fellow member of the Australian Human Resource Institute (AHRI) and was Western Australia's State President for AHRI.

Assistant Commissioner Gallagher is admitted as a member of the Australian Institute of Company Directors (AICD) and is committed to self-growth and continuous learning. Assistant Commissioner Gallagher is looking forward to continuing leading our People Capability Command and working across QCS to promote contemporary practice underpinned by strong governance and compliance.

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 ARC.

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; Assistant Commissioner, Chief Digital Officer; Chief Superintendent, Capability and Development Command; Chief Superintendent, Sentence Management Services; Chief of Staff; and the Director, Media and Communications Group.

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 2022–23, the OOC met four times.

Finance and Procurement Committee

The FPC is a key element of the department's corporate governance framework.

The FPC supports and facilitates the Commissioner and BoM in the execution of strategic and operational decisions, through the provision of advice and process development of the specified financial management and procurement matters. The purpose of the FPC is to deliver engaged, visible, and effective leadership to respond to strategic and operational challenges, risks and opportunities that may arise in the area of QCS' financial management and procurement.

The responsibilities of the FPC are to collaboratively assist the Commissioner, BoM and other governance committees. Responsibilities of the FPC are:

- **Budget:** recommending budget principles, budget timelines, reviewing key priorities, recommendations for Cabinet Budget Review Committee submissions, and overseeing budget allocation processes including the annual internal budget processes and internal mid-year budget review.
- **Performance Management:** monitoring QCS's financial performance including participation in the mid-year review, consider strategic and operational financial risks and recommend appropriate mitigation strategies, monitor QPP procurement targets and procurement benefits.

- Procurement: consider and endorse strategic direction of the procure to pay function, consider and approve category management plans, consider and approve the Annual / Forward Procurement Plan.
- Risk and Governance: consider potential impact of changes to external and internal to financial and procurement policies, industrial relations matters and recommend mitigation strategies, champion the engagement across QCS with Financial Services and Strategic Sourcing Command to ensure positive outcomes.

The membership of the FPC comprises the: Assistant Commissioner, Financial Services and Strategic Sourcing Command (CFO; Chair); Assistant Commissioner, Custodial Operations; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Community Corrections; Assistant Commissioner, Infrastructure, Asset Services and Major Capital Works; Director, Procurement and Contract Management (Chief Procurement Officer); Director, Management Accounting Group; and Director, Financial Accounting and Operations Group

In 2022–23, the FPC met four times.

Workforce Governance Committee

The WGC was established and launched in February 2023 in lieu of the former People Committee. The purpose of the WGC is to influence and shape the strategic direction and operation of QCS to build and maintain a workforce that is resilient, high performing, diverse and flexible to meet current and future demands. The WGC will embed QCS' values of Professionalism, Integrity, Accountability, and Innovation in its governance. The WGC will enable our people to deliver on QCS' vision to provide humane, modern, sustainable and evidence-based corrective services to maximise rehabilitation and reduce recidivism. The WGC will contribute to achieving the Corrections 2030 principles of Safety, Excellence, Empowerment, Respect, and Accountability.

The membership for the WGC comprises of the: Assistant Commissioner, People Capability Command (Chair); Director, Human Resources (Deputy Chair); Assistant Commissioner, Financial Services and Strategic Sourcing Command (CFO); Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Central and Northern Region (Custodial Operations); Assistant Commissioner, Southern Region (Custodial Operations); Chief Superintendent, QCS Academy; Chief Superintendent, First Nations and Cultural Capability, Murrumbidgee Cultural Centre; Director, Culture, Safety and Wellbeing; Director, Employee Relations; Director, Murrumbidgee Cultural Centre; Project Director, Strategic People and Engagement; Manager, Culture; and Secretariat, Principal Advisor, People Strategy.

Invitees to present papers are invited as relevant.

This Committee will have working groups to oversee and report back on key issues or deliverables for QCS.

In 2022–23, the WGC met twice.

Health, Safety, and Wellbeing Governance Committee

The HSWGC was established and launched in February 2023 in lieu of the former People Committee. The HSWGC contributes to the *Corrections 2030* principle of Safety, Excellence, Empowerment, Respect, and Accountability. The HSWGC oversees through governing best practice for the physical and psychological safety of QCS officers. Providing a safe and inclusive environment supports QCS' values of professionalism, integrity, accountability, and innovation and enables our people to deliver on our vision to provide humane, modern, sustainable and evidence-based corrective services to maximise rehabilitation and reduce recidivism.

The membership for the HSWGC comprises of the: Assistant Commissioner, People Capability Command (Chair); Director, Culture, Safety and Wellbeing (Deputy Chair); Assistant Commissioner, Central and Northern Region (Custodial Operation); Assistant Commissioner, Southern Region (Custodial Operation); Assistant Commissioner, Community Corrections; Assistant Commissioner, Specialist Operations; Assistant Commissioner, Infrastructure, Assets Services and Major Capital Works; Director, Management Accounting Group; Director, Employee Relations; Project Director,



Strategic People and Engagement; Principal Legal Officer, Legal Strategy and Services Group; and Secretariat, Principal Advisor, People Strategy.

Invitees to present papers are invited as relevant.

This Committee will have working groups to oversee and report back on key issues or deliverables for QCS.

In 2022–23, the HSWG met twice.

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 2022–23, the AMC met five times.

Digital and Information Steering Committee

Information and communication technology (ICT) plays a critical role in supporting frontline operations – Custodial Operations, Community Corrections and Specialist Operations – as well as the corporate division of the agency in contributing to QCS' vision and business objectives. As a forward-thinking agency, QCS continues to explore innovative and proactive solutions to addressing the increasingly complex criminal justice sector environment.

The role of the DISC 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 QCS' digital and ICT strategy and roadmap
- directing action in response to constraints that arise with ICT services or 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's membership comprises: Chief Digital Officer, Assistant Commissioner, Digital Services and IT Command (Chair), Assistant Commissioner, Custodial Operations, Assistant Commissioner, Infrastructure, Asset Services and Major Capital Works Command, Assistant Commissioner, Strategic Futures Command, CFO, Assistant Commissioner, Financial Services and Strategic Sourcing Command, Assistant Commissioner, Community Corrections, Assistant Commissioner, Specialist Operations, Director, Digital Services and IT Command, General Manager, Chief Superintendent, Sentence Management Services, Director, Transformation Office, Secretariat, Office of the Chief Digital Officer, Digital Service and IT Command.

In 2022–23, the DISC met three times.

Audit and Risk Committee

Refer section **Governance - risk management and accountability, page 39.**

Government bodies

Parole Board Queensland

The 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 2022–23, QCS continued to engage with the PBQ to embed the completed and transitional activities of the QPSR, further enhancing community safety and improving front-end preparations for success on parole.

For further information, refer to the PBQ 2022–2023 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 developed an online refresher Code of Conduct training module, which incorporated the public sector ethics and will be undertaken annually by all officers.

Following extensive internal and external consultation, QCS finalised and released a Conflict of Interest Policy during the 2022–23 period. 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 Standard of Practice which has undergone internal and external consultation. It is anticipated the draft Standard of Practice will be considered for finalisation during 2023–24.

Human rights

QCS is committed to the humane containment, supervision and rehabilitation of prisoners and offenders. This includes providing safe and responsive correctional services and treating prisoners and offenders with dignity and respect.

QCS continues to implement the *Human Rights Act 2019* by incorporating human rights considerations in day-to-day operations to keep Queenslanders safe.

To further the objectives of the *Human Rights Act 2019* during this reporting period, QCS has continued to:

- ensure human rights are central to the development of new and updated policies and procedures as part of business-as-usual activities
- support officers to access and undertake 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 Relevant rights, Authorisation, Proportionality and purpose, Individual and impartial and Document or RAPID decision-making tool, human rights intranet microsite on the QCS intranet and QCS Champions Network
- consider human rights in the development of relevant contracts and procurement processes and legislative proposals, including where required through the preparation of statements of compatibility and human rights certificates
- improve internal processes to effectively monitor, record and proactively respond to human rights complaints and record outcomes in line with obligations in the *Human Rights Act 2019*.

During 2022–23, QCS received 144 complaints that raised a human rights issue. The *QCS Annual Client Complaints Report for 2022–23*, which includes information on complaint outcomes, can be found at <https://corrections.qld.gov.au/documents/publications/>.



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 officers and colleagues, 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 established internal accountability mechanisms in accordance with obligations outlined in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*. These mechanisms enable effective and efficient service delivery and performance in line with the department's vision and purpose as outlined in the QCS Strategic Plan.

Risk management

Risk management is an integral component of corporate governance and underpins how the department delivers its strategic and operational objectives. QCS is committed to ensuring that risk management is integrated with business activities to inform decision-making.

The overall responsibility within the department for risk management resides with the Commissioner and is exercised through the BoM. ARC provides independent advice and assurance to the BoM on the appropriateness of the department's risk management systems and processes. Risks are regularly reported to the BoM and the ARC.

Senior management promotes a positive risk-aware organisational culture through proactive risk management involvement and oversight. This includes providing resources and support to embed risk management into business activities throughout the department.

Risks, opportunities and challenges are proactively identified through strategic and business planning processes and measures are put in place to minimise vulnerability to internal and external factors that could impact the achievement of the department's objectives and strategic priorities.

