

# ANNUAL REPORT 2022–23



## About our annual report

The Department of Justice and Attorney-General's (DJAG) Annual Report 2022–23 summarises its financial and corporate performance for 2022–23 and is an integral part of our corporate governance framework. It is a key tool in ensuring we are accountable to stakeholders, Queensland Parliament, and the community about our activities.

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

## View our report online

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

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

Several annual reporting requirements for 2022–23 are addressed by publishing information on the Queensland Government Open Data website. These are:

- consultancies
- overseas travel, and
- Queensland language services policy.

For further information, please visit:

<https://data.qld.gov.au>

## Acknowledgement of Country

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



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

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

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

# Letter of compliance



Department of  
**Justice and Attorney-General**

25 September 2023

The Honourable Yvette D'Ath MP  
Attorney-General and Minister for Justice  
Minister for the Prevention of Domestic and Family Violence  
1 William Street  
BRISBANE QLD 4000

Dear Attorney-General

I am pleased to submit for presentation to Parliament the 2022–23 Annual Report and financial statements for the Department of Justice and Attorney-General.

I certify that this annual report complies with:

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

This report is prepared on the basis of the current administrative arrangements for this department applying for the whole of the 2022–23 financial year. That is, it reflects the structure, operations and performance of the department as it now exists.

A checklist outlining the annual reporting requirements can be found in Appendix 6 of this annual report or accessed at [www.justice.qld.gov.au](http://www.justice.qld.gov.au).

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Jasmina Joldić', written over a blue circular stamp.

Jasmina Joldić PSM  
Acting Director-General  
Department of Justice and Attorney-General

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# ***Acting Director-General's message***

## **Notable highlights in a big year**

The 2022–23 year saw the Department of Justice and Attorney-General (DJAG) take significant steps to make Queensland a fairer, safer and more inclusive community, including work to deliver some of the major recommendations of the Women's Safety and Justice Taskforce, important legislative reforms and supporting the important work of the courts.

It was a great privilege to be appointed Acting Director-General in May 2023 and be a small part of history that saw all six senior leadership positions held by women.

Brigita Cunnington (Acting Deputy Director-General, Justice Services), Leanne Robertson (Assistant Director-General, Strategic Policy and Legal Services), Dr Kylie Stephen (Assistant Director-General, Women's Safety and Violence Prevention), Victoria Thomson (Deputy Director-General, Liquor, Gaming and Fair Trading), and Paula Werner (Acting Assistant Director-General, Corporate Services) led committed teams that enabled the delivery of essential frontline justice services to communities throughout Queensland, which are reflected throughout this report.

Our Women's Safety and Violence Prevention division continued to work closely with partners to ensure that critical services and supports were delivered to victims of violence, and that women and girls were given opportunities to achieve their full potential. Our Women's Safety and Violence Prevention teams have also been instrumental in driving significant reforms to strengthen community, organisational and government responses to gendered violence.

The work of Strategic Policy and Legal Services teams was critical in the passing of the Domestic and Family Violence Protection (Combating Coercive Control) and Other Legislation Amendment Bill 2022. This Bill strengthened laws to address the patterned nature of coercive control and lays the foundation to introduce a standalone offence of coercive control later in 2023.

The changes are part of the work underway across many business areas in DJAG to implement the government response to the recommendations of the Women's Safety and Justice Taskforce.

Queensland courts continued to operate with a high degree of efficiency, a credit to departmental staff and the judiciary they support. Much energy was invested during the financial year in preparing for the opening of new specialist domestic and family violence courts in Cairns and Brisbane, building on the success of similar models at Southport, Beenleigh, Townsville, Mount Isa and Palm Island.

From September 2022, departmental staff also oversaw a pilot of the use of video recorded statements taken by trained police officers as an adult victim's evidence-in-chief in domestic and family violence-related criminal proceedings. The trials at Southport and Ipswich included a range of safeguards designed to limit the trauma and protect the privacy of survivors.

## Significant legislation

As a Bosnian by birth who lived in Germany before emigrating to Australia in the early 2000s, I feel very privileged that my career in the public service allows me to give back to the country that gave safe haven to my family. In that context, it was especially satisfying to join an organisation that contributed heavily to new legislation introduced in March 2023 to ban the display of hate symbols and increase penalties for offences that are motivated by hatred or serious contempt.

Other legislation of note included the development of legislation to replace Queensland's outdated property laws, including a seller disclosure scheme that clarifies sellers' disclosure obligations and provides valuable information to buyers about the property they are buying. The Property Law Bill 2023 was developed to modernise property laws with contemporary language that reflects contemporary practice.

The Liquor, Gaming and Fair Trading division was heavily involved in moves to develop a regulatory framework for online liquor sales and delivery, an area of burgeoning growth. Industry stakeholder feedback was sought, as well as from the public, in efforts to address the potential risks around minors and unduly intoxicated people accessing liquor. Legislation is expected to be drafted in the next financial year.

## People

The department saw the departure of long-serving Director-General David Mackie on 1 May 2023, when he assumed the position of Queensland Public Sector Commissioner. David led this department as its Director-General for more than eight years and he is a role model for any young person joining the organisation, having begun his career with DJAG and working his way up to the most senior position.

David was a most astute and personable leader and has left an indelible mark.

It would be remiss not to mention and thank two other long-serving Board of Management members who vacated their roles in the past financial year. Former Deputy Director-General (Justice Services) Jenny Lang and Assistant Director-General (Corporate Services) Peter Cook provided strong leadership and invaluable guidance in advising the strategic priorities of the department.

In mid-May 2023, Attorney-General Shannon Fentiman moved to the Health portfolio after two and a half years as Minister for Justice, Minister for Women, and Minister for the Prevention of Domestic and Family Violence.

The Honourable Yvette D'Ath, who was Attorney-General for five and half years prior to Minister Fentiman, returned to the portfolio of Justice and the Prevention of Domestic and Family Violence. As part of the subsequent machinery-of-government changes, the Office for Women moved to Health with Minister Fentiman, while DJAG retained the Women's Safety and Violence Prevention division.

As a society, we are always seeking to improve, and our department reflects this.

Testament to this effort is the ongoing work underway across the public sector, including through DJAG's own *Inclusion, Diversity and Equity Strategy*, to create fair, safe and inclusive workforces that give everyone access to the same opportunities to thrive, be their best and feel empowered to bring their whole selves to work. Our strategy provides a five-year roadmap for building our workplace culture to ensure we make inclusion, diversity and equity a part of everything we do.

Another important step forward was the appointment of the State's inaugural First Nations Justice Officer on 16 January 2023. Stephen Tillett has broad experience working in the justice sphere and has brought an invaluable understanding to the role, which aims to reduce the overrepresentation of First Nations people in our criminal justice system, as part of the new First Nations Justice Office.

## **Year ahead**

Ours is a large and diverse department spanning the length and breadth of the State, with all business units contributing to providing justice for all Queenslanders. Collectively we are pursuing many objectives in the new financial year.

In the coming year, the department will continue to work across government on the establishment of a specific forensic agency under the Justice and Attorney-General portfolio, as part of the reform process for the State's DNA and forensic services.

Former Queensland Australian of the Year Jon Rouse APM has been named as Queensland's interim Victims' Commissioner. Mr Rouse will assist Queensland victims of crime as an independent statutory officer, following recommendation 18 of the *Women's Safety and Justice Taskforce Hear her voice: Report Two (2022)*.

The anticipated appointment of two new coroners and the changing of a third temporary position into a permanent one should assist with meeting community expectations of comprehensive and timely coronial investigations. In a similar vein, there is a focus – and resources – to improve Queensland Civil and Administrative Tribunal services to address increasing demand, wait times and backlogs, and deliver an efficient and sustainable civil law system.

Three new District Court judge positions will be appointed to strengthen access to justice for all Queenslanders. The judges will be located in Cairns, Brisbane and Ipswich.

The Office of Body Corporate and Community Management will look to progress reforms to improve the operation, management and amenity of Queensland's approximately 50,000 community titles schemes.

The department has also committed to implementing the Path to Treaty reform agenda by working with the Interim Truth and Treaty Body to co-design the establishment of a First Nations Treaty Institute and a Truth-Telling and Healing Inquiry.

This is just a sample of what lies ahead in another busy year, one in which our staff will no doubt relish the challenge with the same passion and commitment that is a feature of this organisation.

S poštovanjem (*With respect*),

**Jasmina Joldić PSM**  
**Acting Director-General**

# Summary of financial performance

The financial amounts summarised below reflect DJAG's controlled operations (excluding administered activities) as presented in the 2022–23 audited financial statements. For the 2022–23 financial year, DJAG achieved an operating surplus of \$7.5 million.

## Revenue

Total revenue for 2022–23 was \$938.8 million. Appropriation funding is the department's main source of revenue comprising 85% of total revenue.

### 2022–23 revenue sources

Revenue category	2021–22 Actual \$M	2022–23 Actual \$M	Variance \$M
Appropriation Revenue	727.2	801.6	74.4
User charges and fees	107.7	122.0	14.3
Grants and contributions	13.4	13.1	-0.3
Other revenue	0.5	2.1	1.6
<b>Total</b>	<b>848.8</b>	<b>938.8</b>	<b>90.0</b>

The increase in appropriation revenue of \$74.4 million is primarily due to funding of limited life and new initiatives such as the response to the Women's Safety and Justice Taskforce (WSJT) Reports 1 and 2.

Additionally, DJAG received increased appropriation to meet enterprise bargaining salary rate increases and meet the operational needs of the department.

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

## Expenditure

Total expenditure for 2022–23 was \$931.3 million. Employee expenses (47%) and supplies and services (43%) are DJAG's main categories of expenditure.

### 2022–23 expenditure – how our funds were spent

Expenditure category	2021–22 Actual \$M	2022–23 Actual \$M	Variance \$M
Employee expenses	398.6	440.1	41.5
Supplies and services	356.5	400.5	44.0
Grants and subsidies	3.7	5.2	1.5
Depreciation and amortisation	79.6	84.1	4.5
Other expenses	1.9	1.4	-0.5
<b>Total</b>	<b>840.3</b>	<b>931.3</b>	<b>91.0</b>

### Employee expenses

Employee expenses for 2022–23 totalled \$440.1 million, which is an increase of \$41.5 million, compared to 2021–22. The variance is primarily due to funding of limited life, new initiatives and enterprise bargaining salary rate increases.

### Supplies and services

Supplies and services expenditure for 2022–23 totalled \$400.5 million, which is an increase of \$44 million of the 2021–22 actual.

The variance is primarily due to increased expenditure for frontline outsourced service delivery payments supporting women's advancement and violence prevention programs, contractors engaged to meet service delivery demands, legal fees, travel and property repairs and maintenance costs.



## Assets

As at 30 June 2023, DJAG held total assets of \$1.3 billion. This reflects the department's significant investment in property, plant and equipment of \$1.2 billion that is primarily related to courthouses located across Queensland.

Capital acquisitions for 2022–23 were \$25.9 million to complete minor capital works in courthouses and leasehold improvement projects, expansion and upgrade of existing audio-visual capacity in the justice system, and enhanced Information and Communication Technology (ICT) system capabilities.

Projects ongoing in 2023–24 include the implementation of the Government response to recommendations from the WSJT Reports 1 and 2, completion of ICT system projects, Beaudesert courthouse replacement and continuing the expansion and upgrade of existing audio-visual capacity in the justice system.

## Chief Finance Officer Assurance Statement

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

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

# About us

The following table outlines the functions that left DJAG due to machinery-of-government (MoG) changes on 18 May 2023, and the related annual reports where the financial statements can be located for the 2022–23 reporting period.

Left DJAG	Date of Transfer	Related annual report*
Office for Women	18 May 2023	Queensland Health

\* Financial statements for the period 01 June 2023 – 30 June 2023 can be found in the related department annual report. Non-financial performance information for the 2022–2023 Reporting period can be found in the related annual report.

## **Our vision**

*Queensland is fair, safe and inclusive.*

## **Our purpose and role**

To deliver services that enable a fair, safe and inclusive society for all Queenslanders.

## **What we do**

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

DJAG operates under the *Administrative Arrangements Order (No.1) 2023*. DJAG discharges its statutory obligations under 209 Acts. Progress in achieving these obligations is documented throughout this annual report, and where further information is available externally, links to the relevant websites are included.

Our work is guided by our public service values:

- Customers first
- Ideas into action
- Unleash potential
- Be courageous
- Empower people

## **Our commitment to human rights**

We respect, protect, and promote human rights in all that we do and put people first in our actions and decisions.

## **Our commitment with First Nations peoples**

We deeply respect Aboriginal and Torres Strait Islander peoples and cultures. We commit to partnering with First Nations people, as outcomes built on strong relationships create a positive shared future for all Queenslanders.

## Our contributions to Queensland Government objectives for the community

Through delivery of our strategic objectives, we effectively contribute to the Queensland Government's objectives for the community.