The *QCS Risk Management Framework* ensures a consistent and structured approach and assists officers to implement sound risk management practices at all levels in the department. The framework



is regularly reviewed to ensure relevance to the operating environment and alignment with the *AS/ISO 31000:2018 Risk Management – Guidelines*.

Key achievements during 2022–23 include:

- development of a new QCS Risk Management Model
- major review and redevelopment of the *QCS Risk Management Policy* and the *QCS Risk Management Framework*.

Audit and Risk Committee

The ARC, formerly known as 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 ARC 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 ARC 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 2022–23, the ARC comprised the following members:

- Chair (external, independent) – Sue Ryan
- Member (external, independent) – Melinda Bailey
- Member (external, independent) – Marita Corbett
- Member (external, independent) – Peter Dowling (departed on 13 December 2022)
- Member (internal) – James Koulouris (Deputy Commissioner, Organisational Capability, QCS, departed on 9 June 2023)
- Member (internal) – Adam Black (Acting Deputy Commissioner, Organisational Capability, QCS).

Key achievements of the ARC for 2022–23 included:

- receiving assurance from management on all financial and non-financial internal controls and risk management functions are operating effectively and reliably
- reviewing and endorsing the strategic and annual internal audit plans for approval by the Commissioner
- overseeing the Internal Audit function and completion of the planned audit projects
- monitoring the implementation of accepted audit recommendations
- liaising with the Queensland Audit Office and discussing audit results
- reviewing the quarterly departmental risk reports.

Remuneration for the four external independent members during 2022–23 was:

- Chair - \$12,000
- two members - \$10,000 each; and
- one member - \$6000.

In 2022–2023, the ARC met six times, comprising four general meetings and two special meetings in August 2022 to review and accept the Financial Statements of the department for the reporting period 1 July 2021 to 30 June 2022.

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 ARC 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:

- Annual Internal Audit Plan 2022–23 and
- Strategic Internal Audit Plan 2023–25.

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 ARC and approved by the Commissioner.

The ARC 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 2022–23 Annual Internal Audit Plan was reported to the ARC 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 ARC.

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

Operational performance reviews

Queensland Corrective Services introduced an Organisational Performance Framework in 2020 which is fully integrated into the daily operations of the department. The framework assists QCS in meeting its performance monitoring obligations, ensuring accountability for the services it delivers and introduces a process of continuous improvement.

The Organisational Performance Framework includes a Commissioner's Operational Performance Review process which entails annual face-to-face executive performance meetings with senior managers responsible for each frontline service delivery location and frontline support command.

Each command has a set of key performance indicators that form the basis for discussion. The success of individual correctional centres, community corrections regions and frontline support commands are identified through a tiered performance rating system to encourage high performance and prevent disengagement from the monitoring process.

The framework provides a focus on the five principles of Corrections 2030 to identify the successful achievement of QCS objectives, including:

- Safety – Promote safety
- Excellence – Strengthen partnering and collaboration
- Empowerment – Reduce crime
- Respect – Empower a professional workforce
- Accountability – Drive innovation.



Each year, a total of 34 performance review meetings are completed by QCS.

All business areas within the agency have now participated in at least one operational performance review. In August 2023, meetings will commence for reviewing performance from this past financial year (2022–23).

This next round of performance review meetings will have a focus on regional engagement with operational areas across Queensland.

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 complaints 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 264 (3) of the *Public Sector Act 2022*).

In 2022–23, QCS reported on complaints management performance quarterly, including trend analysis. QCS also measured compliance with *Human Rights Act 2019* requirements in complaints reporting and continued the training of QCS officers in complaints management.

External scrutiny

Queensland Audit Office

During 2022–23, the Queensland Audit Office (QAO) tabled in Parliament, the following reports of relevance to QCS:

Report no.	Date tabled	Audit name	Objective / scope
Report 4: 2022–23	31 November 2022	2022 status of Auditor-General's recommendations	This report provides an update on entities' self-assessed progress in implementing the performance audit recommendations QAO made in their 2018–19 and 2019–20 reports to parliament.
Report 5: 2022–23	10 November 2022	Keeping people safe from domestic and family violence	This report examines how effectively public sector entities keep people safe from DFV, prevent it from occurring, and rehabilitate perpetrators to minimise re-offending. We also assess how they coordinate with non-government DFV services.
Report 6: 2022–23	15 November 2022	Managing workforce agility in the Queensland public sector	This report examines the effectiveness of the Queensland public sector's planning to support an agile and flexible workforce that can meet changing needs and government priorities.
Report 7: 2022–23	1 December 2022	Major projects 2022	This report provides details on Queensland's major infrastructure projects and analyses expenditure. It also assesses the Cross River Rail, which is currently the state's largest infrastructure project.

Report no.	Date tabled	Audit name	Objective / scope
Report 11: 2022–23	16 March 2023	State entities 2022	This report summarises the audit results of 253 Queensland state government entities, including the 20 core government departments. It also analyses the consolidated financial performance of the Queensland Government, which QAO previously reported in its annual state finances report.

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 Operational Oversight Committee 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 2022–23, the Coroner delivered findings on eight deaths in custody – all due to natural causes. There were no findings or recommendations relevant to QCS in relation to these deaths, but the Coroner did make note in one inquest that four recommendations had been made regarding another inquest delivered in 2018 of a similar nature. These recommendations had been implemented in full.

The Queensland Government responds to recommendations and comments made at coronial inquests. Responses to coronial recommendations are published on the Coroners Court web page of the Queensland Court website.

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) carries out statutory functions as prescribed by the *Corrective Services Act 2006*. This legislation empowers the OIMIRG to conduct inspections, investigations, and reviews within Queensland's correctional system. The OIMIRG provides impartial and objective examination of the standards and operational practices pertaining to corrective services.

By scrutinising prisoner treatment and evaluating the effectiveness of prisoner services through correctional centre inspections and incident investigations, the OIMIRG ensures a robust accountability framework is established for QCS.

The OIMIRG conducts operational reviews and investigations into incidents of concern, in accordance with the *Corrective Services Act 2006*. These significant incidents encompass escapes and absconds, deaths in custody, and major disturbances. Through analysis of such incidents, the OIMIRG formulates recommendations for improvement, with the objective of minimising the likelihood of similar incidents occurring in the future.

OIMIRG's inspection methodology is being enhanced to ensure comprehensive and early identification of risks which will inform recommendations for improved practice and procedure in both custodial operations and community corrections.

Official Visitors Scheme

The Official Visitors 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 ten Community OVs, eleven Legal OVs and four Aboriginal and Torres Strait Islander OVs. To ensure the independence of the role, an appointed OV must not be an officer 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 internal review 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 chief executive.

In the 2022–23 financial year, OVs completed 550 visits to correctional centres and resolved 1,086 prisoner complaints. They conducted 84 reviews of maximum-security orders, 873 reviews of consecutive safety orders, and provided oversight of 11 removals for law enforcement purposes.

With the establishment and commencement of the Inspector of Detention Services within the Office of the Queensland Ombudsman, the work of the OV Scheme will assist to complement and inform the functions of the IDS during inspections of correctional facilities.

Information systems and recordkeeping

Information systems

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

- Integrated Offender Management System (IOMS) – used by many officers within QCS 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 (PTAS) – used 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
- Microster – used to administer and schedule shifts for all custodial officers across all QCS correctional centres
- Offender Electronic Monitoring – supports the management of offenders supervised in the community who pose an extreme risk. An electronic monitoring device is attached to the offender. These devices are configured and programmed to provide the ability to monitor offenders' movements with curfews, approved movements and other relevant conditions, and in some circumstances, assisting with identification of risk. Breaking or cutting the device straps generates an immediate critical alert to the QCS Central Monitoring Station
- Total Intelligence Management System – used for the management of QCS intelligence information, including Persons of Interest in correctional centres.

Information security management system

The QCS Information Security Management System (ISMS) has been implemented in line with the Queensland Government Information Security Policy 2018 (IS18:2018). In 2022–23 QCS' Cyber



Security Unit implemented control measures in response to audit recommendations, as well as continuing to improve the governance assurance and risk management within the system.

Protecting the confidentiality, integrity and availability of business information remains a key focus through the continuous improvement of the ISMS. The department plans to continue improving the cyber security control environment by progressing with the implementation of the new QCS Cyber Security Strategy and supporting roadmap.

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 for information technology 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 2022–23 will be submitted in late 2023.

Recordkeeping

QCS continues its commitment to the *Public Records Act 2002* (the Act) and compliance with the Records Governance Policy (the Policy). QCS uses both paper-based and electronic records via RecFind, to effectively manage and secure business records centrally and across the state. This includes the scheduling and timely disposal of administrative and core business records in line with the:

- Whole-of-government general administrative schedule: — QDAN 415 v.4 (2020)
- Queensland Corrective Services Retention and Disposal Schedule: — 7 January 2021

QCS' Digital Services and Information Technology Command (DSITC) has embarked on implementing initiatives aligned to our key strategic directions for paper-lite recordkeeping. In 2022–23, we commenced digitisation of offender records to reduce reliance on paper, and this is supporting our digital recordkeeping approach with new technologies to maximise the use of digital records in business processes.

DSITC is providing an end-to-end recordkeeping service supporting business and digital recordkeeping, to develop a 'Paper-Lite' recordkeeping culture, and to apply new practices to maximise the use of digital records. DSITC has produced extensive electronic user guides available to all officers relating to recordkeeping concepts, including a number focusing specifically on information security concepts. DSITC is focusing on:

- delivering personalised records management training on an ad-hoc basis
- providing an online training mandatory user course relating to the use of RecFind
- developing extensive electronic user guides for officers on record management and use of record management systems
- providing a QCS Digitisation Disposal Policy Framework to comply with legislative and whole-of-government requirements to digitise and dispose of records
- reviewing the configuration of RecFind and information systems to ensure compliance, reliability, performance, and security of electronic records.

Our policies allocate responsibilities for recordkeeping and our digitisation framework includes a defensible digitisation and disposal of paper records governance framework. DSITC are increasing use of RecFind for automated capture of digital records, and records-compliant business systems. The records held in RecFind have file structures with appropriate security markings and access controls according to the Information Security Policy.



Within our digital world, access to QCS records is essential to enable individuals, businesses, and other agencies to respond to and evolve with rapid changes in technology and consumer demand.

Governance – human resources

Strategic workforce planning and performance

Workforce profile

Table 1: Workforce profile date

	FTE
Total FTE for Queensland Corrective Services	6751.95

Table 2: Target group data

Gender	Number (headcount)	Percentage of total workforce (calculated on headcount)
Man	3775	53.52%
Woman	3271	46.38%
Non-binary	7	0.10%
Diversity groups	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	3271	46.38%
Aboriginal Peoples and Torres Strait Islander Peoples	189	2.68%
People with disability	143	2.03%
Culturally and linguistically diverse – born overseas	208	2.8%
Culturally and linguistically diverse – speak a language other than English at home (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	146	2.07%
	Number (headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Women in Leadership Roles ¹	48	51.61%

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 11.9 per cent. Within QCS, 1175 (18 per cent) of permanent corrective services officers are over the age of 55. This is below the rest of the public sector (22 per cent). The average age of permanent employees across QCS is 42.5 years.

Workforce planning and performance

In 2022, QCS developed the QCS Workforce Strategy 2022–2027 which sets out strategies for empowering our people and building a future focused QCS workforce for Queensland. The strategy provides 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. In late 2022, the People Capability Command developed intelligence dashboards focused on key workforce data, trends and insights. Ongoing maturity of the dashboards has continued in the first half of 2023 providing richer insights to the broader business for workforce planning and opportunities for performance improvement.

Inclusion and diversity

Throughout 2022–23, QCS was focused on increasing the recruitment of officers identifying as First Nations peoples. Particularly, the recruitment of an additional 34 Cultural Liaison Officers across the state provides employment, connection and purpose to empowering our First Nations peoples.

On 28 April 2023, QCS provided the Special Commissioner, Equity and Diversity, Public Sector Commission with the first QCS Equity and Diversity Audit and Report. The report assists QCS to meet its objectives in fostering a diverse and inclusive workplace, as well as to meet its obligations under the *Public Sector Act 2022*. QCS provides for equal employment opportunities for a diverse range of officers. For the period 2022–23, 2.03 per cent of officers (143 officers) identified as having a disability, with 2.07 per cent identifying as being culturally and linguistically diverse (speak a language other than English at home). Importantly, and in accordance with Chapter 2 of the *Public Sector Act 2022*, QCS is progressing the QCS Equity and Diversity Plan which will identify the measures for improving Equity and Diversity in relation to employment matters.

Our commitment to First Nations people and building our First Nations workforce

QCS acknowledges recognising diversity and inclusion is good practice and is committed to doing so.

The creation of the Chief Superintendent, First Nations and Cultural Capability position, and substantial investment in the Murridhagun Cultural Centre FTE, will enable QCS to build on our commitment to building a safe, inclusive, and respectful workplace, where everyone feels they have opportunities to succeed and thrive.

Our commitment to inclusion and diversity includes recognizing a values-based recruitment process that focused on values and behaviours that align with our department.

Development of the QCS Reconciliation Action Plan (RAP) is progressing. The RAP is being informed by extensive consultation with internal and external stakeholders and as a result it will contain measurable actions that enable First Nations issues, including the overrepresentation of First Nations people in custody, to be addressed. The RAP will be launched and published online following consultation with key officers and stakeholders.

QCS have a great opportunity to embrace and build a better partnership with Aboriginal and Torres Strait Islander people. This will have benefits for Aboriginal and Torres Strait Islander people, as well as all people in our care and under our supervision, including QCS officers and the community.

Corrective services officers' health and wellbeing

QCS has achieved several key milestones in relation to supporting officer's health and wellbeing.

Highlights for 2022–23 included:

- launching of two new DFV training courses to officers, including leaders, across the agency to provide the tools to confidently address harmful and abusive behaviour in the workplace, home, and community

- partnering with a new Employee Assistance Program (EAP) provider with expanded capability to deliver specialised trauma and vicarious trauma support services. This partnership has a renewed focus on prevention and proactive engagement with the workforce and local leadership teams
- establishing a Mental Health Training Matrix with a focus on building capability and increasing mental health literacy across all levels of the agency. The suite of offerings now includes classroom-based and online courses covering trauma, self-care and resilience, psychological first aid, wellbeing conversations and suicide prevention topics
- reviewing and streamlining of the wellbeing debriefing model across the state to align it with psychological best practice and operational requirements
- providing workforce consultation in relation to psychosocial hazards and risks in the workplace. Baseline assessments will be supported by employee surveys and will be subject to a formal risk management process to ensure legislative compliance
- refining injury management policies, processes and guidance material to support consistent, client-centred case management across the continuum of rehabilitation
- engaging with internal and external rehabilitation stakeholders to enhance service delivery and promote the health and wellbeing of all QCS officers.

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

- free annual influenza vaccinations.
- an EAP provider that delivers professional, short-term counselling and support to officers and their immediate household family members, at no cost
- offering a fitness passport, which provides officers low-cost access to multiple gyms, pools, and recreational services across the state
- participating in national and state campaigns to raise awareness and understanding of mental health issues, physical health issues, inclusion and diversity, disability and DFV
- supporting corrective services officers experiencing DFV, with specialised training delivered to officers throughout the agency
- support for supervisors and managers in managing complex workforce issues including rehabilitation and wellbeing presentations and centralised advisory services
- active case-managed rehabilitation and return-to-work programs assisting officers to remain at work or to facilitate an early and safe return to work following injury or illness
- offering flexible working arrangements including assistance with managing family and work responsibilities to improve work/life balance.

Organisational culture and engagement

QCS is committed to a workplace culture which is safe, healthy and positive and where all officers feel valued and respected.

Focusing on the best workplace experience for our officers through every stage of the employee lifecycle, in 2022–23 QCS implemented a new avenue for officers to provide feedback as they separate from the organisation through a new online exit survey.

Participation in the Queensland Public Sector Working for Queensland (WfQ) survey continues to provide valuable feedback on our employees' experience working within QCS. Survey results were made available to all officers and significant activities were undertaken at a local workgroup level to debrief the survey results. Through in-depth officer consultation action plans were developed, taking a targeted approach, to identify and address opportunities for improvement.

Data provided by the 2022 WfQ survey supported the rollout of training which assists officers to recognise, prevent and respond to unacceptable workplace behaviours:

- Anti-bullying and anti-harassment mandatory LMS training (Employees)
- Anti-bullying and anti-harassment mandatory LMS training (Manager/supervisors)
- Queensland Human Rights Commission, Recognising and responding to sexual harassment in the workplace (Senior leaders/managers).

QCS is strongly committed to culture with an emphasis on providing an environment where our officers feel safe and respected, acknowledging the response to the *Managing the risk of psychosocial hazards at work, Code of Practice 2022*, the feedback from the QCS' WfQ survey results, and developing frameworks that address workplace culture to support our officers across the organisation.

Leadership and management development

QCS is committed to developing and implementing a leadership program that supports 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
- Managing Difficult Conversations workshop
- Applications and Interview Skills workshop
- Supervisor Leadership Program (including Aspiring Supervisors)
- Diploma of Correctional Administration RPL
- Early Management Development Program (EMDP)
- Distance Education Diploma Program
- Australian Institute of Police Management programs
- Australian Correctional Leadership Program
- Masterclasses on specific leadership topics.

A total of 459 officers participated in these training programs in 2022–23 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. Successful completion of the EMDP results in the award of the Diploma of Correctional Administration. In 2022–23, three EMDPs were conducted with 52 participants from a range of agency areas, including Custodial Operations and Community Corrections and Specialist Operations.

Training

QCS is committed to the significant investment in training of our officers supporting an empowered workforce.

The Queensland Corrective Services Academy (QCSA) provides education, training and development programs ranging from entry level custodial correctional officer recruits and community corrections case managers through to leadership and management levels.

The QCSA operates as a Registered Training Organisation (Registration Number 5292), delivering qualifications from Certificate III to Diploma level from the National Corrections Training Package. Across 2022–23, a total of 545 qualifications were issued comprising of 472 Certificate III in Correctional Practice, 45 Certificate IV in Correctional Practice and 28 Diploma of Correctional Administration.

Across 2022–23:

- 370 recruits successfully completed the ten-week entry level training program to provide them with the skills and knowledge to commence their careers as custodial correctional officers
- 469 officers undertook leadership development programs
- 226 community corrections officers completed the case manager Practitioner Development program
- 264 community corrections officers undertook the officer safety training program, Maybo
- 581 officers within community corrections undertook training to align operational practices.