Queensland Government's objectives for the community	DJAG strategic objectives	DJAG's service areas
<p><b>Good jobs:</b> Good, secure jobs in our traditional and emerging industries</p> <p><b>Better services:</b> Deliver even better services right across Queensland</p> <p><b>Great lifestyle:</b> Protect and enhance our Queensland lifestyle as we grow</p>	Continually improve and evolve our service delivery <sup>1</sup>	<p><b>Justice Services</b></p> <p>To provide timely services that enable fair resolution of disputes; increase community safety; and uphold legal and social rights for both adults and children</p> <p><b>Legal and Prosecution Services</b></p> <p>To provide trusted legal services to Government; enable resolution of criminal cases by performing effective and timely prosecution functions and provide greater accountability and oversight of child protection order applications by ensuring that the applications are supported by good quality evidence, promoting efficiency and evidence-based decision making</p> <p><b>Women's Safety and Violence Prevention*</b></p> <p>To prevent and respond to domestic, family and sexual violence</p> <p><b>Liquor, Gaming and Fair Trading</b></p> <p>To keep the community safe by protecting consumers and business from unfair or unscrupulous business practices and unsafe products, maintaining the integrity and probability of the gambling industry and reducing the risk of harm from liquor and gambling</p>
	Safeguard the rights of vulnerable people in society	<p><b>Justice Services</b></p> <p><b>Legal and Prosecution Services</b></p> <p><b>Liquor, Gaming and Fair Trading</b></p> <p><b>Women's Safety and Violence Prevention</b></p>
	Reduce over-representation of First Nations people in the criminal justice system	<p><b>Justice Services</b></p> <p><b>Women's Safety and Violence Prevention</b></p>
	End domestic, family and sexual violence	<p><b>Justice Services</b></p> <p><b>Liquor, Gaming and Fair Trading</b></p> <p><b>Women's Safety and Violence Prevention</b></p>
	Minimise gambling harm	<p><b>Liquor, Gaming and Fair Trading</b></p>

<sup>1</sup> Corporate Services support service delivery and strategic objectives through organisational excellence by providing timely, accessible, responsive services that are valued by the community.

\* Previously Office for Women and Violence Prevention.

*DJAG's Strategic Plan 2022–2026* also includes a sixth enabling objective - *Grow and support a highly engaged, healthy and effective workforce* – which underpins all that we do as a department.

To achieve the delivery of the strategic objectives, the department provides services through the service areas as reported in our Service Delivery Statements. Performance results for 2022–23 can be found in Appendix 2.

### ***Our strategic risks and our opportunities***

#### **Service demand pressures**

We will respond to pressures on our service delivery by implementing strategies to meet the needs of the community.

#### **Meeting community expectations of our services**

We will work with the community to build a shared understanding of our role and deliver valued services.

#### **Information security and protection**

We will protect and secure information we hold to build community confidence in our services.

#### **Digital disruption**

We will embrace new technology to enhance our services and ensure our systems remain reliable, secure and resilient.

# Our service areas

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

## **Justice Services**

Justice Services provides the community with fair, timely and accessible justice services through courts and tribunals, coronial services, civil and criminal mediation services.

By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, it upholds the rights of Queenslanders and ensures they are treated fairly and justly.

Births, Deaths and Marriages registration services protect access to individual legal and social rights through validated identity documents.

## **Legal and Prosecutions**

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

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

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

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

The Director of Child Protection Litigation (DCPL) is an independent statutory officer within the DJAG portfolio. The role of the DCPL is to decide, whether or not, an application for a child protection order should be made for a child and the type of order that should be sought.

If an application for a child protection order is made, the DCPL is responsible for conducting the legal proceeding in the Children's Court.

### ***Women's Safety and Violence Prevention***

Previously Office for Women and Violence Prevention, Women's Safety and Violence Prevention supports the community and partners to recognise, prevent and respond to domestic, family and sexual violence and hold those responsible to account.

The division commissions specialist domestic, family and sexual violence services to improve the safety of women and their children and ensure effective return on the government's investment.

Women's Safety and Violence Prevention supports women and girls to participate fully in the social, economic and cultural opportunities that Queensland offers and to achieve their full potential.

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

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

### ***Liquor, Gaming and Fair Trading***

Liquor, Gaming and Fair Trading (LGFT) provides regulatory and consumer protection services across the liquor, gaming, and general services sectors.

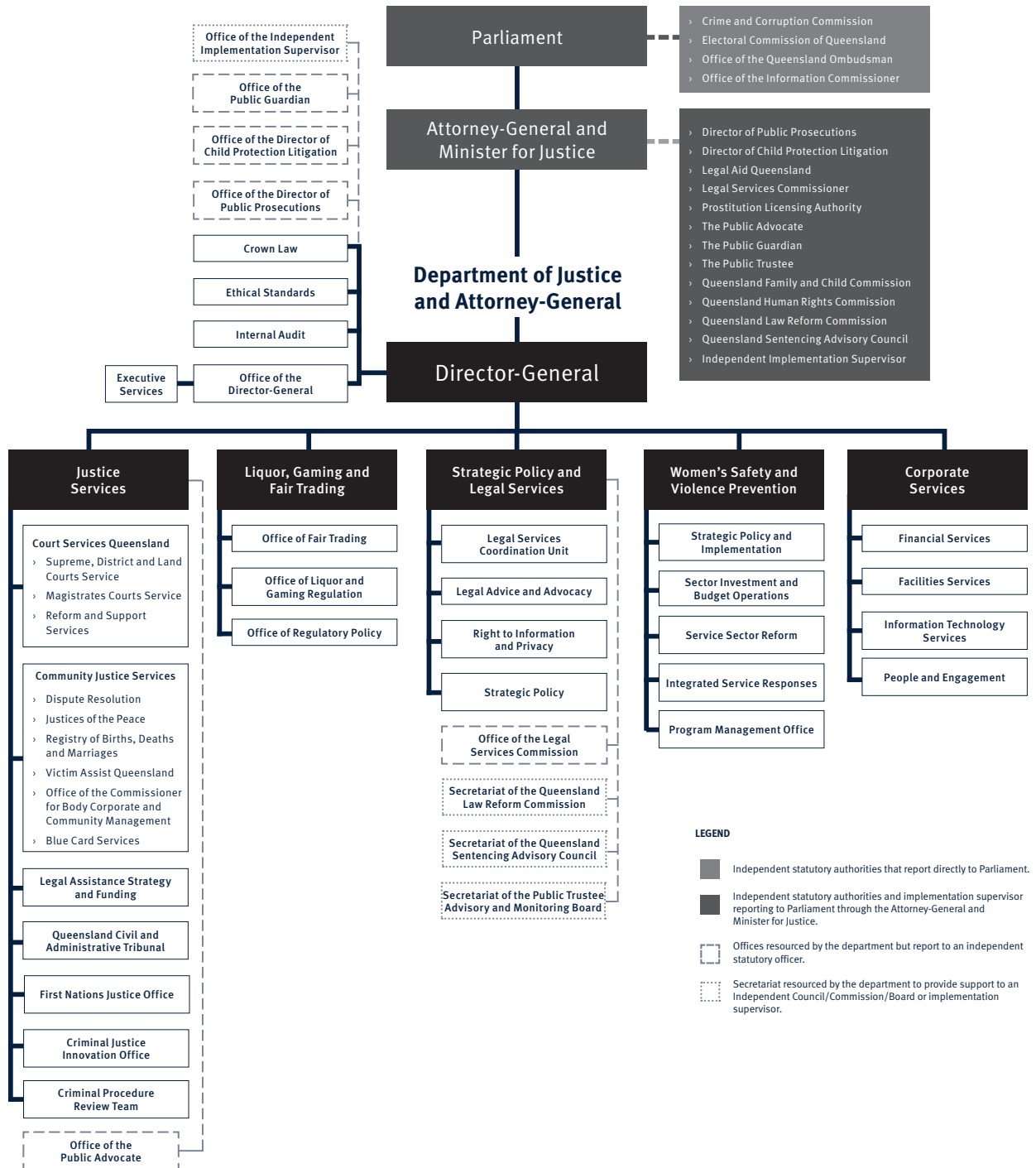
It encourages marketplace and industry integrity, fosters business and consumer confidence, and implements initiatives that reduce the risk of harm and consumer detriment.

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

Refer to DJAG 2022–23 *Service Delivery Statements* for more information:  
[https://s3.treasury.qld.gov.au/files/Budget\\_2022-23\\_SDS\\_Department\\_of\\_Justice\\_and\\_Attorney-General.pdf](https://s3.treasury.qld.gov.au/files/Budget_2022-23_SDS_Department_of_Justice_and_Attorney-General.pdf)

# Organisational chart

As at 30 June 2023



# ***Our performance***

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## ***Strategic objective one Continually improve and evolve our service delivery***

*Develop innovative human-centred solutions to improve service outcomes*

DJAG will achieve this objective through the following strategies:

- provide a contemporary, fit-for-purpose infrastructure to better meet the needs of all users
- develop a Service Delivery and Transformation Strategy and a Roadmap to inform service improvement initiatives, and
- expand our contemporary technology foundation across the department to better enable service delivery.



## ***Our achievements***

In 2022–23, DJAG processed:

- a total of 1,220 applications for Justices of the Peace and 670 applications for Commissioners for Declarations
- 90% of juror payments by electronic funds transfer
- over \$100 million interest revenue earned on funds held in solicitors' trust accounts in Queensland, and
- a significantly reduced number of audits required from charities, community purpose organisations and incorporated associations through changes to reporting thresholds and the introduction of a risk-based reporting framework under the *Collections Act 1966*.

DJAG established:

- Information and Communication Technology portfolio and program governance and progressed delivery of the Achieving Justice System Efficiency initiative
- the Digital Case Management Project team within the Office of Public Prosecutions (ODPP)
- the Fast Track Sentencing Pilot in Brisbane, Southport, Cairns, and Townsville to identify causes of delay in court proceedings in the Childrens Court (Magistrate Court) and where possible, reduce delays through the coordination of stakeholders, and
- guidelines and the project team to respond to the case review recommendations arising from the *Commission of Inquiry into Forensic DNA Testing in Queensland*.

DJAG supported and engaged with the:

- legal assistance sector in preparation for the independent review of the *National Legal Assistance Partnership 2020–2025*, which will help inform Commonwealth funding for legal assistance services for the 2025–30 funding cycle, and
- Queensland Legal Assistance Forum (QLAF) and Legal Assistance Investment Committee to guide and implement strategic legal assistance frameworks.

DJAG continued the development of:

- a community club compact with the club industry with several initiatives already underway including a two-year trial of changes to club visitor distance requirements, changes to allow electronic funds transfer for payments from gaming machines, and an increase to the Ticket In Ticket Out ticket-in limit when moving funds between gaming machines
- information privacy and right to information reforms including consideration of feedback on the *Consultation Paper – Proposed changes to Queensland's information privacy and right to information framework*, and
- nationally harmonised laws for Queensland's charitable and Not-for-profit sector, including participating in the development of national fundraising principles, which will guide the conduct of fundraising across jurisdictions.

#### DJAG administered:

- \$10.3 million in funds from the State Budget to the Bar Association of Queensland and Legal Services Commission for the delivery of legal profession regulation and the Supreme Court Library Queensland for the delivery of law library services
- Queensland Sentencing Advisory Council (QSAC) community engagement and focus group research project regarding community understanding of sentencing terms, and
- the register for Justices of the Peace and Commissioners for Declarations which has over 80,000 registered persons.

#### DJAG completed:

- publishing the Model of Inquest Principles that apply to the State and all agencies when appearing at inquests. The principles are intended to ensure a sensitive, compassionate, and consistent approach by Government to inquests and to make inquests less distressing and traumatic for families and witnesses
- the independent review of the *Justices Act 1886* and the *Criminal Practice Rules 1999* to achieve contemporary and effective criminal procedure laws in Queensland's Magistrates Courts
- amendments to the *Building Units and Group Titles Act 1980* and the *Mixed Use Development Act 1993* including the establishment of an information and community education service within the Office of the Commissioner for Body Corporate and Community Management for those living, working and investing in *Building Units and Group Titles Act 1980* and *Mixed Use Development Act 1993* bodies corporate
- legislative amendments to implement a nationally agreed cross-border recognition scheme for fundraising authorisations under which entities registered with the Australian Charities

and Not-for-profits Commission are eligible for a fast-tracked fundraising authorisation in Queensland and reduced reporting requirements

- roll out in full of the new Recording and Transcription System across Queensland
- the launch of the new *Queensland Civil and Administrative Tribunal (QCAT) Strategic Plan 2023–25* to support its organisational values (accessible, trustworthy, timely and inclusive) for the way the tribunal carries out its functions
- consultation with key legal stakeholders, including the Heads of Jurisdiction, Bar Association of Queensland, and the Queensland Law Society on the issue of a Judicial Commission in Queensland
- stage one of an online portal (QCase), providing a fully digital case management system to make filing and managing civil cases easier and more accessible
- the enactment of an update to the *Recordings of Evidence Regulation 2018* to reduce costs of transcripts for Queenslanders through cost sharing and greater access to fee exemptions on transcripts for Coroner's Court of Queensland and Industrial Magistrates matters
- implementation of the *Associations Incorporation and Other Legislation Amendment Act 2020* by introducing a dispute resolution procedure for associations and requirements for disclosure of executive remuneration to commence in 2024
- a combined clearance rate of 114% across all pilot locations for the *Fast Track Sentencing Pilot* indicating that the number of files finalised exceeded the number of files entering the system

- improvement of the juror experience where prospective jurors are now able to interact online rather than returning paper questionnaires through the mail. Approximately 348,200 questionnaires were issued from the new Juror Management System (JMS) to prospective jurors across Queensland with 32,328 prospective jurors issued a summons (86% issued electronically) and approximately 7,528 jurors empanelled onto trials, and
- the progression of the *Associations Incorporations Act 1981* amendments to address the risk of employers and employees being confused about the ability of entities to represent industrial interests where the entity is not an employer or employee organisation under the *Industrial Relations Act 2016* but is incorporated under the *Associations Incorporations Act 1981*.