A significant development for the training of the community corrections workforce was the finalisation of a suite of evidence based, contemporary training programs, that includes a nine-week Foundations program that newly appointed case managers will commence on day one of their appointment, and specialised modules for existing officers to enhance their skills and knowledge. The training programs place QCS at the forefront of community corrections training across Australia.

2022–23 saw the opportunity for officers to undertake online learning enhanced through the further development of the QCS Learning Management System (LMS), administered by the QCS Academy. A total of 189 modules are hosted on the LMS. Over 57,400 modules were successfully completed.

Through the training offered, QCS is committed to ensuring a confident and competent workforce, motivated to pursue satisfying careers in the correctional system, supported by strong and ethical leadership.

Participation in external programs

In 2022–23, three senior QCS officers undertook the highly regarded Graduate Certificate in Applied Management offered by the Australian Institute of Police Management, Sydney.

In addition, one senior QCS officer attended the Australasian Correctional Leadership Program, hosted by New South Wales Corrections Brush Farm Academy, Sydney.

Eight QCS officers at the AO7 and above levels undertook a range of external programs to enhance their management and leadership skills, and were awarded a QCS Commissioner's Scholarship.

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 regular forums 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

The following information for 2022–23 is available on the Queensland Government Open Data Portal at <https://www.data.qld.gov.au/>.

- Overseas travel
- Consultancies
- Interpreter fees and engagement occasions.



Financial Statements

for the year ended 30 June 2023



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Queensland Corrective Services

Financial Statements

Understanding our financial statements

Queensland Corrective Services ("the department") is a Queensland Government department established under the *Public Sector Act 2022* 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 year ended 30 June 2023. Comparative information reflects the audited 2021-22 financial statements.

	Page No
<i>Statement of Comprehensive Income</i>	3
<i>Statement of Comprehensive Income by Major Departmental Service</i>	4
<i>Statement of Financial Position</i>	5
<i>Statement of Assets and Liabilities by Major Departmental Service</i>	6
<i>Statement of Changes in Equity</i>	7
<i>Statement of Cash Flows</i>	8
<i>Notes to the Financial Statements</i>	9
<i>Management Certificate</i>	39
<i>Independent Auditors Report</i>	40

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 year ended 30 June 2023

	Note	2023 Actual \$'000	2023 Original budget \$'000	Budget variance* \$'000	2022 Actual \$'000
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	5	1,367,742	1,150,997	216,745	1,125,730
User charges and fees	6	13,094	9,138	3,956	12,465
Grants and other contributions	7	4,707	4,508	199	4,728
Other revenue	8	19,921	12,144	7,777	17,368
Total income from continuing operations		1,405,464	1,176,787	228,677	1,160,291
Expenses from continuing operations					
Employee expenses	9	806,100	708,138	97,962	771,573
Supplies and services	10	349,277	324,377	24,900	307,574
Grants and subsidies		230	-	230	217
Depreciation and amortisation	11	154,480	140,212	14,268	140,842
Impairment losses on financial assets	13	167	-	167	11
Interest on lease liability	16	591	-	591	552
Other expenses	12	6,617	4,060	2,557	5,802
Total expenses from continuing operations		1,317,462	1,176,787	140,675	1,226,571
Operating result for the year		88,002	-	88,002	(66,280)
OTHER COMPREHENSIVE INCOME					
Items that will not be reclassified to operating result					
Increase in revaluation surplus	19	159,969	-	159,969	229,755
Total other comprehensive income		159,969	-	159,969	229,755
Total comprehensive income		247,971	-	247,971	163,475

*An explanation of major variances is included at note 26.

The accompanying notes form part of these financial statements.



Statement of Comprehensive Income by Major Departmental Service

for the year ended 30 June 2023

	Custodial Corrections		Community Corrections		Inter-departmental eliminations		Department total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
OPERATING RESULT								
Income from continuing operations								
Appropriation revenue	1,202,036	975,669	165,706	150,061	-	-	1,367,742	1,125,730
User charges and fees	18,469	16,206	39	28	(5,414)	(3,769)	13,094	12,465
Grants and other contributions	4,101	4,165	606	563	-	-	4,707	4,728
Other revenue	18,953	17,187	968	181	-	-	19,921	17,368
Total income from continuing operations	1,243,559	1,013,227	167,319	150,833	(5,414)	(3,769)	1,405,464	1,160,291
Expenses from continuing operations								
Employee expenses	683,718	660,958	122,429	110,642	(47)	(27)	806,100	771,573
Supplies and services	322,115	284,461	32,529	26,855	(5,367)	(3,742)	349,277	307,574
Grants and subsidies	136	114	94	103	-	-	230	217
Depreciation and amortisation	146,131	132,812	8,349	8,030	-	-	154,480	140,842
Impairment losses on financial assets	146	11	21	-	-	-	167	11
Interest on lease liability	-	-	591	552	-	-	591	552
Other expenses	5,704	5,168	913	634	-	-	6,617	5,802
Total expenses from continuing operations	1,157,950	1,083,524	164,926	146,816	(5,414)	(3,769)	1,317,462	1,226,571
Operating result for the year	85,609	(70,297)	2,393	4,017	-	-	88,002	(66,280)
OTHER COMPREHENSIVE INCOME								
<i>Items that will not be reclassified to operating result</i>								
Increase in revaluation surplus	159,969	229,755	-	-	-	-	159,969	229,755
Total other comprehensive income	159,969	229,755	-	-	-	-	159,969	229,755
Total comprehensive income	245,578	159,458	2,393	4,017	-	-	247,971	163,475

Statement of Financial Position

as at 30 June 2023

	Note	2023 Actual \$'000	2023 Original budget* \$'000	Budget variance* \$'000	2022 Actual \$'000
Current assets					
Cash and cash equivalents	23	22,473	14,158	8,315	-
Receivables	13	81,455	22,282	59,173	32,613
Inventories	14	7,169	5,226	1,943	5,486
Other current assets		9,760	9,243	517	11,275
Total current assets		120,857	50,909	69,948	49,374
Non-current assets					
Property plant and equipment	15	3,335,251	3,288,816	46,435	2,987,647
Right-of-use assets	16	35,724	-	35,724	42,017
Intangible assets		2,744	1,355	1,389	1,097
Other non-current assets		759	828	(69)	1,030
Total non-current assets		3,374,478	3,290,999	83,479	3,031,791
Total assets		3,495,335	3,341,908	153,427	3,081,165
Current liabilities					
Bank overdraft		-	-	-	2,889
Payables	17	86,717	65,505	21,212	113,626
Accrued employee benefits	18	36,214	19,808	16,406	32,437
Lease liabilities	16	5,087	-	5,087	5,124
Total current liabilities		128,018	85,313	42,705	154,076
Non-current liabilities					
Lease liabilities	16	32,003	-	32,003	37,710
Total non-current liabilities		32,003	-	32,003	37,710
Total liabilities		160,021	85,313	74,708	191,786
Net assets		3,335,314	3,256,595	78,719	2,889,379
Equity					
Contributed equity	19	2,755,199			2,557,235
Accumulated deficit		(72,320)			(160,322)
Revaluation surplus	19	652,435			492,466
Total Equity		3,335,314	3,256,595	78,719	2,889,379

* An explanation of major variances is included at note 26.

The accompanying notes form part of these financial statements.

Statement of Assets and Liabilities by Major Departmental Service

as at 30 June 2023

	Custodial Corrections		Community Corrections		Department total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current assets						
Cash and cash equivalents	22,472	-	1	-	22,473	-
Receivables	78,787	30,000	2,668	2,613	81,455	32,613
Inventories	7,169	5,486	-	-	7,169	5,486
Other current assets	9,437	10,027	323	1,248	9,760	11,275
Total current assets	117,865	45,513	2,992	3,861	120,857	49,374
Non-current assets						
Property plant and equipment	3,319,568	2,972,481	15,683	15,166	3,335,251	2,987,647
Right-of-use assets	-	-	35,724	42,017	35,724	42,017
Intangible assets	2,744	1,097	-	-	2,744	1,097
Other non-current assets	759	1,030	-	-	759	1,030
Total non-current assets	3,323,071	2,974,608	51,407	57,183	3,374,478	3,031,791
Total assets	3,440,936	3,020,121	54,399	61,044	3,495,335	3,081,165
Current liabilities						
Bank overdraft	-	2,889	-	-	-	2,889
Payables	84,900	112,013	1,817	1,613	86,717	113,626
Accrued employee benefits	33,006	29,522	3,208	2,915	36,214	32,437
Lease liabilities	-	-	5,087	5,124	5,087	5,124
Total current liabilities	117,906	144,424	10,112	9,652	128,018	154,076
Non-current liabilities						
Lease liabilities	-	-	32,003	37,710	32,003	37,710
Total non-current liabilities	-	-	32,003	37,710	32,003	37,710
Total liabilities	117,906	144,424	42,115	47,362	160,021	191,786
Net assets	3,323,030	2,875,697	12,284	13,682	3,335,314	2,889,379



Statement of Changes in Equity

for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Contributed equity			
Balance as at 1 July		2,557,235	2,538,468
<i>Transactions with owners as owners</i>			
- Appropriated equity injections	19	341,187	148,350
- Appropriated equity withdrawals	19	(143,223)	(129,583)
Balance as at 30 June		2,755,199	2,557,235
Accumulated deficit			
Balance as at 1 July		(160,322)	(93,809)
<i>Operating result</i>			
- Operating result from continuing operations		88,002	(66,280)
<i>Other</i>			
Net effect of changes in accounting policies		-	(233)
Balance as at 30 June		(72,320)	(160,322)
Asset revaluation surplus			
Balance as at 1 July		492,466	262,711
<i>Other comprehensive income</i>			
- Increase in asset revaluation surplus	19	159,969	229,755
Balance as at 30 June		652,435	492,466
Total equity as at 30 June		3,335,314	2,889,379

The accompanying notes form part of these financial statements.

Statement of Cash Flows

for the year ended 30 June 2023

	Note	2023 Actual \$'000	2023 Original budget* \$'000	Budget variance* \$'000	2022 Actual \$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts	5	1,311,588	1,150,997	160,591	1,138,504
User charges and fees		13,241	9,138	4,103	11,970
Grants and other contributions		2,789	2,508	281	2,773
GST input tax credits from ATO		65,658	-	65,658	44,557
GST collected from customers		4,060	-	4,060	3,751
Other		20,774	12,144	8,630	16,749
<i>Outflows:</i>					
Employee expenses		(797,017)	(708,138)	(88,879)	(761,531)
Supplies and services		(358,892)	(322,377)	(36,515)	(300,136)
Grants and subsidies		(230)	-	(230)	(217)
Finance/borrowing costs		(591)	-	(591)	(552)
GST paid to suppliers		(68,400)	-	(68,400)	(46,713)
GST remitted to ATO		(3,963)	-	(3,963)	(3,726)
Other		(6,219)	(4,060)	(2,159)	(5,655)
Net cash provided by operating activities	22	182,798	140,212	42,586	99,774
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for property, plant and equipment		(316,385)	(513,363)	196,978	(173,126)
Payments for intangible assets		(2,208)	-	(2,208)	612
Net cash used in investing activities		(318,593)	(513,363)	194,770	(172,514)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections	19	341,187	507,892	(166,705)	165,906
<i>Outflows:</i>					
Equity withdrawals	19	(174,286)	(134,741)	(39,545)	(92,760)
Lease payments	16	(5,744)	-	(5,744)	(4,965)
Net cash provided by financing activities		161,157	373,151	(211,994)	68,181
Net increase/(decrease) in cash and cash equivalents		25,362	-	25,362	(4,559)
Cash and cash equivalents - opening balance		(2,889)	14,158	(17,047)	1,670
Cash and cash equivalents - closing balance	23	22,473	14,158	8,315	(2,889)

*An explanation of major variances is included at note 26.

The accompanying notes form part of these financial statements.

Basis of financial statement preparation

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

Departmental objectives

Note 4	Departmental objectives
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Performance for the year

Note 5	Appropriation revenue
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	Depreciation and amortisation
Note 12	Other expenses

Financial position

Note 13	Receivables
Note 14	Inventories
Note 15	Property, plant and equipment and depreciation expense
Note 16	Leases as lessee
Note 17	Payables
Note 18	Accrued employee benefits
Note 19	Equity

Other key information

Note 20	Key management personnel disclosures
Note 21	Related party transactions
Note 22	Notes to the statement of cash flows
Note 23	Financial risk disclosures
Note 24	Commitments
Note 25	Contingencies
Note 26	Budgetary reporting disclosures
Note 27	Trust transactions and balances
Note 28	Summary of other accounting policies
Note 29	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 2022.

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 has no controlled entities.

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 2023

4. Departmental objectives

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. To support this objective, the department's service areas provide humane containment, supervision and rehabilitation of:

- 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

	2023 \$'000	2022 \$'000
Reconciliation of payments from Consolidated Funds to appropriation revenue recognised in operating result		
Original budgeted appropriation	1,150,997	1,066,466
Supplementary amounts:		
Transfers from/(to) equity adjustment	160,591	72,038
Total appropriation received (cash)	1,311,588	1,138,504
Less: Opening balance of appropriation revenue receivable	-	(6,417)
Plus: Closing balance of appropriation revenue receivable	49,797	-
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	6,357	-
Less: Closing balance of deferred appropriation payable to Consolidated Fund	-	(6,357)
Appropriation revenue recognised in statement of comprehensive income	1,367,742	1,125,730
Variance between original budgeted and actual appropriation revenue	(216,745)	(59,264)

Accounting policy

Appropriations provided under the *Appropriation Act 2022* 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

	2023 \$'000	2022 \$'000
Sale of goods - prison industries	13,069	12,444
Other	25	21
Total	13,094	12,465

Accounting policy

Revenue from the sale 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

	2023	2022
	\$'000	\$'000
National Housing and Homelessness Agreement*	1,843	1,812
Vocational Education and Training	900	900
Next Step Home - Women on Parole	-	24
Services received below fair value	1,918	1,955
Other	46	37
Total	4,707	4,728

Services received below fair value

Received from:

Queensland Police Service - Labour costs	1,910	1,946
Queensland State Archives - Archival services	8	9
Total	1,918	1,955

*This grant, funded by the Commonwealth, is received from the Queensland government Department of Housing 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 – Labour costs

The department receives intelligence and investigative services from the Queensland Police Service in support of a state-wide 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.

8. Other revenue

	2023	2022
	\$'000	\$'000
Goods and services sold to prisoners	16,346	16,190
Insurance compensation - loss of property	2,126	540
Interest	196	35
Other	1,253	603
Total	19,921	17,368

9. Employee expenses

	2023 \$'000	2022 \$'000
Employee benefits		
Wages and salaries	510,210	504,698
Employer superannuation contributions	78,038	65,541
Overtime expense	63,073	60,710
Annual leave levy	61,530	61,082
Sick leave expense	21,209	19,727
Long service leave levy	16,511	15,233
Termination benefits	2,242	1,482
Other employee benefits	11,053	12,438
Total employee benefits	763,866	740,911
Employee related expenses		
Workers' compensation premium	34,785	25,145
Other employee related expenses	7,449	5,517
Total employee related expenses	42,234	30,662
Total	806,100	771,573

The number of employees as at 30 June 2023, including full-time, part-time, and casual employees, measured on a full-time equivalent basis was 6,752 (30 June 2022: 6,496).

Accounting policy**Wages and salaries**

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

Sick leave

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

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.

Superannuation

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

9. Employee expenses (continued)**Accounting policy****Workers' compensation premiums**

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

Key management personnel and remuneration disclosures are detailed in note 20.

10. Supplies and services

	2023	2022
	\$'000	\$'000
Property utilities and maintenance	132,622	107,562
Offender expenses	77,259	68,598
Outsourced works*	25,113	27,484
Contractors	23,698	17,594
Computer expenses	20,954	20,018
Cost of goods/services provided to prisoners	15,203	14,843
Shared services	12,908	12,893
Motor vehicle costs	8,223	7,135
Office accommodation	7,360	6,862
Travel	6,287	4,637
Telecommunications	4,452	4,578
Printing, postage and stationery	4,063	3,649
Legal expenses	3,408	3,044
Consultants	3,252	768
Other	4,475	7,909
Total	349,277	307,574

*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, who has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within office accommodation.

11. Depreciation and amortisation

	2023	2022
	\$'000	\$'000
Depreciation - property, plant and equipment (Note 15)	148,482	134,537
Depreciation - right-of-use assets (Note 16)	5,784	5,787
Amortisation - intangibles	214	518
Total	154,480	140,842

12. Other expenses

	2023	2022
	\$'000	\$'000
Insurance premiums - Queensland Government Insurance Fund (QGIF)	5,758	5,199
Net loss from disposal of property, plant and equipment	412	128
Queensland Audit Office - external audit fees for the audit of the financial statements*	229	328
Special payments - ex-gratia payments**	76	31
Other	142	116
Total	6,617	5,802

*Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$292,000 (2022: \$285,000). There are no non-audit services included in this amount.

**In 2022-23, there were three special payments exceeding \$5,000 (one payment in 2021-22) paid to private individuals and mainly relate to settlement claims against the department.

Accounting policy**Special payments**

Special payments include ex-gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties.

Insurance - Queensland Government Insurance Fund (QGIF)

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.

13. Receivables

	2023	2022
	\$'000	\$'000
Trade debtors	1,609	1,812
Less: Loss allowance	(144)	(92)
Net trade debtors	1,465	1,720
GST receivable	10,036	7,294
GST payable	(420)	(323)
Net GST	9,616	6,971
Advances	699	480
Less: Loss allowance	(349)	(240)
Net advances	350	240
Annual leave reimbursements	16,766	18,629
Appropriation revenue receivable	49,797	-
Long service leave reimbursements	2,623	2,735
Accrued revenue	533	483
Other	305	1,835
Total	81,455	32,613

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 \$2.4 million (2022: \$1.9 million) and the expected credit losses in relation to this grouping is \$493,064 (2022: \$332,390) 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 \$167,297 (2022: \$11,995). This is due to a number of loss events associated with uncertain collectability in respect of departmental debtors.

13. Receivables (continued)**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.

	2023	2022
	\$'000	\$'000
Movements in loss allowances for trade debtors and advances		
Loss allowance as at 1 July	332	349
Increase in allowance recognised in operating result	167	12
Amounts written-off during the year	(6)	(29)
Loss allowance as at 30 June	493	332

14. Inventories

	2023	2022
	\$'000	\$'000
Supplies and consumables	3,153	2,321
Inventory held for sale	4,016	3,165
Total	7,169	5,486

Accounting policy

Inventories 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.