DJAG commenced:

- a review of enforcement officer fees to respond to increasing costs and complexities associated with discharging enforcement officer functions and to promote performance of enforcement officer functions in a manner that is best practice and inspires confidence in the justice system, and
- implementation of the Bail information Accessibility Pilot at the Townsville, Maroochydore, Brisbane, and Beenleigh Magistrates Courts.

## ***Looking forward***

In 2023–24, DJAG will:

- consult with the legal assistance sector and engage with the independent reviewer of the *National Legal Assistance Partnership 2020–2025*
- deliver accessible digital solutions for a responsive Queensland justice system such as implementation of foundational projects including the Video Conferencing Infrastructure Replacement project and the Registry Committal service
- drive a program of transformation of licensing across Liquor, Gaming and Fair Trading to support enhanced outcomes for small business and individual customers
- enhance the Office of Fair Trading’s connection with First Nations stakeholders to understand the consumer issues facing their communities and improve Office of Fair Trading services in First Nations communities
- continue to harmonise charitable fundraising legislation as part of the Council on Federal Financial Relations initiatives for national charitable fundraising reforms to align Queensland’s fundraising conduct requirements with the nationally agreed charitable fundraising principles
- continue to work to meet community expectations of comprehensive and timely coronial investigations
- use best practice principles when considering safe cashless gaming concepts and considering the viability of any industry cost-neutral proposal for a voluntary electronic gaming machine buyback scheme jointly with Queensland Treasury
- deliver the remainder of the Fast Track Sentencing Pilot roll out in Brisbane, Southport, Cairns, and Townsville and commence its evaluation
- review of enforcement officers fees and implement across the state, and
- roll out the QCCase solution across QCAT and Magistrates Courts in Queensland.

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## ***Strategic objective two Safeguard the rights of vulnerable and disadvantaged people***

*Deliver targeted services to support vulnerable and disadvantaged people*

DJAG will achieve this objective through the following strategies:

- provide timely and accessible services to reduce delays, and
  - co-design policies and legislation informed by lived experiences of community members.
-

## ***Our achievements***

In 2022–23, DJAG provided:

- legal advocacy services to the Attorney-General as First Law Officer and as Chief Legal Advisor to Cabinet and the Executive Government, including acting on the Attorney-General's behalf in relation to issues pursuant to the *Human Rights Act 2019*, proceedings relating to serious sex offenders under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, and Mental Health Court and Mental Health Review Tribunal proceedings
- monitoring of 941,612 current blue card holders and applicants daily for changes in Queensland criminal history
- secretariat functions for 18 legal assistance forums across Queensland, each of which meet four times a year to enable collaborative service planning across the sector. This includes 12 regional forums, five specialist forums and the QLAF
- improved safety and fairness in the marketplace by providing assistance to consumers to resolve disputes with traders and taking enforcement action against traders found to have breached fair trading legislation
- support to vulnerable members of society, with 4,241 adults currently receiving decision-making support from the Office of the Public Guardian
- support to 53 participants who commenced on Treatment Orders. Since commencement 32 have completed or graduated from the Queensland Drug and Alcohol Court (QDAC) program
- protection of the community through the care, control and treatment of sex offenders who are considered an unacceptable risk to the community by re-offending sexually or violently, and
- decision services as statutory health attorney for 422 adults.

DJAG processed:

- more than 3,450 child protection applications by the Director of Child Protection Litigation (DCPL), and managed the resulting child protection proceedings in the Childrens Court across the State and assisted the court to determine over 3,100 applications
- 309,428 blue card applications
- 63 investigations into allegations of abuse, neglect and exploitation and/or inappropriate or inadequate decision-making arrangements for adults with impaired decision-making capacity and finalised 229 investigations
- 216 matters referred to the Queensland Police Service (QPS), involving a total of 550 potential breaches of blue card legislation. Of those matters referred that were finalised in court, 92% resulted in a successful prosecution
- 20,166 consumer complaints, of which 19,254 were finalised via conciliation by the Office of Fair Trading between the consumer and trader. 76% of conciliated complaints were satisfactorily finalised and 82% of conciliated complaints were finalised within the target timeframe of 30 days, and
- 2,471 fair trading investigations, initiated 3,249 enforcement actions and obtained \$12.3 million in redress for consumers.

DJAG received:

- 17 notices on behalf of the Attorney-General, under s52 of the *Human Rights Act 2019* and intervened in 12 proceedings, and
- 176 referrals to engage an intermediary for eligible prosecution witnesses in child sexual offence matters through the Queensland Intermediary Scheme (QIS) pilot. QIS identified approximately 241 communication needs and made

approximately 832 recommendations relating to how courts may most effectively communicate with a witness. Referrals received related to:

- 65 matters before the court and 50 referrals at the police investigation stage, and
- 153 witnesses ranging from under 5 years of age to adults over 17 years of age.

DJAG delivered:

- a new *Liquor and Gambling Regulatory Strategy* setting out the vision and priorities for the Office of Liquor and Gaming Regulation as a modern, transparent, visible, and accountable regulator and strengthening partnerships with industry with the core intent of minimising harm for community
- education and engagement activities to more than 25,000 people to ensure consumers and businesses are aware of their rights and responsibilities. The Office of Fair Trading's engagement activities help to empower vulnerable consumers including older consumers, consumers with disability, low income earners, Aboriginal and Torres Strait Islander consumers and consumers who do not speak English as a first language
- integration with the Working with Children Checks National Reference System as part of blue card system reforms
- product safety services under the regulatory framework through education campaigns, interagency working groups and compliance activities for lithium-ion battery safety, children's products, button/coin batteries, infant sleeping products, mandatory standards for products supplied online and mitigating toppling furniture hazards

- in collaboration with key stakeholders, an educational resources toolkit to over 8,300 individual stakeholders to help people providing foster and kinship care to dispel myths about the blue card system and help people better understand the blue card application and assessment processes
- the *Proactive Compliance Plan 2023–24* that shares with industry the liquor and gambling compliance priorities for the coming financial year identifying nine compliance priorities for the financial year focussed on minimising gambling and liquor harm
- improved operation of the *Building Units and Group Titles Act 1980* and *Mixed Use Development Act 1993* by making body corporate governance in certain developments more transparent and fairer for proprietors such as unit owners
- the report on coercive control by Churchill Fellow Kathleen Christopherson, and
- continued specialist courts and programs including Court Link, the Murri Court, the Queensland Drug and Alcohol Court, the Specialist Domestic and Family Violence Courts and the Community Justice Groups (CJG) Program, including rolling out a new Court Link site in Pine Rivers in March 2023.

DJAG completed:

- 2,548 proactive compliance checks in industries regulated by the Office of Fair Trading, identifying 411 matters requiring investigation
- nine child death case reviews and 12 serious physical injury case reviews
- the development and release of consultation papers on a proposed new regulatory framework for online liquor sales and delivery in Queensland with 57 submissions received

- a Customer Research project to better understand the experience of victims who apply for support through the Financial Assistance Scheme
- 79 referrals through Court Link for defendants to receive treatment in the community, 679 participants were admitted to the program for case management and a total of 313 participants completed 12 weeks or more of case management, and
- the Queensland Law Reform Commission's work spanned three law reform reviews. One review is underway, a review of mining objections processes, with foundational research and early consultations commenced. A review into the decriminalisation of sex work in Queensland concluded, with the final report completed in March 2023. A review of Queensland's laws relating to workplace surveillance, which was referred on 24 July 2018, is currently on hold.

#### DJAG administered:

- \$254.1 million of Queensland and Commonwealth Government funding to Legal Aid Queensland (LAQ), Community Legal Centres (CLCs) and other community organisations, and the Aboriginal and Torres Strait Islander Legal Service (Qld) Limited for the delivery of legal assistance services across Queensland communities, and
- \$41 million to 1,211 organisations through the Gambling Community Benefit Fund (GCBF), including a Disaster Recovery Round, combining the May and August rounds into one super-sized \$30 million round which received 1,575 applications, 741 of which were approved.

#### DJAG also:

- developed the *Monitoring of Places of Detention (Optional Protocol to the Convention Against Torture) Act 2023* to facilitate visits to places of detention in Queensland by the United Nations Subcommittee on Prevention of Torture and other Cruel, Inhuman or Degrading Treatment or Punishment
- finalised 3,866 blue card cases which prevented individuals with concerning criminal histories and/or other assessable information from working with children
- released a consultation regulatory impact statement and an online survey on a proposal for mandatory continuing professional development for property agents with 33 submissions and over 1,800 survey responses received
- considered legislative recommendations by the Domestic and Family Violence Death Review and Advisory Board
- implemented the *National Strategy to Fight Transnational, Serious and Organised Crime* through continued participation in the Australian Transnational, Serious and Organised Crime Committee
- developed the *Births, Deaths and Marriages Registration Act 2023* to improve the legal recognition of trans and gender diverse people
- developed the Criminal Code (Serious Vilification and Hate Crimes) and Other Legislation Amendment Bill 2023 to implement key recommendations of the Legal Affairs and Safety Committee's Report *Inquiry into serious vilification and hate crimes* (Report No. 22, 57<sup>th</sup> Parliament)
- established the Public Trustee Advisory and Monitoring Board
- implemented a 5-year funding model with successful organisations under the Victims Assist Queensland scheme



- provided secretariat support to Queensland Sentencing Advisory Council (QSAC) to produce a research publication examining the sentencing of children aged 10-13 in Queensland courts
- collaborated with other consumer protection regulators to progress proposed reforms to address unfair trading practices and deliver nationally consistent, integrated approaches to enforcement, dispute resolution and consumer education under Australian Consumer Law
- examined and progressed potential reforms to enhance consumer protections for 'off the plan' contracts for the sale of land including changes to limit the use of 'sunset clauses' by sellers to terminate such contracts and changes to clarify the timing for release of deposits to sellers
- participated in national initiatives including the national surveillance program for button battery safety and engaged in cross-jurisdictional reference groups in areas that included product safety and the *National Indigenous Consumer Strategy* reference group
- introduced proposed legislative amendments as part of the new seller disclosure scheme in the Property Law Bill 2023 to ensure buyers are provided with a body corporate certificate containing important pre-sale information so that buyers also know about the existence of a building management statement and can seek legal advice on its impact before signing a contract of sale
- provided over 208,000 services through CLCs to vulnerable Queenslanders.
- supported the Community Titles Legislation Working Group to continue to examine and make submissions on a range of body corporate and community titles matters including seller disclosure, smoking, pets, parking and towing by-laws, possible fines for breaches of by-laws, termination of schemes, body corporate insurance matters, debt recovery, management rights, residential amenity, dispute resolution, potential regulation of body corporate managers and bullying and harassment in community titles schemes
- through the GCBF, held its second \$100,000 Super Round which closed on 28 February 2023 with \$20.2 million in funding available and 2,626 applicants received, and
- continued to keep the community safe by administering the *Dangerous Prisoners (Sexual Offenders) Act 2003*, (the Act) with six new cases commencing in 2022–23. Since commencement of the Act, 382\* cases have been commenced by the Attorney-General under the *Dangerous Prisoners (Sexual Offenders) Act 2003*, with 88.24% of offenders placed on an order under the Act. A further 1.07% of these cases are still pending determination by the court. There are currently 139 offenders on supervision orders in the community under the Act, 133 of whom are fitted with ankle bracelets to electronically monitor their movements.

\*Please note that there was an error in the reported figures for 2021–22 for the number of cases that have been commenced by the Attorney-General under the *Dangerous Prisoners (Sexual Offenders) Act 2003*. It was incorrectly reported as an annual figure, whereas it should have been a cumulative figure since the commencement of the Act.

## ***Protecting vulnerable children and adults***

**Providing a critical step in safeguarding some of the most vulnerable and disadvantaged Queenslanders, the Public Guardian is an independent statutory officer appointment by the Governor in Council under the *Public Guardian Act 2014*.**

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

OPG promotes and protects the rights, interests, and wellbeing of adults with impaired decision-making capacity, and children and young people in out of home care, being children in the child protection system (foster care, kinship care and residential care facilities) and accommodated in disability accommodation services, authorised mental health services and detained in youth detention centres and police watchhouses. Many of these children and young people have experienced traumatic circumstances during their childhood, such as abuse or neglect.

OPG's community visitors provide oversight services by visiting children and young people detained in youth detention centres and police watchhouses to help them understand their rights and to advocate by listening, giving voice to, and facilitating the resolution of their concerns and grievances.

In 2021–22, community visitors raised 727 issues on behalf of children and young people who were detained in police watchhouses, including raising 30 formal complaints on behalf of children and young people who experienced a prolonged stay in a police watchhouse.

Subsequently in 2022–23, the Public Guardian raised the number and nature of these complaints with the Queensland Family and Child Commission and in February 2023, the Principal Commissioner of the Queensland Family and Child Commission announced a systemic review of the growing trend and the drivers that cause Queensland children to enter and remain in police watchhouses for extended periods.

Advocacy by community visitors directly supports individual children and young people in protecting their rights and also informs the identification and referral of broader issues that can lead to positive change at a systems level. Providing 23,789 community visits to vulnerable children and young people and 398 independent child advocacy to children and young people to support their participation in decision-making that affects them, OPG's community visitors continue to safeguard individual children and young people in detention and police watchhouses and ensure their voices are heard.