Notes to the financial statements for the year ended 30 June 2023

15. Property, plant and equipment and depreciation expense

	Land		Buildings		Plant and Equipment		Capital Work in Progress		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Opening balance	193,376	176,445	2,572,593	2,107,148	31,616	28,264	190,062	87,576	2,987,647	2,399,433
Acquisitions (including upgrades)	-	46	59	52	1,575	576	334,176	165,729	335,810	166,403
Assets not previously recognised	-	-	-	-	662	38	-	-	662	38
Disposals	-	-	(438)	(944)	(254)	(68)	-	-	(692)	(1,012)
Transfers from service concession assets	-	4,670	-	317,256	-	6,822	-	-	-	328,748
Transfers between asset classes	-	-	24,309	59,804	1,750	2,258	(25,722)	(63,243)	337	(1,181)
Net revaluation increments in revaluation surplus	11,137	12,215	148,832	217,540	-	-	-	-	159,969	229,755
Depreciation expense	-	-	(142,101)	(128,263)	(6,381)	(6,274)	-	-	(148,482)	(134,537)
Carrying amount at 30 June	204,513	193,376	2,603,254	2,572,593	28,968	31,616	498,516	190,062	3,335,251	2,987,647
Gross	204,513	193,376	5,341,471	5,032,726	108,193	109,707	498,516	190,062	6,152,693	5,525,871
Less: Accumulated depreciation	-	-	(2,738,217)	(2,460,133)	(79,225)	(78,091)	-	-	(2,817,442)	(2,538,224)
Carrying amount at 30 June	204,513	193,376	2,603,254	2,572,593	28,968	31,616	498,516	190,062	3,335,251	2,987,647

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.



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

b) 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 15(i) and estimated useful lives of components disclosed in note 15(j).

c) 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.

d) 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.

e) Measurement 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.

15. 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.

f) 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 15(e). 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).

g) 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.

h) 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'.

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'.

i) Depreciation expense

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.

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

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

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.

15. Property, plant and equipment and depreciation expense (continued)**Accounting policy****j) 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 – 83 years	Leasehold improvements	3 – 24 years
Buildings – Air Conditioning	11 – 71 years	Computer equipment	3 – 17 years
Buildings – Electricity Connections & Main	19 – 50 years	Plant & machinery	5 – 36 years
Buildings – External Services	10 – 78 years	Other plant & equipment	2 – 45 years
Buildings – Finishes	14 – 75 years		
Buildings – Fire Protection	17 – 34 years		
Buildings – Fixtures & Fittings	14 – 75 years		
Buildings – Housing	30 – 49 years		
Buildings – Light & Power	12 – 71 years		
Buildings – Other	12 – 85 years		
Buildings – P & E	51 years		
Buildings – Roof	15 – 86 years		
Buildings – Security	12 – 65 years		
Buildings – Services	12 – 68 years		
Buildings – Sporting Facilities	17 – 63 years		
Buildings – Temporary	9 – 60 years		
Buildings – Vacuum & Drainage	25 – 60 years		
Improvements – Buildings	22 – 73 years		
Improvements – Fencing	18 – 83 years		
Improvements – Land	10 – 72 years		
Improvements – Sewerage System & Equipment	14 – 50 years		
Improvements – Water Supply	16 – 50 years		

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

k) Impairment

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*.

l) 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.

m) 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.

Notes to the financial statements for the year ended 30 June 2023

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

Categorisation of assets measured at fair value

	Level 2		Level 3		Total	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	21,415	19,273	183,098	174,103	204,513	193,376
Buildings	573	580	2,602,681	2,572,013	2,603,254	2,572,593
Total	21,988	19,853	2,785,779	2,746,116	2,807,767	2,765,969

Level 3 fair values measurement - reconciliation

	Land		Buildings		Total	
	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July	174,103	162,860	2,572,013	2,423,930	2,746,116	2,586,790
Acquisitions	-	-	59	52	59	52
Disposals	-	-	(403)	(944)	(403)	(944)
Net revaluation increments recognised in revaluation surplus	8,995	11,243	148,760	217,416	157,755	228,659
Transfers between asset classes	-	-	24,309	59,804	24,309	59,804
Depreciation	-	-	(142,057)	(128,245)	(142,057)	(128,245)
Carrying amount at 30 June	183,098	174,103	2,602,681	2,572,013	2,785,779	2,746,116

Basis for fair value of assets

The department comprehensively values its land and building assets using a rolling revaluation program which ensures all material assets are valued by independent professional valuers at least once every five years. 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.

Land

For 2022-23, Marsh Pty Ltd ('Marsh') performed specific appraisal of the land for Lotus Glen, Townsville, and Woodford Correctional Centres. Land value is supported by sales of land in the locality and the application of accepted valuation techniques. Adjustments to the comparable sales evidence have been made to reflect differences in location, size, zoning, and the presence of improvements to determine an appropriate value for the subject property.

For the remaining land assets, Marsh recommended relevant indices ranging from 0% to 10% to update the land fair values effective 30 June 2023. Marsh adopted a desktop approach for the land values, whereby individual land sales have been considered to support the updated land value. Marsh adopted this in favour of an overall index-based approach given the current market conditions and as it is more robust, it provides a more accurate and supportable outcome.

15. Property, plant and equipment and depreciation expense (continued)**Buildings**

For 2022-23, Marsh performed specific appraisal of Lotus Glen Correctional Centre and farm, Townsville Correctional Centre and farms, Woodford Correctional Centre, Palm Island Community Corrections Office and Innisfail Work Camp buildings and land improvements. These building assets were inspected by Marsh between November 2022 and January 2023. Physical inspections assessed the condition of the assets to determine the appropriate depreciation rates based and the remaining useful lives.

The correctional centre buildings have been assessed using current replacement cost methodology. Marsh captured all of the costs that would be incurred at the date of valuation by a market participant (i.e. materials, labour, professional fees, etc.). Marsh relied on published construction rates in the Australian Construction Handbook, the Australian Institute of Quantity Surveyors Building Cost Index and build costs collected through their research into recent justice sector construction projects throughout Australia.

For the remaining building assets, Marsh recommended relevant indices for each building component ranging from 5.65% to 8.44%. Marsh considered the Non-Residential, the Mechanical, Civil and Electrical price indices from The Australian Bureau of Statistics, together with the Queensland building price index for all construction from Rawlinsons Australian Construction Handbook 2023. Marsh evaluated the movement between the unit rates and indices they recommended in March 2023 against June 2023 data and do not consider the movements to be materially significant.

Accounting policy**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.

Fair value measurement hierarchy

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

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.

Notes to the financial statements for the year ended 30 June 2023

16. Leases as lessee**Right-of-use assets**

	2023	2022
	\$'000	\$'000
Buildings		
Opening balance 1 July	42,017	-
Additions	-	47,804
Depreciation	(5,784)	(5,787)
Other adjustments	(509)	-
Closing Balance 30 June	35,724	42,017

Lease liabilities**Current**

Lease liabilities	5,087	5,124
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Non-current

Lease liabilities	32,003	37,710
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Total

37,090	42,834
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Lease interest

Interest expense on lease liabilities	591	552
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Amounts recognised in Statement of Cash Flows

Total cash outflow for leases	5,744	4,965
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The department's leasing activities

QCS manages a 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 department 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, the majority of 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.

Notes to the financial statements for the year ended 30 June 2023

16. Leases as lessee (continued)

Accounting policy**Right-of-use assets**

Right-of use asset are initially recognised at cost comprising 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 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 Liability

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. 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.

17. Payables

	2023	2022
	\$'000	\$'000
Trade creditors	80,957	70,446
Deferred appropriation payable to Consolidated Fund	-	6,357
Equity Withdrawal Payable	5,760	36,823
Total	86,717	113,626

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.

18. Accrued employee benefits

	2023	2022
	\$'000	\$'000
Salaries, wages and other employee related expenses	12,737	5,302
Annual leave levy payable	18,935	22,067
Long service leave levy payable	4,505	5,059
Other	37	9
Total	36,214	32,437

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*.

Notes to the financial statements for the year ended 30 June 2023

19. Equity

Contributed Equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the department. Appropriation for equity adjustments is recognised as contributed equity by the department during the reporting and comparative years.

Appropriations recognised in equity

	2023 \$'000	2022 \$'000
Reconciliation of payments from Consolidated Fund to equity adjustment		
Original budgeted equity adjustment appropriation	373,151	224,035
Supplementary amounts:		
Transfers from/(to) appropriation revenue	(160,591)	(72,038)
Lapsed equity adjustment	(45,659)	(78,851)
Equity adjustment receipts	166,901	73,146
Less: Opening balance of equity adjustment receivable	-	(17,556)
Plus: Opening balance of equity adjustment payable	36,823	-
Less: Closing balance of the equity adjustment payable	(5,760)	(36,823)
Equity adjustment recognised in contributed equity	197,964	18,767
Variance between original budgeted and actual equity adjustment appropriation	175,187	205,268

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	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Opening Balance - 1 July	15,584	3,369	476,882	259,342	492,466	262,711
Revaluation Increments	11,137	12,215	148,832	217,540	159,969	229,755
Closing Balance - 30 June	26,721	15,584	625,714	476,882	652,435	492,466

20. 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 2022-23 and 2021-22. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

20. Key management personnel (KMP) disclosures (continued)

Position	Position Responsibilities
Commissioner	Overall efficient, effective and economical 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, People Capability Command*	Leads the delivery of human resource management of the department.