## Looking forward

In 2023–24, we will:

- progress Tranches 1 and 2 of the review of the *Body Corporate and Community Management Act 1997* and *Building Units and Group Titles Act 1980* to reform and improve the operation, management, and amenity of Queensland’s community titles schemes, in consultation with the Community Titles Legislation Working Group
- consult with relevant agencies following receipt of the final report from University of Queensland research on the lived experience of people with disability engaged with the criminal justice system
- develop and implement three key strategies that will focus on strategic reform of the criminal justice system, including:
  - an overarching, public-facing, criminal justice innovation strategy
  - a co-designed whole-of-government and community justice strategy to reduce incarceration rates of Aboriginal and Torres Strait Islander peoples, and
  - a co-designed whole-of-government strategy for women and girls in the criminal justice system as offenders and accused persons.
- consider the efficacy of introducing a regulatory framework governing online alcohol sales and deliveries informed by the results of consultation
- develop a best practice consumer complaint management and conciliation framework for Office of Fair Trading that streamlines the triage, assessment and response processes and builds capacity for enhanced dispute resolution
- develop a justice reinvestment framework as part of a systematic approach to address the factors and underlying causes of offending behaviour
- progress work associated with the implementation of relevant recommendations directed to Government from the *Commission of Inquiry* relating to the Crime and Corruption Commission (CCC) and recommendations supported by Government from the Parliamentary Crime and Corruption Committee
- consider the recommendations from the Queensland Human Rights Commission’s (QHRC) report: *Building Belonging – Review of the Queensland’s Anti-Discrimination Act 1991* in consultation with stakeholders and the community
- implement the commitments of the *Liquor and Gambling Regulation Strategy* including establishing a framework for the triennial review of Safe Night Precincts (SNP) and streamlining of the extended hours permit process
- work with other jurisdictional consumer protection agencies administering the Australian Consumer Law on consumer policy matters including proposals to consolidate tobacco regulatory instruments, implementation of country-of-origin labelling for seafood and reform of consumer guarantees and supplier indemnification
- deliver the independent evaluations of the Queensland Drug and Alcohol Court (QDAC), Court Link and the CJGs Program
- deliver the final evaluation of the Queensland Intermediaries Scheme pilot for assisting vulnerable witnesses

- implement the *Births, Deaths and Marriages Registration Act 2023*, focussing on and supporting contemporary family structures, LGBTIQ+ communities, and modernising the registry functions and services of the Registry of Births, Deaths and Marriages, and
- deliver an independent review of the legislated Financial Assistance Scheme to assess its effectiveness and whether the original intent and objectives of the scheme are being met.

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## ***Strategic objective three***

### ***Reduce over-representation of First Nations people in the criminal justice system***

*Partner with First Nations people to address over-representation*

DJAG will achieve this objective through the following strategies:

- lead the development of a whole-of-government First Nations Criminal Justice Strategy to address over-representation
- establish and embed a DJAG First Nations Advisory Body as a mechanism to partner and engage, and
- develop and implement a DJAG First Nations Strategy.

## Our Achievements

In 2022–23, DJAG delivered:

- 29 community engagements that resulted in 255 new birth registrations and the same number of free birth certificates through our *Closing the Registration Gap* project, aimed at increasing birth registration rates for Aboriginal and Torres Strait Islander children aged 0-16 years old in Queensland
- 530 free birth certificates to families whose children are up to date with their health checks and vaccinations in partnership with the Institute for Urban Indigenous Health as part of their Deadly Choices Birth Certificate Program
- outreach visits to Toowoomba, Logan, Cairns, Townsville, Charters Towers, Mt Isa, Charleville, Roma, Cunnamulla, Rockhampton, St George, and Ipswich to provide direct support by talking with First Nations applicants and allowing them to provide information to support their blue card application with 93.77% of applicants who identified as Aboriginal and/or Torres Strait Islander issued with a blue card, and
- increased participation and engagement of First Nations people in the blue card system through travel to remote and regional communities (Yarrabah, Mossman, Palm Island, Weipa, Napranum, Mapoon, Mornington Island, Aurukun, Kowanyama, Pompuraaw, Woorabinda, Doomadgee, and Normanton) to provide practical support to applicants and employers.

DJAG administered:

- \$26.5 million of Queensland and Commonwealth Government funding to Aboriginal and Torres Strait Islander Legal Service (Qld) Limited, and
- \$300,000 of Commonwealth Government funding to Indigenous

Corporation family violence prevention legal services including Aboriginal Family Legal Service Queensland and Queensland Indigenous Family Violence Legal Service which provide direct legal assistance to Aboriginal and Torres Strait Islander peoples.

DJAG also:

- allocated project funding to Community Legal Centres Queensland for the development of a strategic framework to guide cultural capability and engagement of Queensland Community Legal Centres with First Nations communities
- continued to deliver on strategies from *Safe Children and Strong Communities: A strategy and action plan for First Nations people and organisations accessing the blue card system*, including preparatory work to support the trial of dedicated persons within First Nations communities to assist applicants and organisations navigate the blue card system requirements
- referred 531 eligible defendants to the Murri Court with 462 defendants in the program as at 30 June 2023. 481 defendants exited the program including participants who commenced in the previous financial year, and
- continued to deliver on the Queensland Government's commitments to First Nations people as outlined in the Queensland Government *Reconciliation Action Plan 2023–25*, Path to Treaty reform agenda and reframing the Queensland Government's relationship with Aboriginal and Torres Strait Islander peoples as per the *Public Sector Act 2022*.

## **DJAG's First Nations Justice Office**

Queensland established a First Nations Justice Office (FNJO) in January 2023, as part of the Queensland Government's response to the Women's Safety and Justice Taskforce (WSJT) *Hear Her Voice - Report One – Addressing coercive control and domestic and family violence in Queensland*. The FNJO consists of ten permanent staff members who are led by the First Nations Justice Officer, which is a Senior Executive role that must be filled by a person who identifies as an Aboriginal and/or Torres Strait Islander person.

A key priority for the FNJO is to develop and implement a co-designed whole-of-government and community strategy to address the over-representation of Aboriginal and Torres Strait Islander peoples in the justice system and meet Queensland's Closing the Gap justice targets. The FNJO will work closely with Aboriginal and Torres Strait Islander peoples and organisations and other government agencies as part of the co-design journey. The justice targets under the National Agreement on Closing the Gap are:

- Target 10: by 2031, reduce the rate of Aboriginal and Torres Strait Islander adults in incarceration by at least 15%; and
- Target 11: by 2031, reduce the detention rates of Aboriginal and Torres Strait Islander young people by at least 30%.

The FNJO also supports and participates in the Justice Policy Partnership, which is part of a joined-up approach to five policy priority areas, between the Commonwealth, states and territories and Aboriginal and Torres Strait Islander representatives under Priority Reform One of the National Agreement with a focus on reducing adult and youth incarceration. DJAG is the lead agency for Queensland and the Deputy Director-General, Justice Services is the Queensland Government representative on the Commonwealth JPP, supported by the First Nations Justice Officer. Strong governance frameworks have been established in Queensland in partnership with the Queensland Aboriginal and Torres Strait Islander Coalition, with an Executive Governance Group supported by a Cross Agency Working Group. The Deputy Director-General, Justice Services and Chief Executive Officer of the Aboriginal and Torres Strait Islander Legal Service co-chair the Executive Governance Group. The First Nations Justice Officer and Principal Legal Officer of the Queensland Indigenous Family Violence Legal Service co-chair the Cross-Agency Working Group.

The FNJO has also partnered with the Criminal Justice Innovation Office (CJIO) to co-lead the response to recommendations 93 and 184 of WSJT Report 2 *Women and girls' experiences across the criminal justice system* to further consider systematic justice reinvestment approaches with the CJIO. In February 2023, the Queensland Government announced investment of \$5 million over four years from 2023–24, to establish community-led, place-based justice reinvestment initiatives that will address the underlying causes of youth crime and reduce Aboriginal and Torres Strait Islander over-representation in our justice system. The FNJO and CJIO are working towards the development of a Justice Reinvestment Framework for Queensland in 2023–24 to inform justice reinvestment opportunities across the State, including how justice reinvestment will operate in Queensland, assessing community readiness, how initiatives/investments are supported beyond the allocation of initial funding, and how initiatives are monitored and evaluated.

The FNJO will also support the department's commitment to reframing the relationship with Aboriginal and Torres Strait Islander peoples under the *Public Sector Act 2022* and our journey to Treaty readiness. In 2023–24, the FNJO will also establish domestic and family violence (DFV) as a key priority in response to Recommendations 65, 66 and 67 of the *Commission of Inquiry into the Queensland Police Service responses to domestic and family violence* (QPS COI).

As part of establishing DFV as a key priority, from July 2023 the FNJO will support oversight of *Queensland's Framework for Action - Reshaping our approach to Aboriginal and Torres Strait Islander Domestic and Family Violence* and provide support to the Aboriginal and Torres Strait Islander DFV Prevention Group.

## ***Looking forward***

In 2023–24, we will:

- establish a DJAG First Nations Advisory Body as a mechanism to partner and engage with First Nations people to address over-representation in the criminal justice system
- establish co-designed whole-of-government (WoG) and community strategy to address the over-representation of Aboriginal and Torres Strait Islander peoples in the Queensland criminal justice system through the First Nations Justice Office
- contribute to the Commonwealth and Queensland Justice Policy Partnership (JPP), established under Priority Reform One of the National Agreement on Closing the Gap
- increase the number of Aboriginal and Torres Strait Islander organisations represented at regional legal assistance forums
- establish a pilot program of dedicated persons within First Nations communities to assist applicants and organisations to navigate the blue card system requirements
- further establish the multi-disciplinary team in the Criminal Justice Innovation Office (CJIO) to provide expert advice on system issues, lead evidence-based policy making and advise government on criminal justice system priorities
- provide free birth certificates to Aboriginal and Torres Strait Islander people through the Closing the Registration Gap project and the Deadly Choices Birth Certificate program, and
- partner with participating agencies at Muster events to assist young community members in the Northern Peninsula Area and the Torres Strait with applications for primary identification including birth certificates.



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## ***Strategic objective four***

# ***End Domestic, Family and Sexual violence***

*Deliver highly effective strategies and integrated responses to Domestic, Family and Sexual violence*

DJAG will achieve this objective through the following strategies:

- develop and implement plans with stronger focus on prevention, and in parallel to crisis response
- develop an investment and commissioning framework that continuously reviews and invests in high priority services
- advance equity for women in society

## Our Achievements

In 2022–23, DJAG delivered:

- the development of the Government response to recommendations from the Women’s Safety and Justice Taskforce’s second report *Hear Her Voice – Report Two – Women and girls’ experiences across the criminal justice system* including delivering 30 recommendations as per the Government response to the Women’s Safety and Justice Taskforce (WSJT) reports
- a cultural safety training package to all Specialist Domestic and Family Violence (DFV) court locations in response to recommendations emerging from evaluations of the specialist courts. The training was custom designed to reflect the unique dynamics and local historical context of each community. The DFV Court Program within Specialist Courts, Referrals and Support Services procured WorkUp Queensland (The Healing Foundation) to develop and deliver this training in partnership with local traditional owners or respected persons at each location, and
- the revised *Domestic and Family Violence Common Risk and Safety Framework* to guide the delivery of integrated service responses and delivered a state-wide roadshow with targeted training to government agencies, DFV practitioners and the broader sector.

DJAG administered:

- \$737,000 to support safety initiatives through round 25 of the Safe Night Precinct (SNP) Grant Program, administered through the Gambling Community Benefit Fund. Initiatives include roving security and taxi marshals in SNP to ensure Queenslanders can enjoy a night out without feeling threatened or uncomfortable.

DJAG also:

- established Video Recorded Evidence-in-Chief pilot in Southport and Ipswich Magistrates Courts
- developed the *Domestic and Family Violence Protection (Combating Coercive Control) and Other Legislation Amendment Act 2023* to strengthen Queensland’s response against coercive control as a form of domestic and family violence. The Act is the first stage of legislative reform to implement the Government’s response to recommendations from the WSJT
- developed a new co-response model, to be trialled in Cairns, which will involve a joint response between Queensland Police Service and specialist DFV services
- accounted for the highest volume of civil DFV lodgements in the Beenleigh Specialist DFV Court with 3,000 initiating applications, followed by the Southport Specialist DFV Court which received 2,635 initiating applications
- targeted 34 venues with a disproportionately high number of violent incidents under the *Targeting Venue Violence Program*, working with licensees to implement proactive control strategies. 17 venues were able to demonstrate a reduction in violent incidents with work continuing with the remaining venues

- allocated capital funding of \$49.1 million over four years (2022–26) to address recommendations from the *WSJT Report One – Addressing coercive control and domestic and family violence in Queensland* and deliver DFV courthouse improvements across eight sites comprising the Brisbane Magistrates Court, Cairns, Caboolture, Ipswich, Mackay, Maroochydore, Rockhampton, and Toowoomba Courthouses including new secure DFV safe rooms with direct access to courtrooms and support services, registry refurbishments to accommodate new DFV resources, vulnerable witness recording rooms and other associated spaces
- prepared key implementation activities for commencement of two additional Specialist DFV courts in Brisbane and Cairns in July 2023, and
- commenced foundational work to establish three High Risk Teams in Townsville, Brisbane South and Rockhampton

### ***Yarrabah Positive and Respectful Relationships Project***

**Youth sexual violence and abuse (YSVA) is never acceptable and can have profound, lifelong impacts on the social and emotional wellbeing of children and young people. The Queensland Government has allocated \$964,000 over four years to 2025–26 for a community-led prevention project in Yarrabah to prevent YSVA. The project involves a partnership between the Yarrabah community, DJAG and the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.**

The key aims of the project are to:

- promote safe and respectful relationships
- strengthen personal and online safety
- increase awareness about consent, and
- reduce the risk of DFV and YSVA.