*Assistant Commissioner, People Capability Command was appointed as an additional member of the Board of Management from 30 January 2023.

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 Sector Act 2022*. 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.

Notes to the financial statements for the year ended 30 June 2023

20. Key management personnel (KMP) disclosures (continued)**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.

2022-23

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'000	\$'000	\$'000	\$'000
Commissioner	362	10	9	43	424
Deputy Commissioner, Organisational Capability - to 1 May 2023	311	7	7	32	357
Deputy Commissioner, Organisational Capability (Acting) - from 2 May 2023	62	2	1	5	70
Deputy Commissioner, Community Corrections and Specialist Operations (Acting) - to 14 August 2022	34	1	1	3	39
Deputy Commissioner, Community Corrections and Specialist Operations - from 15 August 2022	264	9	6	28	307
Deputy Commissioner, Custodial Operations	297	10	7	32	346
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer - to 1 May 2023	187	8	5	20	220
Assistant Commissioner, Financial Services and Strategic Sourcing Command and Chief Finance Officer (Acting) - from 2 May 2023	39	2	1	3	45
Assistant Commissioner, People Capability Command - from 30 January 2023	90	4	2	10	106

20. Key management personnel (KMP) disclosures (continued)**2021-22**

Position	Short-term employee expenses		Long-term employee expenses	Post-employment expenses	Total
	Monetary expenses \$'000	Non-monetary benefits \$'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 to 30 June 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

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

21. 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 notes 5 and 19). The department also received capital works and building maintenance services at a cost of \$436 million from the Department of Energy and Public Works. Note 7 outlines the services received below fair value provided by Queensland Government entities.

22. Notes to the statement of cash flows

	2023	2022
	\$'000	\$'000
Operating result from continuing operations	88,002	(66,280)
<i>Non-cash items included in operating result:</i>		
Depreciation and amortisation expense	154,480	140,842
Impairment losses	109	50
Doubtful debts written-off	52	(67)
Net losses on disposal of property, plant and equipment	412	128
Prior year capitalised assets	(661)	(39)
<i>Changes in assets and liabilities</i>		
(Increase)/decrease in trade receivables	203	(511)
(Increase)/decrease in appropriation revenue receivable	(49,797)	6,417
Increase/(decrease) in deferred appropriation payable to consolidated fund	(6,357)	6,357
(Increase)/decrease in annual leave reimbursement receivable	1,863	(6,130)
(Increase)/decrease in long service leave reimbursement receivable	112	(1,117)
(Increase)/decrease in accrued revenue	(50)	44
(Increase)/decrease in other receivables	1,311	(676)
(Increase)/decrease in prepayments	1,488	(1,789)
(Increase)/decrease in other assets	298	(445)
(Increase)/decrease in inventories	(1,683)	(262)
Increase/(decrease) in accrued employee benefits	3,777	12,629
Increase/(decrease) in accounts payable	(8,116)	12,754
(Increase)/decrease in GST input tax credits receivable	(2,742)	(2,156)
Increase/(decrease) in GST payable	97	25
Net cash provided by operating activities	182,798	99,774

Changes in liabilities arising from financing activities

Details of the department's change in liability for equity withdrawals payable/receivable is detailed in note 19.

23. Financial risk disclosures**Financial Instrument Categories**

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

	2023	2022
	\$'000	\$'000
Financial assets		
Cash and cash equivalents	22,473	(2,889)
Financial assets at amortised cost:		
<i>Receivables</i>	62,066	11,249
Total financial assets	84,539	8,360

Notes to the financial statements for the year ended 30 June 2023

23. Financial risk disclosures (continued)

	2023 \$'000	2022 \$'000
Financial liabilities		
Financial liabilities at amortised cost:		
<i>Payables</i>	86,614	113,508
<i>Lease liabilities</i>	37,090	42,834
Total financial liabilities	<u>123,704</u>	<u>156,342</u>

No financial assets and financial liabilities have been offset and presented net in the statement of financial position.

Cash and cash equivalents

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

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 2.43% (2022: 0.65%) 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.

Risks arising from Financial Instruments**(a) Risk exposure**

Financial risk management is implemented pursuant to government and Departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department. All financial risk is managed by the accounting and reporting division under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas.

Queensland Corrective Services activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of its receivables (Note 13).
Liquidity risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk in respect of its payables (Note 17) and lease liabilities (Note 16).
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.	The department is exposed to interest rate risk through its leases (Note 16).

23. Financial risk disclosures (continued)**(b) Risk measurement and management strategies**

The Department measures risk exposure using a variety of methods as follows:

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

Credit risk disclosuresCredit risk management practices

The Department considers financial assets that are over 30 days past due to have significantly increased in credit risk, and measures the loss allowance of such assets at lifetime expected credit losses instead of 12-month expected credit losses. The exception is trade receivables (Note 13), for which the loss allowance is always measured at lifetime expected credit losses.

All financial assets, including receivables from other Queensland Government agencies and Australian Government agencies, are considered to have a low credit risk. The department assumes that the credit risk has not significantly increased for these low credit risk assets.

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

The department's write off policy is disclosed in Note 13.

Liquidity Risk – Contractual Maturity of Financial Liabilities

The following tables sets out the liquidity risk of financial liabilities held by the department. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date. The undiscounted cash flows in these tables differ from the amounts included in the statement of financial position that are based on discounted cash flows.

Notes to the financial statements for the year ended 30 June 2023

23. Financial risk disclosures (continued)

	2023	Contractual Maturity			2022	Contractual Maturity		
	Total	< 1 Year	1-5 Years	> 5 Years	Total	< 1 Year	1-5 Years	> 5 Years
	\$'000				\$'000			
Financial liabilities								
Payables	86,614	86,614	-	-	113,508	113,508	-	-
Lease liabilities	39,998	5,637	21,493	12,868	46,312	5,690	23,943	16,679
Total	126,612	92,251	21,493	12,868	159,820	119,198	23,943	16,679

24. 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:

	2023	2022
	\$'000	\$'000
Buildings		
Not later than 1 year	364,210	489,894
Later than 1 year but not later than 5 years	48,000	209,988
Total	412,210	699,882
Plant and equipment		
Not later than 1 year	2,894	178
Total	2,894	178

25. Contingencies

Litigation in progress

As at 30 June 2023, the department has three matters with Crown Law which are being considered by Queensland Courts. There are a further four 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.

26. Budgetary reporting disclosures

This section contains explanations of major variances between the department's actual 2022-23 financial results and the original budget presented to Parliament.

Explanations of major variances – Statement of Comprehensive Income

Appropriation revenue

The increase relates to funding approved by government during 2022-23 for Queensland Corrective Services - Correctional Employees' Certified Agreement 2021 and includes funding for payments made in 2021-22 for the Agreement and back payment of Award rates (\$149.2 million), additional funding to implement enhancements to the Queensland Governments' superannuation policy and higher workers compensation premium associated with higher claim history (\$22.9 million), additional funding to support the commissioning for the operation of Southern Queensland Correctional Precinct - Stage 2 (\$5.1 million), additional funding to manage a higher number of prisoners than originally forecast (\$20.7 million) and additional funding to meet demand not budgeted for COVID 19 costs, increase in the number of information technology licences, unexpected repairs and maintenance and inflation for food (\$19 million), partially offset by an agreement with Queensland Health, as the provider of health services to Queensland Corrective Services, the transfer funding to provide the opioid substitution program (\$7 million).

User charges and fees

The \$4 million in higher user charges is primarily due to larger than anticipated demand from external customers, in particular laundry services from Group Linen Services, Queensland Health, for sales of goods and services provided through prisoner industries.

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 due to higher than budgeted prisoner numbers (\$4.2 million), insurance recoveries primarily due to the prisoner disturbances at Capricornia and Arthur Gorrie Correctional Centres and damage to premises in the 2022 Brisbane floods (\$2.1 million).

Employee expenses

The increase primarily relates to salary increases for the Queensland Corrective Services - Correctional Employees' Certified Agreement 2021 (\$61.1 million), implementation of the Queensland Governments' superannuation policy and higher workers compensation premium associated with higher claim history (\$22.9 million), and higher number of prisoners than originally forecast (\$12 million).

Supplies and services

The increase relates to impact of higher inflation combined with higher than planned prisoner numbers leading to increased food costs (\$7.5 million), higher information technology licence costs than budgeted due to increased staff levels and higher inflation than planned (\$4 million), higher prisoner numbers leading to higher instances of unplanned repairs and maintenance (\$6.5 million), COVID 19 costs due to the continued supply of personal protection equipment the department could not meet from the existing budget (\$3.7 million), impact of higher inflation combined with higher than planned prisoner numbers leading to increased utility costs (\$3.3 million) and increased industries activity resulting increased consumables costs (\$2.6 million).

Following the adoption of AASB 16 *Leases*, depreciation for right-of-use assets is now recognised under depreciation rather than supplies and services (\$5.8 million).

Depreciation

The increase in depreciation of \$14.2 million is mainly due to the annual revaluation and change of useful life for buildings completed by the independent external valuer's assessment being higher than originally budgeted (\$8.4 million).

Notes to the financial statements for the year ended 30 June 2023

26. Budgetary reporting disclosures (continued)

The useful life assessment is dependent on the asset's age, frequency of use, condition of business and repair policy as determined by the external valuer opinion. The increase is also due to the adoption of AASB 16 *Leases* (\$5.8 million).