The project involves young people (12–25 years) and community stakeholders co-designing a fun and innovative prevention campaign (action plan) to promote healthy and respectful relationships, prevent YSVA and help build a safer community.

The project is guided by a positive strengths-based approach. Culture and community knowledge are at the heart of the project.

In line with Path to Treaty, the project is underpinned by a community-led approach that promotes self-determination, local ownership, and community-driven change. The project is supported by the Yarrabah Leaders Forum. A local project governance group has been established to provide cultural advice and oversight for the project.

Local stakeholders have also emphasised the importance of a youth-led approach to ensure solutions are meaningful and engaging for young people. A Young People's Committee comprising of 18 young people (9 female and 9 male) aged 18–25 years will lead the youth decision making for the project and promote youth engagement.

Committee members will shortly commence youth leadership training that will develop skills in teamwork, communication, facilitation and becoming an agent for positive change. The training will build upon the strengths of First Nations identity. Community co-design will commence in October 2023 using a culturally safe model developed with community input.

## Looking forward

In 2023–24, we will:

- implement key recommendations from the Women’s Safety and Justice reform program including:
  - developing a model for state-wide victim advocate service
  - releasing a comprehensive and integrated primary prevention Plan to address violence against women in Queensland
- developing a victim-centric, trauma-informed service model for responding to sexual violence
- re-establish the Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group to provide expert Aboriginal and Torres Strait Islander advice, support, and oversight of implementation of *Queensland’s Framework for Action – Reshaping our approach to Aboriginal and Torres Strait Islander Domestic and Family Violence*
- establish DFV as a key priority within the First Nations Justice Office in response to recommendations from the *Commission of Inquiry into the Queensland Police Service responses to domestic and family violence*
- progress recommendations from both the WSJT and the QPS Commission of Inquiry relating to the legal assistance sector, which includes providing secretariat support to a working group established to progress recommendations relating to trauma-informed training for the legal profession
- deliver the independent evaluation of the Video Recorded Evidence-in-Chief pilot
- develop legislation for a criminal offence of coercive control
- provide secretariat support to progress the Queensland Sentencing Advisory Council review into sentencing of rape and sexual assault and sentencing where DFV is an aggravating factor
- continue with the implementation for two new specialist domestic and family violence courts in Cairns and Brisbane
- develop a state-wide plan to improve safety for victims of DFV when attending court
- release the updated DFV Information Sharing Guidelines to support improved information sharing between entities to ensure the safety of victim-survivors
- establish the Townsville and Redlands HRTs to begin taking referrals and coordinate appropriate multi-agency safety responses for victims and their children who are at imminent risk of serious harm or lethality
- support government and department commitments and priorities by continuing to develop the courthouse improvements and construction scheduled to commence at each location by mid-2024
- deliver the Courts and Tribunals Digitisation Program (year two of five) to achieve accessible digital solutions for a responsive Queensland justice system, including:
  - the phase one implementation of the Domestic and Family Violence Live List project in the Beenleigh Magistrates Court, and
  - the commencement of the Domestic Violence Online Application project to upgrade the existing online form to a seamless end to end online application.
- support the SNP program including administering funding for initiatives targeting women’s safety in and around licensed venues, and

- establishing a new DFV industry peak body, and finalise and release:
  - the Second Action Plan under Prevent, Support, Believe, Queensland’s framework to address sexual violence
  - a new Queensland perpetrator strategy to strengthen current responses to preventing and responding to persons using DFV, and
  - a new domestic, family and sexual violence monitoring and evaluation framework to measure impact and outcomes of reform efforts across the system.

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## ***Strategic objective five***

### ***Minimise gambling harm***

*Implement a gambling harm minimisation strategy in partnership with Government, industry, and community*

DJAG will achieve this objective through the following strategies:

- create a socially responsible industry, driving cultural change and gambling harm minimisation
  - ensure regulatory frameworks are evidence based and can support businesses, through the delivery of consumer protection and safe and responsible liquor and gambling environments
  - harness innovation and technology to protect and empower customers, and
  - implement a public health approach which considers the impact of products and environments on gambling behaviour.
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## ***Our achievements***

In 2022–23, DJAG implemented:

- the *Casino Control and Other Legislation Amendment Act 2022*, and commenced developing legislative amendments to address all 12 recommendations for casino reform made by the Honourable Robert Gotterson AO KC in his *External Review of the Queensland operations of The Star Group Limited*, and
- initiatives to minimise gambling-related harm, including funding a state-wide system of problem gambling counselling and support services, funding education and awareness activities and promoting the 2023 Gambling Harm Awareness Week.

DJAG completed:

- a suitability review and disciplinary action in relation to The Star Group's Queensland casino operations
- an assessment of the suitability of gambling industry participants, including casinos, and the integrity of their products
- a review of Queensland's Responsible Gambling Networks (local-level meetings organised by Gambling Help services and attended by gambling providers, community organisations and government to share information and develop solutions to address gambling harm) to improve the networks' effectiveness and connection to policy and program development

- 7,450 liquor investigations and inspections, initiated 3,242 liquor and 834 gaming enforcement/remedial actions, completed 196 probity investigations, conducted 823 gaming audits, investigations and inspections and financial evaluations, and conducted 645 audits through the casino audit program
- the Guideline for Digital Payment Platforms for Gaming Machines in line with Government's commitment to supporting safe cashless payment technology submissions such as digital wallets for gaming machines, and
- two Commissioner Guidelines to encourage safer gambling environments:
  - *Minimising harm from electronic gaming machine gambling* which sets out expectations and approaches towards minimising harm for licensees applying for new licenses, additional premises/machines or extended trading hours, and
  - *Preventing excluded persons entering or remaining on licensed premises* which provides information and advice to assist licensees to meet their obligations under the *Gaming Machine Act 1991*.



DJAG also:

- promoted Relationships Australia Queensland's Gambling Help Service through certain Regional Legal Assistance forums to support sector engagement in minimising gambling harm
- continued implementation of the *Gambling Harm Minimisation Plan for Queensland 2021–25* by supporting the Responsible Gambling Advisory Committee and its two working groups to further progress actions under the Plan including:
  - the *Let's start yarning about gambling* campaign screened through Aboriginal Community Controlled Health Organisations from July – November 2022
  - a survey of the betting behaviours and attitudes of sports fans was completed to inform a sports betting awareness campaign
  - developed principles for engaging with people with lived experience of gambling harm and completed focus group research to inform the development of mechanisms to engage people with lived experience as part of policy and program development, and
  - commenced the *Queensland Gambling Survey 2023* in March 2023 with over 15,000 interviews completed across Queensland.
- Continued enhancement of regulatory partnerships to support gambling harm minimisation outcomes including with AUSTRAC, and
- contributed to the continued development and implementation of a *National Consumer Protection Framework* for online wagering with three measures implemented:
  - monthly activity statements for account holders
  - nationally consistent gambling harm messaging requirements for wagering providers, and
  - responsible service of online gambling training for staff providing online wagering services.

### ***Let's start yarning about gambling***

In 2022–23 Liquor Gaming and Fair Trading delivered the *Let's start yarning about gambling* campaign to address the disproportionate gambling harm experienced by people in Aboriginal and Torres Strait Islander communities.

The campaign featured two animated advertisements, one for young people and one for adults, plus a brochure and postcard. The advertisements ran from July to November 2022 on the Aboriginal Health TV channel in the waiting rooms for Aboriginal Community Controlled Health Organisations (medical hubs).

Campaign development included a comprehensive stakeholder engagement and community design process involving in-depth interviews, surveys, as well as focus groups involving people in Aboriginal and Torres Strait Islander communities in and around Cairns.

The key objective of the campaign was to increase awareness and understanding of gambling harm within Queensland's Aboriginal and Torres Strait Islander communities, reduce stigma and shame surrounding the issue by encouraging people to start having a conversation about gambling and promote the free Gambling Help support available.

The engagement process resulted in the development of a positive, uplifting and strengths-based campaign. An audience survey to evaluate the campaign delivered very strong results finding there was increased awareness of gambling harm and the free support services available, and the campaign contributed to breaking down shame and stigma.

An audience survey achieved the following results:

- 81% had an increased understanding of gambling harm
- 90% were aware of the free Gambling Helpline
- 84% had thought about their gambling behaviour or that of someone they know because of seeing the campaign
- 83% would call the free Gambling Helpline if they needed help or support, and
- 93% said the videos were culturally safe and appropriate.

## Looking forward

In 2023–24, we will:

- examine the results of the Queensland Gambling Survey to inform future policy development and evaluation
- implement the findings of the Responsible Gambling Networks review
- work with industry to implement the industry-developed multi-venue self-exclusion database for Queensland
- undertake a review of *Queensland's Responsible Gambling Code of Practice* and mandatory requirements to strengthen and encourage effective harm minimisation outcomes
- develop an awareness campaign to address normalisation of gambling in sport and raise awareness in young people of sports betting risks as part of a partnership with Queensland Cricket
- establish a First Nations Gambling Harm Steering Group to provide guidance and support to specific gambling harm minimisation projects through a co-design approach
- undertake a second roll-out of the *Let's start yarning about gambling* campaign with an expanded reach to increase community awareness of gambling-related harm in Aboriginal and Torres Strait Islander populations
- deliver an extensive Casino Reform Program to secure a significant uplift in casino regulation and ensure casinos are managed and operated with the highest standards of integrity
- ensure that Queensland's casinos operate with the utmost integrity with a particular focus on developing and supporting passage of a Bill delivering on the recommendations of the *External Review into Queensland Operations of The Star Group Limited* to further enhance the integrity and harm minimisation framework for Queensland casinos
- support the Responsible Gambling Advisory Committee to deliver actions under the *Gambling Harm Minimisation Plan 2021–25*
- deliver a risk-based liquor and gambling compliance program that strengthens harm minimisation while balancing industry productivity and growth
- work with community clubs to develop viable options for transitioning to safe cashless gaming methods and further develop and implement gambling harm minimisation measures
- enhance the gaming machine audit program with increasing focus on patron observations/patron management, resources available to patrons, involvement with Gambling Help Services, safer gambling controls and corporate culture towards gambling harm minimisation
- implement findings from an external review of Gambling Help Services including:
  - enhancing data collection and reporting and expanding hours of service under new service agreements commencing 1 July 2023, and
  - developing consistent community education modules.
- support the transition to safe cashless gaming in Queensland including publishing a guideline to facilitate industry's development of safe cashless digital payment technologies for gaming machines
- support the opening of a new casino as part of the Queen's Wharf Brisbane development ensuring the highest standards for gaming integrity and participant suitability are achieved, and
- support the *National Consumer Protection Framework* for online wagering as an active participant in interjurisdictional deliberations regarding future enhancements to the Framework and the ongoing Commonwealth delivery of the National Self-Exclusion Register.

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## ***Strategic objective six***

### ***Grow and support a highly engaged, healthy and effective workforce***

*Develop career opportunities and leadership skills throughout the organisation, promote and lead a culture of integrity, respect, and inclusiveness, and develop a healthy and resilient workforce*

DJAG will achieve this objective through the following strategies:

- develop a Strategic Workforce Plan to drive talent retention and acquisition, workforce mobility and new ways of working to effectively and efficiently deliver our services
- develop a DJAG learning and development strategy to grow the leadership capability and future skills development of our people
- increase cultural capability across the department to enable a supportive work and service environment
- increase inclusive workplaces by embedding an Inclusion and Diversity Strategy across the department
- create a culture and workforce of public service professionals who demonstrate the behaviours of the Code of Conduct for the Queensland Public Service and DJAG's Workplace Policy
- ensure staff are appropriately supported in the most critical areas of service delivery, and
- enhance frameworks to ensure the successful management of health, safety, and wellbeing across DJAG.

## ***Our achievements***

In 2022–23, DJAG continued to:

- provide advisory support services for staff experiencing domestic and family violence (DFV), assisting managers who support staff experiencing DFV and working with government to sustain best practice in DFV prevention
- increase cultural capability across the department to enable a supportive work and service environment and continue to lead initiatives in leadership and capability, culture and improved ways of work
- focus on health, safety and wellbeing at work and offer access to:
  - influenza vaccinations
  - employee assistance program
  - proactive wellness check-ins
  - flexible work practices
  - 10,000 step challenges, and
  - health and wellbeing webinars focusing on physical, mental health and wellbeing topics.
- enhance our data management and analysis processes enabling deeper insights into our workforce which facilitates a higher level of strategic planning and informed decision-making, and

- build on Career Pathways utilisation across the department. Currently hosting four First Nations employees through the program and ten First Nations and non-Indigenous employees as supervisors/supporters of the program.

DJAG also:

- focused on designing and delivering learning and development to grow and support our staff using 70/20/10 learning and development strategy and will continue the work to develop a full learning and development strategy
- launched an updated *Inclusion, Diversity and Equity Strategy* across the department as well as completing the *Equity and Diversity Audit Report*
- established a Psychosocial Wellbeing Community of Practice with representation from across the agency which has provided a platform to share psychosocial wellbeing best practice and strategies within DJAG and to uplift capabilities, and
- developed and implemented resources to support the department with the introduction of the *Public Sector Act 2022*.

### ***Public Sector Act 2022 – implementation of permanency changes for casual community visitors***

**The *Public Guardian Act 2014* establishes a community visiting program to protect the rights and interests of children and adults with impaired decision-making capacity, at visitable locations. Community visitors monitor the appropriateness of accommodation, supports and services delivered at visitable locations and advocate on behalf of the people they visit by listening to, and facilitating the resolution of, their concerns and grievances.**

The *Public Sector Act 2022* took effect in March 2023 and provided casual community visitors with eligibility to have their casual employment reviewed for conversion to permanent employment if legislative criteria is met. A very short implementation time was available to implement the changes.

Therefore, in preparation for the commencement of the Act, the Office of the Public Guardian established a project team that undertook significant planning to develop and implement a hybrid workforce model of casual and permanently employed community visitors. The Community Visitor Conversion Team engaged with community visitors closely to carry out the change process to move to a hybrid workforce. This successful process resulted in 28 eligible community visitors electing to transition to permanent employment, with a further 67 electing to remain as casual employees. The Community Visiting Conversion Team was highly commended in the partnership category of the 2023 DJAG Staff Excellence Awards for their work in partnering with community visitors through the transition to a hybrid workforce model.

In March 2023, the Together Queensland Union and the Queensland Government (through the Office of Industrial Relations) also reached agreement to extend the scope of the replacement instrument for the *State Government Entities Certified Agreement 2019* to include community visitors. The effect will be to ensure their employment entitlements continue to be in line with those of other public sector employees.

These initiatives have provided community visitors with greater choice about their employment arrangements, enhanced consistency of employment entitlements for all staff, and support a modernised workforce.

## ***Looking forward***

In 2023–24, we will:

- increase inclusion and diversity by embedding the *Inclusion, Diversity and Equity Action Plan* across the department
- elevate the health, safety and wellbeing function through the development of a safety management system, a robust governance structure and updated policies for the department
- release updated documentation on recruitment and selection materials and templates including role descriptions and guidelines as part of the Recruitment Refresh Project
- strive to reframe our relationship with Aboriginal and Torres Strait Islander peoples including the journey to treaty readiness and strengthening cultural capability within the department
- establish a Treaty Readiness team to prepare the department for the truth-telling and healing inquiry
- develop the quarterly workforce reporting, leveraging the PowerBI dashboard technology and provide data-driven insights to leaders across the department
- support the department with information, resources and capability uplift initiatives for the Public Sector Reform project, and
- increase cultural capability across the department to deliver on the Queensland Government's commitments to First Nations people as outlined in the *Queensland Government Reconciliation Action Plan 2023–25*, Path to Treaty reform agenda and reframing the Queensland Government's relationship with Aboriginal and Torres Strait Islander peoples as per the *Public Sector Act 2022*.

# Strategic workforce planning and performance

DJAG's *Strategic Workforce Plan 2021–25* draws together common themes from divisional level strategic workforce action plans to address collective workforce challenges as an organisation.

It includes workforce strategies and actions across the four key areas identified in the Public Sector Commission's *10 Year Human Capital Outlook*:

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

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

DJAG works proactively with the relevant unions to ensure the effective and efficient management of employment and industrial relations matters. This includes engaging with unions and staff on matters that may impact the workforce including but not

limited to, organisational change and the review or introduction of policies and practices.

Following the launch of the new *Public Sector Act 2022*, DJAG has actively worked towards enhancing the understanding and knowledge of staff on the application of this new legislation and the associated directives. Additionally, the department has supported the renewal of the *State Government Entities Certified Agreement 2019 (Core Agreement)* by providing regular updates to staff.

During 2022–23, we:

- agreed to new diversity targets in line with the new Queensland Government targets:
  - 4% Aboriginal and Torres Strait Islander peoples
  - 12% people with disability
  - 12% culturally and linguistically diverse peoples who speak a language other than English at home, and
  - 50% women in leadership (measured at the Senior Officer (SO), Senior Executive Officer (SES), and Chief Executive Officer (CEO) levels with targets combining both classified and equivalent roles).
- communicated to all staff the approved DJAG Inclusion, *Diversity and Equity Strategy 2023–27* (IDE Strategy)



- developed the *DJAG Equity and Diversity Audit Report* (E&D Audit Report) to further understand where DJAG should focus to improve inclusion, diversity, and equity
- improved our gender pay gap. As at June 2023, DJAG has a gender pay gap where women are, on average, earning 6.64% less than men. This is trending down from a year-on-year perspective for DJAG wherein the gender pay gap has improved from 9.8% in 2020 to 6.64% in 2023
- met our targets for our women in leadership targets. As at June 2023, with just under 70% (69.9%) women across the department, DJAG met the diversity target of 50% women in leadership with 59.9% women representation at the SO equivalent level and 55.4% women at the SES and above equivalent level, and
- continued to run working groups across our key focus areas, including cultural capability, women, Just Ability, and Just Pride.

In 2023–24, we will:

- publish the finalised *DJAG Inclusion, Diversity and Equity Plan 2023–27* (IDE Action Plan) which combines the Action

Plans for the *IDE Strategy* and the *E&D Audit Report*

- continue to focus on improving DJAG's gender pay gap and improving the representation of people from all the diversity groups. We will achieve this through actions outlined in the *IDE Action Plan* such as including diversity targets in leaders' expectations agreements, analysis of data to further understand the employee experience of those who identify with diversity groups, promote awareness and understanding, building the capability of staff, diversity working groups and networks, communication programs and improving HR policies and processes
- continue to work to deliver on the Queensland Government's commitments to First Nations people as outlined in the *Queensland Government Reconciliation Action Plan 2023–25*, Path to Treaty reform agenda and reframing the Queensland Government's relationship with Aboriginal and Torres Strait Islander peoples as per the *Public Sector Act 2022*, and
- stand up the DJAG culturally and linguistically diverse working group.

**Table 5: DJAG's 2022–23 Workforce profile**

	FTE
Total staffing by:	
Full-time equivalent (FTE) <sup>1</sup>	3,777
Headcount	4,126
Occupation types by FTE:	
Corporate	8.55%
Frontline and frontline support	91.45%
Appointment type by FTE:	
Permanent	74.91%
Temporary	20.54%
Casual	1.47%
Contract	3.11%
Employment status by headcount:	
Full-time	82.48%
Part-time	14.40%
Casual	3.13%

1. MOHRI FTE data for fortnight ending 30 June 2023

**Table 6: Gender**

<b>Gender<sup>2</sup></b>	<b>Number (Headcount)</b>	<b>Percentage of total workforce (Calculated on headcount)</b>
Woman	2,886	69.94%
Man	1,235	29.93%
Non-binary	5	0.12%

**Table 7: Diversity target group data**

<b>Diversity Groups</b>	<b>Number (Headcount)</b>	<b>Percentage of total workforce (Calculated on headcount)</b>
Women	2,886	69.94%
Aboriginal and Torres Strait Islander peoples	74	1.79%
People with disability	141	3.41%
Culturally and Linguistically Diverse – Speak a language at home other than English <sup>^</sup>	93	2.25%

<sup>^</sup> This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

**Table 8: Target group data for women in Leadership Roles**

	<b>Women (Headcount)</b>	<b>Women as percentage of total leadership cohort (Calculated on headcount)</b>
Senior Officers (classified and s122 equivalent combined)	133	59.91%
Senior Executive Service and Chief Executives (classified and s122 equivalent combined)	36	55.38%

**Early retirement, redundancy, and retrenchment**

No redundancy, early retirement, or retrenchment packages were paid during 2022–23.

# Our leaders

## Jasmina Joldić PSM

*Acting Director-General of Queensland's Department of Justice and Attorney-General*

Jasmina was appointed Acting Director-General of DJAG in May 2023.

Ms Jasmina Joldić PSM is an accomplished senior executive and policy expert with over 15 years of experience across the State and Commonwealth governments, as well as the higher education sector.

Jasmina previously served as the Associate Director-General in Queensland Health, leading the Strategy, Policy, and Reform Division. In this role, Jasmina guided public health policy, formulated reform strategies, managed intergovernmental relations, designed preventive health strategies, and provided oversight of communications. Jasmina has expertise in guiding high-performing government teams and driving outcomes on critical initiatives and is skilled at applying an innovative mix of strategies, reforms, and organisational designs to facilitate transformation.

Jasmina has been an advocate for equity throughout her career and was awarded a Public Service Medal in 2022 in recognition of leadership in implementing critical functions and health policies that contributed to Queensland's successful COVID-19 response.

## Leanne Robertson

*Assistant Director-General, Strategic Policy and Legal Services*

Leanne was appointed Assistant Director-General Strategic Policy and Legal Services in April 2018.

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

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

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

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

## **Victoria Thomson**

*Deputy Director-General, Liquor, Gaming and Fair Trading*

As Deputy Director-General of Liquor, Gaming and Fair Trading, Victoria is responsible for the regulatory policy and strategic direction of product safety, licencing, compliance, and enforcement activities to protect market integrity and keep Queenslanders safe.

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

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

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

## **Dr Kylie Stephen**

*Assistant Director-General, Women's Safety and Violence Prevention Division*

Kylie's early career focused on teaching and research in the fields of political science and gender politics. Kylie has since worked in policy, program and operational roles across a range of human service portfolios, including community services, child safety, community recovery and gender equality in both the United Kingdom and Queensland.

Kylie has used her knowledge of community services and change management to strengthen community and whole-of-government responses to address gendered violence including leading reforms across the domestic, family and sexual violence service system following the *Not Now, Not Ever* report by the Special Taskforce on Domestic and Family Violence in Queensland and more recently following the release of the *Hear her Voice* reports 1 and 2 by the Women's Safety and Justice Taskforce.

Kylie's qualifications include a PhD – Government, from the University of Queensland (1997) and a Bachelor of Arts (First Class Honours) from the University of Queensland (1992).

## **Carl Heaton KC**

### *Director of Public Prosecutions*

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

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

Carl was called to the bar in 1990 and took silk in 2010.

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

## **Brigita Cunnington**

### *Acting Deputy Director-General, (October 2022 – current)*

Brigita was appointed Acting Deputy Director-General, Justice Services in October 2022.

Brigita has over 20 years' experience in the justice portfolio working in various legal, policy and management roles.

Brigita practised in native title law including at Crown Law and has been employed in various roles in Queensland Courts since 2006 including as Director of the Office of the State Coroner (now the Coroners Court of Queensland) and Director of the Courts Innovation Program.

Since 2016, Brigita has been Executive Director, Magistrates Courts Service. In this role, Brigita is responsible for leading court administration to ensure the effective and efficient operation of Magistrates Courts across Queensland. Brigita has been involved in leading major court reform projects including establishing specialist domestic and family violence courts, Murri Court, Queensland Drug and Alcohol Court and Court Link.

As Acting Deputy Director-General, Justice Services, Brigita has executive responsibility for frontline services in courts, tribunals, Blue Card Services, Commissioner for Body Corporate and Community Management, Dispute Resolution Branch, Justice of the Peace Branch and Victims Assist Queensland.

Brigita holds a Bachelor of Laws and Executive Masters in Public Administration.

## **Greg Cooper**

### *Crown Solicitor*

Greg was appointed Queensland's 22<sup>nd</sup> Crown Solicitor on 1 November 2008.

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

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

Greg is the most senior officer in Crown Law, handling the most difficult legal matters on behalf of the Crown. In his role as Crown Solicitor, Greg acts as the solicitor on the record for the State and provides independent legal advice to the Cabinet, the Premier, the Attorney-General, Ministers, Directors-General, and department officers on matters of significance to the Government.

The professional and ethical standards of Crown Law's legal practice are set by the Crown Solicitor, who also takes responsibility for resolving any real or perceived conflict of interest involving a legal matter being handled by the Practice.

Greg holds a Bachelor of Laws.

## **Paula Werner**

### *Executive Director, Financial Services, and Chief Finance Officer*

### *Acting Assistant Director-General, Corporate Services (January 2023 – current)*

Paula was appointed Executive Director, Financial Services, and Chief Finance Officer in September 2022. She was subsequently appointed as Acting Assistant Director-General, Corporate Services, in January 2023.

Paula joined DJAG in 2019 as the Director, Budget and Corporate Governance and has worked within several other Queensland government agencies including Department of Natural Resources Mines and Energy, Department of Energy and Water Supply and Queensland Shared Services.

Paula has over 24 years' experience in financial management within the public sector. Paula has extensive experience across financial and management accounting, including internal and external budgeting, statutory reporting, financial analysis and reporting, governance, risk and assurance processes.

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

## **Steve Shevlin**

*Acting Executive Director,  
Financial Services and  
Chief Finance Officer  
(April 2023 – current)*

Steve was appointed Acting Executive Director, Financial Services and Chief Finance Officer in April 2023.

Steve joined DJAG in 2022 as the Director, Budget and Corporate Governance and has previously held managerial and senior officer positions at the Department of the Premier and Cabinet, and the Department of Transport and Main Roads.