Other expenses

The increase in other expenses of \$2.5 million is mainly due to unplanned higher general liability insurance premiums and excess on claims.

Operating result from continuing operations

The operating result of \$88 million is the retention of appropriation funding in 2022-23 to offset the impact on its accumulated funds related to payments made in 2021-22 for the certified agreement and back payment of Award rates.

Explanations of major variances – Statement of Financial PositionCash and cash equivalents

The cash balance is higher due to the operating surplus (\$88 million) offset by higher appropriation receivables (\$48.8 million) and reduction in liabilities payable (\$23.1 million) and a lower than anticipated opening balance (\$7.6 million).

Receivables

The increase is primarily due to higher opening balances for receivables (\$10.3 million) plus appropriation to meet operational expenses including depreciation (\$8.5 million), maintenances (\$7.4 million) and higher number of prisoners than originally forecast (\$4.2 million), and additional funding to meet demand not budgeted for COVID 19 costs, increase in the number of information technology licences, unexpected repairs and maintenance and inflation for food (\$19 million), implement enhancements to the Queensland Governments' superannuation policy (\$10 million).

Payables

The increase is primarily due to an increase in trade creditors for capital projects, predominately relating to Southern Queensland Correctional Precinct – Stage 2 (\$13 million), and equity withdrawal payable (\$5.8 million).

Accrued employee benefits

The higher accrued employee benefits is primarily due to higher opening balances for accrued employee benefits (\$12 million), and salary and wages payable primarily due to an additional working day accrued not budgeted for (\$4 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.

Explanations of major variances – Statement of Cash FlowsService appropriation receipts

The increase primarily relates to funding approved by government during 2022-23 for the Queensland Corrective Services - Correctional Employees' Certified Agreement 2021 and includes funding for payments made in 2021-22 for the Agreement and back payment of Award rates (\$149.2 million), higher workers compensation premium associated with higher claim history (\$13 million), additional funding to support the commissioning for the operation of Southern Queensland Correctional Precinct - Stage 2 (\$5.1 million), additional funding to manage a higher number of prisoners than originally forecast (\$16 million) partially offset by an agreement with Queensland Health, as the provider of health services to Queensland Corrective Services, the transfer funding to provide the opioid substitution program (\$7 million).

User charges and fees

The \$4.1 million in higher user charges is primarily due to larger than anticipated demand for sales of goods and services provided through prisoner industries.

Notes to the financial statements for the year ended 30 June 2023

26. Budgetary reporting disclosures (continued)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 \$2.6 million which was not budgeted for as separate line items.

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 due to higher than budgeted prisoner numbers (\$4.2 million), insurance recoveries primarily due to the prisoner disturbances at Capricornia and Arthur Gorrie Correctional Centres and damage to premises in the 2022 Brisbane floods (\$2.1 million).

Employee expenses

The increase primarily relates to funding approved by government during 2022-23 for the Queensland Corrective Services - Correctional Employees' Certified Agreement 2021 (\$61.1 million), higher workers compensation premium associated with higher claim history (\$13 million), additional funding to support the commissioning for the operation of Southern Queensland Correctional Precinct - Stage 2 (\$1 million), and higher number of prisoners than originally forecast (\$12 million).

Supplies and services

The increase relates to impact of higher inflation combined with higher than planned prisoner numbers leading to increased food costs (\$7.5 million), higher information technology licence costs than budgeted due to increased staff levels and higher inflation than planned (\$4 million), higher prisoner numbers leading to higher instances of unplanned repairs and maintenance (\$6.5 million), COVID 19 costs due to the continued supply of personal protection equipment the department could not meet from the existing budget (\$3.7 million), impact of higher inflation combined with higher than planned prisoner numbers leading to increased utility costs (\$3.3 million) and increased industries activity resulting increased consumables costs (\$2.6 million).

Following the adoption of AASB 16 *Leases*, depreciation for right-of-use assets is now recognised under depreciation rather than supplies and services (\$5.8 million).

Other outflows

The increase in other outflows of \$2.1 million is mainly due to unplanned higher general liability insurance premiums and excess on claims.

Payments for property plant and equipment, and equity injections

The lower equity injection is due to constructions delays as a result of weather delays and global supply chain constraints with Southern Queensland Correctional Precinct - Stage 2 (\$143.9 million) and urgent and unavoidable infrastructure works (\$18.1 million).

Equity withdrawals

The lower equity withdrawal is due to decreased equity withdrawal payable due on 30 June 2022 (\$5.2 million).

Lease Payments

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

Net increase in cash and cash equivalents, and cash and cash equivalents – opening balance

The cash balance is higher due to the operating surplus (\$88 million) offset by higher appropriation receivables (\$48.8 million) and reduction in liabilities payable (\$23.1 million) and a lower than anticipated opening balance (\$7.6 million).

Notes to the financial statements for the year ended 30 June 2023

27. Trust transactions and balances

	2023 \$'000	2022 \$'000
Prisoners' trust fund		
Revenue	32,655	31,737
Expenses	32,491	31,845
Net surplus	164	(108)
Assets	6,637	5,421
Liabilities	6,637	5,421
Net assets	-	-

Accounting policy

The Prisoner's Trust fund 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 financial year.

28. 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) 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.

c) Comparatives

Comparative information reflects the 2021-22 audited financial statements, except where restated to conform with the presentation for the period 1 July 2022 to 30 June 2023.

d) 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.

e) 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 13).

f) Accounting standards adopted early

No Australian Accounting Standards have been early adopted for 2022-23.

g) Future impact of accounting standards not yet effective

At the date of authorisation of the financial report, pending amendments to the Australian Accounting Standards with future effective dates may impact the department, and include:

AASB 2022-09: AASB 17 Insurance Contracts Public Sector (2026)

AASB 2022-10: Amendments to AASB 13 Fair Value Measurement (2025)

h) 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.

28. Summary of other accounting policies (continued)

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.

29. 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 year ended 30 June 2023

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 2023 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.

PPurtill

Patsy Purtill FCMA, FIPA, MBS
A/Chief Finance Officer

25 August 2023



Paul Stewart APM
Commissioner

25 August 2023

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 2023, 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 2023, 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 14 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:</p> <ul style="list-style-type: none"> • Lotus Glen Capricornia Correctional Centre • Townsville Correctional Centre • Woodford Correctional Centre • Innisfail work camp • Palm Island facilities <p>as at 30 June 2023.</p> <p>For all remaining building assets, the external valuer performed a specific appraisal valuation as at 30 June 2022 for Capricornia Correctional Centre and for all other locations as at 30 June 2019, and indexation has since been subsequently applied up to 30 June 2023.</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 2023:

- 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.



David Adams
as delegate of the Auditor-General

29 August 2023

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 Glossary Page 54
	<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 23
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 26
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 29
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Page 30
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Page 37
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 38
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 38
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 38
Governance – risk management	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 39
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 40
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 40



Summary of requirement		Basis for requirement	Annual report reference
and accountability	• External scrutiny	ARRs – section 14.4	Page 42
	• Information systems and recordkeeping	ARRs – section 14.5	Page 44
	• Information Security attestation	ARRs – section 14.6	Page 45
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1	Page 46
	• Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 50
Open Data	• Statement advising publication of information	ARRs – section 16	Page 50
	• Consultancies	ARRs – section 31.1	Page 50
	• Overseas travel	ARRs – section 31.2	Page 50
	• Queensland Language Services Policy	ARRs – section 31.3	Page 50
Financial statements	• Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 39 of Financial Statements
	• Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 40 of Financial Statements



Glossary

Abbreviations and acronyms used through this report	
AMC	Asset Management Committee
ARC	Audit and Risk Committee
ARR	<i>Annual report requirements for Queensland Government agencies</i>
BoM	Board of Management
BWC	Body worn camera
CBHFA	Community Based Health and First Aid
CCC	Crime and Corruption Commission
CCTV	Closed Circuit Television
CFO	Chief Finance Officer
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
ELT	Executive Leadership Team
FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
FPC	Finance and Procurement Committee
HSWGC	Health, Safety and Wellbeing Governance Committee
ICT	Information and Communication Technology
IASMCW	Infrastructure, Asset Services and Major Capital Works
IOMS	Integrated Offender Management System
IT	Information technology
IVET	Integrated Vocational Education and Training
JPP	Justice Policy Partnership
LVCC	Lockyer Valley Correctional Centre
MARA	The Maltese word for 'woman'
MoU	Memorandum of understanding
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
NHHA	National Housing and Homelessness Agreement
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
PRSA	Post Release Supported Accommodation
PTAS	Prisoner Trust Accounting System
PTS	Prisoner Telephone System



QAEHS	Queensland Alliance for Environmental Health Sciences
QAO	Queensland Audit Office
QCS	Queensland Corrective Services
QGEA	Queensland Government Enterprise Architecture
QGSO	Queensland Government Statistician's Office
QPS	Queensland Police Service
QPSR	Queensland Parole System Review
RAP	Reconciliation Action Plan
RTO	Registered training organisation
SCSU	Specialised Clinical Services Unit
SMART	Streamlining the Management and Allocation of Resources and Talent
SSS	Strong Solid Spirit
TWCC	Townsville Women's Correctional Centre
TWES	Time to Work Employment Service
TCTL	Transforming Corrections to Transform Lives
WfQ	Working for Queensland
WHS	Work health and safety
WHSQ	Workplace Health and Safety Queensland
WGC	Workforce Governance Committee