Steve has over 15 years' experience in public sector financial management and advisory services, and has extensive knowledge across management accounting, corporate planning, performance and governance, business and data analytics, project management and assurance processes.

Steve is a Fellow of CPA Australia and holds a Bachelor of Business (Human Resource Management) and Bachelor of Accounting.

# Our governance and accountability

**Our governance framework outlines the mechanisms we have in place to drive our performance, achieve our organisational goals and objectives and deliver on government outcomes that enable us to deliver valuable services to the community.**

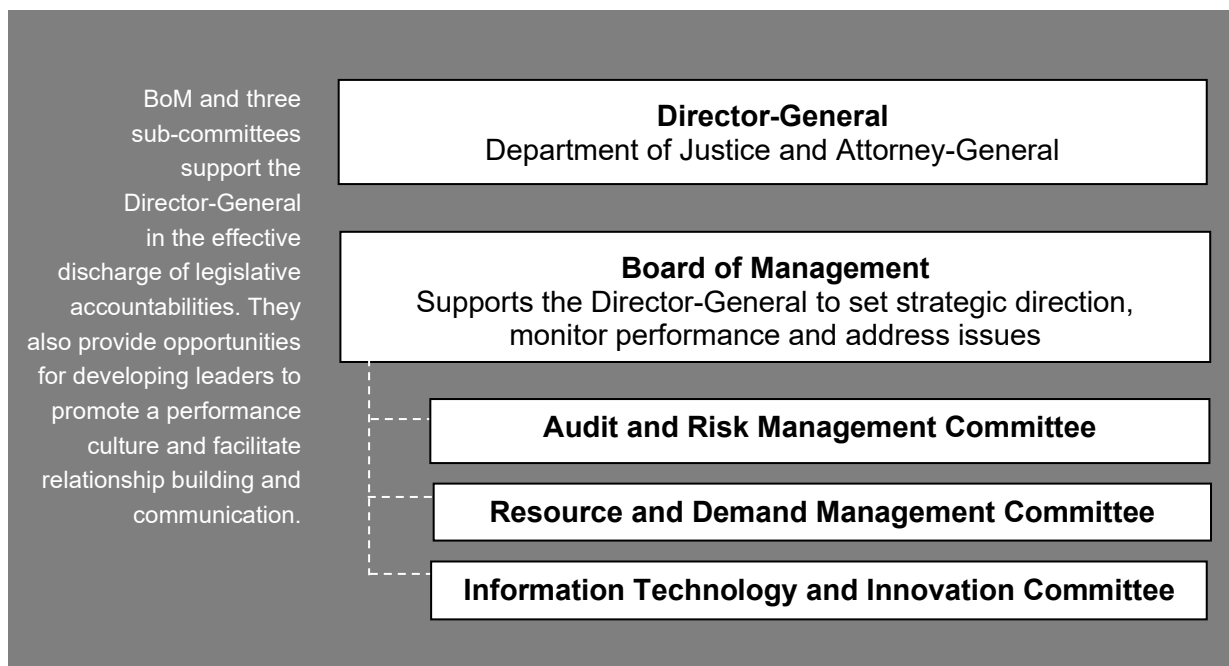
Our governance provides the mechanisms to deliver our services, through frameworks to ensure accountability, consistency and transparency and supports compliance with legislative and ethical obligations. The collaborative relationships between our service areas govern and drive our outcomes.

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

BoM and three sub-committees support the Director-General in the effective discharge of legislative accountabilities. They also provide opportunities for developing leaders to promote a performance culture and facilitate relationship building and communication.

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

## DJAG Governance Committees





## ***Board of Management as at 30 June 2023***

### ***Committee Members***

- Director-General (Chair)
- Deputy Director-General, Justice Services
- Deputy Director-General, Liquor, Gaming and Fair Trading
- Assistant Director-General, Women's Safety and Violence Prevention
- Executive Director, Financial Services, and Chief Finance Officer
- Crown Solicitor
- Assistant Director-General, Strategic Policy and Legal Services
- Assistant Director-General, Corporate Services, and
- Director of Public Prosecutions.

### ***Purpose Statement***

BoM meets monthly and is the primary governance body for DJAG. As well as decision-making responsibilities, BoM is informed about subcommittee outcomes in order to facilitate effective corporate governance.

The BoM's responsibilities include:

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

## **Audit and Risk Management Committee as at 30 June 2023**

### **Committee members:**

*Ceased on 3 November 2022*

- Chair (external) – Len Scanlan
- Member (external) – Lisa Dalton, and
- Executive Director, Office of Regulatory Policy, Liquor, Gaming and Fair Trading.

*Current members as at 30 June 2023*

- Chair (external) – Stephen Coates
- Member (external) – John Halliday
- Member (external) – Peter Sheville
- Executive Director, Supreme and District and Land Courts Service
- Director, Organisation and Operations Services, Liquor Gaming and Fair Trading, and
- representatives from Corporate Services, Ethical Standards, Internal Audit and Queensland Audit Office attend Audit and Risk Management Committee (ARMC) meetings as observers.

### **Purpose Statement**

The Audit and Risk Management Committee (ARMC) is directly responsible to and supports the Director-General in the effective discharge of legislative accountabilities in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*. The ARMC operates under an approved Terms of Reference (ToR), and in accordance with legislative requirements, has due regard to *Queensland Treasury's Audit Committee Guidelines: Improving Accountability and Performance*.

In 2022–23, the ARMC met on five occasions – four general meetings, and one special meeting to review DJAG's 2021–22 annual financial statements.

Remuneration paid to committee members during the 2022–23 year is as follows:

<b>Member</b>	<b>2022–23 \$(GST incl)</b>	<b>2021–22 \$(GST incl)</b>
Chair (external) – Len Scanlan	13,651	24,497
Member (external) – Lisa Dalton	5,500	6,750 <sup>1</sup>
Chair (external) – Stephen Coates	7,667	Nil
Member (external) – John Halliday	4,400	Nil
Member (external) - Peter Sheville	Nil	Nil
<b>Total</b>	<b>31,218</b>	<b>31,247</b>

Note:

1. Error in figure (\$5,125) reported in DJAG Annual Report 2021–22 due to date of payment compared to the financial year costs for external member's meeting attendance

No other ARMC standing members or observers received, nor were entitled to receive, any financial remuneration for their participation.

### **Key activities during 2022–23:**

- reviewed and endorsed the *2023–24 Annual Audit Plan* and *2022–26 Strategic Internal Audit Plan for approval by the Director-General*
- reviewed performance of the internal audit function against the *2022–23 Annual Audit Plan*
- reviewed the content of internal audit reports

- monitored the progress of implementation of internal and external audit recommendations
- monitored the progress of implementation of the recommendations of the five-yearly external quality assurance review of the internal audit function
- endorsed the 2021–22 financial statements for approval by the Director-General
- reviewed and considered quarterly risk reports (including fraud risk) tabled at the Committee
- reviewed periodic progress reports from the Ethical Standards Unit (ESU), Financial Services Branch (FSB), Internal Audit Unit, and the Queensland Audit Office, and
- facilitated special presentations by Information Technology Services (ITS), Justice Services Coronial Services, and Women’s Safety and Violence Prevention regarding high-risk issues and treatment plans.

## **Resource and Demand Management Committee as at 30 June 2023**

### **Committee members:**

- Director-General (Chair)
- Deputy Director-General, Justice Services
- Deputy Director-General, Liquor, Gaming and Fair Trading
- Assistant Director-General, Corporate Services
- Assistant Director-General, Strategic Policy and Legal Services
- Assistant Director-General, Women's Safety and Violence Prevention
- Executive Director, Crown Law
- Executive Manager, Office of Director of Public Prosecutions
- Executive Director, Financial Services, and Chief Finance Officer, and
- Executive Director, Information Technology Services.

### **Purpose Statement**

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

The purpose of RDMC is to ensure the approval and monitoring of the departmental budget process by:

- ensuring our budget aligns to our strategic objectives and the whole-of-government (WoG) objectives
- monitoring and reporting our financial and non-financial performance against departmental priorities and approved budgets, and
- undertaking analytical reviews of our financial and non-financial resource allocation.

RDMC meets monthly (or as required) and provides monthly reports to BoM. The Committee's Terms of Reference set out its authority and responsibility for effective functioning

### **Key activities during 2022–23:**

- oversight of funding allocations, budget adjustments, and appropriate resource allocation to support our strategic direction and Government priorities
- oversight and monitoring of non-financial resources, including our people and information technology
- monitored financial performance and capital expenditure against budget allocations on a monthly basis, and
- monitored actual FTE positions against the approved budget FTE positions in accordance with Public Service Commission reporting guidelines.

## ***Information Technology and Innovation Committee as at 30 June 2023***

### ***Committee members:***

- Assistant Director-General, Corporate Services (Chair)
- Deputy Director-General, Justice Services
- Assistant Director-General, Strategic Policy and Legal Services
- Assistant Director-General, Women's Safety and Violence Prevention
- Deputy Director-General, Liquor, Gaming and Fair Trading
- Director of Public Prosecutions, and
- a representative nominated by the Judicial Information Technology Users Group.

### ***Observers:***

- Executive Director, Information Technology Services and Chief Information Officer
- Executive Director, FSB and Chief Finance Officer, and
- Manager, ICT Portfolio Management Office.

### ***Purpose Statement***

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

ITIC met five times during 2022–23 and dealt with other items out of session.

ITIC's Terms of Reference set out its authority and responsibility for effective functioning. ITIC's purpose is to oversee and monitor the ICT portfolio and innovation pipeline, practices and priorities and ensure requirements are met through effective business-centric solutions.

### ***Key activities during 2022–23:***

- provided oversight of key ICT programs and projects, to ensure their continued alignment to the department's strategies and standards
- reviewed and endorsed ICT policies and plans
- performed the role as DJAG's Information Security Steering Committee for the Information Security Management System (ISMS), including approving the 2021–22 Information security annual return and related documentation
- endorsed the department's refreshed *ICT Strategy*, and
- approved the governance structure for the ICT Strategy Implementation Program (ISIP).

# Public Sector Ethics

Public sector employees are bound by the *Public Sector Act 2022*, the *Public Sector Ethics Act 1994*, and the Code of Conduct for the Queensland Public Service (Code of Conduct).

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

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

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

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

## Procedures and practices

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

- human resource management policies, practices, and procedures, as well as workplace ethics training, and

- business area plans that support the objectives of the strategic plan. In turn, staff performance effectiveness plans align with business area plans, the Strategic Plan, the ethics principles in the *Public Sector Ethics Act 1994*, and the Code of Conduct.

## Education and Training

During 2022–23, the ESU ensured that DJAG complied with section 12K of the *Public Sector Ethics Act 1994*, by conducting face-to-face training in Workplace Ethics for new and existing employees.

DJAG held 22 workplace ethics training sessions, delivered in person across Queensland or via interactive video stream, attended by 934 staff. Additionally, there were four *Tools of Trade* training sessions, dedicated to further strengthening the ethical decision-making knowledge and skills of managers and supervisors, attended by 39 supervisors and managers.

The face-to-face workplace ethics training is supplemented by online refresher training available to all staff, and this was completed by 2,605 staff during 2022–23.

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

# Risk management framework

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

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

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

In 2022–23, we:

- enhanced reporting of significant risks to Audit Risk Management Committee (ARMC) and Board of Management (BoM)
- actively monitored highest risk initiatives through regular reporting of enterprise risk control action plans to the ARMC and the BoM
- commenced comprehensive review of our risk management framework to develop an updated risk management policy and procedure that will include further practical guidance to enhance risk management practices across the organisation, and
- initiated the development of a separate risk appetite statement to establish broad guidelines on the level of risks that is acceptable to DJAG to further enhance informed decision-making.

# Internal Audit

**Internal Audit is a key component of our corporate governance, providing independent assurance and advisory services to the Director-General and the Audit and Risk Management Committee (ARMC). These services use a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance activities within the department.**

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

The ARMC monitors the internal audit function to ensure it operates ethically and professionally. The independence of Internal Audit is ensured by reporting directly to the Director-General, together with a subsidiary reporting relationship to the ARMC.

The program of work undertaken by the Internal Audit Unit was detailed in the *2022–23 Annual Internal Audit Plan*. The Plan was developed in consultation with key stakeholders and considered our strategic and operational risks and priorities. The *2022–23 Annual Internal Audit Plan* was endorsed by the ARMC and approved by the Director-General.

## Output 1

Delivery of annual and strategic audit plans, and monitoring and improving financial accountability, internal control processes, and business practices within DJAG. In 2022–23, we:

- developed a risk-based annual plan of audits approved by the Director-General
- provided advice and assistance on key projects and initiatives
- monitored and reported on the implementation of audit recommendations to the ARMC, and

- completed various risk-based audits across the department and issued reports for:
  - Court Suitors Fund
  - Vulnerability Management
  - eJournals
  - Network Security
  - Transition of information to new compliance management system (Sherlock)
  - Community Justice Groups Program – Grants Management
  - Office of Liquor, Gaming Regulation (OLGR) – Gambling Community Benefit Fund, and
  - New Advertised Liquor Licences.

## Output 2

Review of the effectiveness of internal controls in mitigating risks. In 2022–23, we:

- conducted risk analysis as part of the annual audit planning and audit processes
- supported management by providing advice on various corporate governance, fraud prevention, and risk management issues, including the update of the *DJAG Client Complaints Policy* and the development of the *DJAG Vexatious Complaints Policy*, and
- finalised the transition to cloud-computing audit software.



# Internal and external scrutiny

## **Information security attestation**

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

## **Queensland Audit Office reports**

Throughout 2022–23, the Queensland Audit Office (QAO) conducted performance management system audits and whole-of-government audits.

QAO released the performance audit report *Keeping people safe from domestic and family violence (Report 5:2022–23)* on 10 November 2022.

DJAG is responsible for 14 recommendations from this report. The Women Safety and Violence Prevention division is responsible for delivering the majority of these recommendations.

## **Queensland Ombudsman reports**

In 2022–23, there were no reports handed down by the Queensland Ombudsman specifically relating to DJAG services or deliverables.

## **Queensland Coroner recommendations**

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

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

DJAG was responsible for one new recommendation from an inquest in 2022–23, jointly responsible with another agency for four recommendations from inquests held in 2021–22 and finalised the implementation of one recommendation from an inquest held in 2018–19.

## Complaints management

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

We comply with section 264 of the *Public Sector Act 2022*, requiring all Queensland Government departments to implement an effective complaints management system that complies with any Australian Standard concerning the handling of customer complaints.

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

- *Guidelines for complaint management in organisations—AS 10002:2022*, and
- the Queensland Ombudsman’s *Guide to Developing Effective Complaints Management Policies and Procedures*.

DJAG’s *Client complaint management policy* outlines how DJAG manages and responds to client complaints. DJAG’s *Client complaints annual report* is published by 30 September each year. Additionally, all DJAG staff are required to complete mandatory client complaint training.

## Human rights complaints management and reporting

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

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

- Client Complaints Management (CCM) framework
- DJAG Employee Complaints Management framework
- Ethical Standards Unit Complaints, and
- Right to Information and Privacy (RTI&P) complaints.

**Table 9: DJAG Human rights complaints 2022–23**

DJAG CCM complaints	DJAG employee complaints	DJAG ESU complaints	DJAG RTI&P complaints
32 human rights complaints <i>Outcomes:</i> 3 finalised with further action 29 finalised with no further action	No human rights employee complaints were received in 2022–23.	4 complaints assessed to contain human rights components. <i>Outcome 1:</i> 3 were reviewed with no further action required. <i>Outcome 2:</i> 1 remains in progress.	2 complaints assessed to contain human rights components. <i>Outcome 1:</i> The complaint was finalised with no further action. <i>Outcome 2:</i> One portion of the complaint was finalised with no further action. Further action was made for the second portion of the complaint.

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

# Human Rights Act 2019

Now in its third year of operation, the *Human Rights Act 2019* (the Act) has continued to shape the way DJAG approaches its functions across all business areas.

The main objectives of the Act are to:

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

The Act sets out Queenslanders' human rights across 23 provisions, and places obligations on the public sector to take actions and make decisions compatibly with those human rights.

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

*DJAG's Strategic Plan 2022–26* reinforces the department's long-term commitment to respect, protect and promote human rights in all that we do, and put people first in our actions and decisions.

This annual report highlights how efforts across DJAG in 2022–23 have continued the process of embedding human rights into DJAG's business-as-usual processes.

## **Activities that support the objects of the Act**

### *Protecting and promoting human rights*

DJAG strives to provide justice for all through building a safe, fair and inclusive society.

Much of DJAG's work protects and promotes many of Queenslanders' human rights, and DJAG is committed to continuing this important work.

Building a human rights culture is a priority for DJAG, with this work supported by the department's Human Rights Unit (HRU).

- The HRU has also supported a range of government agencies and departments to develop and maintain human rights dialogues by fostering interdepartmental connections, providing policy guidance on a range of human rights matters, and improving human rights resources and training for policy and legislation officers.
- Across the department, DJAG's business areas have continued to build capacity and expertise in protecting and promoting human rights. DJAG staff have continued to access both mandatory and bespoke human rights training offered within their business units or in partnership the HRU and embedded human rights practices in business-as-usual activities. This ongoing training has enabled officers to strengthen familiarity and proficiency in applying human rights considerations in decision making and policy design.
- For example, ESU continues to actively consider human rights either when a decision is directly made by ESU or is made by a decision-maker in an ESU-facilitated process. Its continued work has enabled it to improve methods for identifying and managing human rights complaints. Similarly, the Legal Advice and Advocacy Unit (LAA) of the Strategic Policy and Legal Services division

provides written consideration of the Act as part of standard advisory functions.

- DJAG's policy and legislation work over 2022–23 has presented particularly valuable opportunities to engage in human rights analyses. For example, the Births, Deaths and Marriages Registration Bill 2022, which was introduced in December 2022 and received assent in June 2023 contained amendments that strengthen the legal recognition of trans and gender diverse people, and better recognise contemporary family and parenting structures. These changes promote the rights to equal recognition before the law and the protection of families and children.
- The introduction of the Criminal Code (Serious Vilification and Hate Crimes) and Other Legislation Amendment Bill 2023 also required consideration of the balance between limits on the right to freedom of expression with the public interest in prohibiting public acts that could incite violence against marginalised communities.
- In addition to business-as-usual activities, DJAG has undertaken a range of specific projects that promote human rights. For example, over the course of 2022–23, Victims Assist Queensland has undertaken a project to embed trauma-informed practices within our policies, procedures, and correspondence with victims of crime, which is consistent with the promotion of the right to life.

- The continuation of specialist courts and programs (including Court Link, the Murri Court, the Queensland Drug and Alcohol Court the Specialist Domestic and Family Violence Courts and the Community Justice Groups Program) protects and promotes a range of rights under the Act. The roll out of a new Court Link site at Pine Rivers in March 2023 furthered these objectives.

### *Building a culture of respect for human rights and promoting a dialogue about human rights*

Fostering a culture of respect for human rights involves increasing awareness of human rights issues and encouraging a frank and free dialogue about human rights issues.

In December 2022, to promote Human Rights Day, the HRU developed a communications toolkit aimed at highlighting and promoting Queensland's human rights framework. The toolkit was distributed widely across government through various networks including the Human Rights Working Group, the Human Rights Interdepartmental Committee, the Policy and Legislation Network and the Heads of Communications Network.

Throughout 2022–23, the HRU continued to facilitate a human rights culture across DJAG's business units through the Human Rights Working Group, which provides a forum for discussion about human rights, and sharing learnings and successes across DJAG business areas.

Outside the HRU, DJAG business units have demonstrated independent commitment to cultivating awareness and respect for human rights.

- LAA undertook joint training with the Office of Fair Trading and Office of Liquor, Gaming Regulation to develop their understanding of what is 'proper consideration' of human rights in the context of their administrative decision-making. Court Services Queensland (CSQ) has also developed internal tools

to assist staff in human rights compliance and is embedding human rights education within new onboarding programs.

- In December 2022, the Public Advocate co-hosted a forum on the *Optional Protocol to the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment* along with the Queensland Human Rights Commission and Queensland Advocacy for Inclusion. The forum brought together stakeholders from government and civil society to discuss implementation of the protocol throughout Queensland.
- In May 2023, the Public Advocate, in collaboration with Professor of Law Bronwyn Naylor from the Royal Melbourne Institute of Technology University, published an article regarding monitoring of social care settings (like residential aged care facilities and disability care accommodation where restrictive practices are employed) under the United Nations' Optional Protocol to the Convention Against Torture regime.
- Throughout 2022–23, the Legal Assistance Strategy and Funding unit's quarterly Legal Assistance Forums have included a standing agenda item to discuss the operation of the Act across the legal assistance sector. This has enabled participants to share experiences where the legislation has been relevant in their client engagement and identify

trends which inform priority areas to strengthen implementation.

- Finally, the HRU conducted two human rights masterclass training sessions in April 2022 with the Eligibility Criteria Team from Blue Card Services (BCS). This provided useful instruction for BCS officers in how to give proper consideration to human rights when making decisions under the blue cards framework.

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

Specific examples of these activities include:

- In August 2022, the Office of the Public Advocate released its report, *Public Accountability, Private Lives*, which examined the Queensland guardianship system's confidentiality requirements, and made recommendations for reform aimed at empowering individuals to take ownership of their private experiences without State interference.
- Throughout 2022–23, CSQ reviewed and developed new and revised internal operational policies and procedures to both ensure compatibility with the Act, and to protect and promote human rights. All guidance for staff includes a dedicated section for human rights considerations.

# Information systems and recordkeeping

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

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

We manage our records proactively and responsively to:

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

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

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

Over the past year, we have updated and modernised a number of information management policy documents, including the Records Management Policy. We have also developed a number of new, detailed standards and other documents to support those policies, including the records management standard.

Following a machinery-of-government (MoG) change, we have incorporated digital and paper records related to women and violence prevention into our recordkeeping framework. We have taken responsibility for maintaining records from several closed commissions of inquiry and similar external reviews. We have also published a records management handbook to support staff in future commissions of inquiry and reviews.

We support and continue to contribute to the proactive publication of information through the Queensland Government Open Data Portal. We will improve our information systems and recordkeeping by modernising practices and will also update and further develop our information management policy framework.

# Open data

**DJAG is committed to releasing Government data to optimise its use and reuse for the benefit of the community to develop innovative solutions for the improvement of public services. DJAG supports and affirm its practices align with the principles contained in the *Queensland Government Open Data Policy Statement*.**

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

For the 2022–23 year, DJAG published 86 datasets accessible through the Queensland Government Open Data Portal.

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

Our commitment to open data is also supported by our *Open Data Strategy 2022–26* which lists:

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

The DJAG *Open Data Strategy 2022–26* is accessible via <https://www.publications.qld.gov.au/dataset/open-data-strategy-justice-and-attorney-general>.

# ***Appendices***

- Appendix 1 Financial statements for the financial year ended 30 June 2023
- Appendix 2 2022–23 Annual Report performance
- Appendix 3 Government bodies (statutory bodies and entities) and appointments
- Appendix 4 Glossary of acronyms
- Appendix 5 Glossary of terms
- Appendix 6 Compliance Checklist





# **Queensland Government**

**Department of Justice and Attorney-General**

**Financial Statements  
for the financial year ended  
30 June 2023**

# DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2023

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**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL FINANCIAL STATEMENTS**

**For the Year Ended 30 June 2023**

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**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Statement of Comprehensive Income**  
Year ended 30 June 2023

<b>OPERATING RESULT</b>	<b>Notes</b>	<b>2023 \$'000</b>	<b>2022 \$'000</b>
<b>Income from Continuing Operations</b>			
Appropriation revenue	B1-1	801,647	727,204
User charges and fees	B1-2	121,964	107,705
Grants and contributions	B1-3	13,075	13,388
Other revenue		2,106	545
<b>Total Revenue</b>		<b>938,792</b>	<b>848,842</b>
<b>Total Income from Continuing Operations</b>		<b>938,792</b>	<b>848,842</b>
<b>Expenses from Continuing Operations</b>			
Employee expenses	B2-1	440,102	398,581
Supplies and services	B2-2	400,514	356,464
Grants and subsidies	B2-3	5,187	3,720
Depreciation and amortisation	B2-4	84,153	79,647
Impairment losses/(gains) on financial assets	C2-1	(35)	22
Other expenses	B2-5	1,392	1,936
<b>Total Expenses from Continuing Operations</b>		<b>931,313</b>	<b>840,370</b>
<b>Operating Result for the Year</b>		<b>7,479</b>	<b>8,472</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<i>Items that will not be reclassified to Operating Result</i>			
Increase (decrease) in asset revaluation surplus	C9-3	81,536	64,580
<b>Total for Items that will not be reclassified to Operating Result</b>		<b>81,536</b>	<b>64,580</b>
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>81,536</b>	<b>64,580</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>89,015</b>	<b>73,052</b>

*The accompanying notes form part of these statements.*

**Department of Justice and Attorney-General - Statement of Comprehensive Income by Major Departmental Service**  
for the year ended 30 June 2023

	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Women and Violence Prevention Services *	Inter-Departmental Service Eliminations	Total
	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000
<b>Income from Continuing Operations</b>						
Appropriation revenue	422,672	110,652	100,659	167,664	-	801,647
User charges and fees	75,510	50,550	5,587	733	(10,416)	121,964
Grants and contributions	6,005	5,897	754	419	-	13,075
Other revenue	612	638	10	846	-	2,106
<b>Total Revenue</b>	<b>504,799</b>	<b>167,737</b>	<b>107,010</b>	<b>169,662</b>	<b>(10,416)</b>	<b>938,792</b>
<b>Total Income from Continuing Operations</b>	<b>504,799</b>	<b>167,737</b>	<b>107,010</b>	<b>169,662</b>	<b>(10,416)</b>	<b>938,792</b>
<b>Expenses from Continuing Operations</b>						
Employee expenses	248,710	113,514	66,281	11,604	(7)	440,102
Supplies and services	170,279	47,892	39,583	153,169	(10,409)	400,514
Grants and subsidies	506	39	25	4,617	-	5,187
Depreciation and amortisation	81,944	1,152	968	89	-	84,153
Impairment losses/(gains) on financial assets	6	(55)	10	4	-	(35)
Other expenses	690	347	172	183	-	1,392
<b>Total Expenses from Continuing Operations</b>	<b>502,135</b>	<b>162,889</b>	<b>107,039</b>	<b>169,666</b>	<b>(10,416)</b>	<b>931,313</b>
<b>Operating Result for the Year</b>	<b>2,664</b>	<b>4,848</b>	<b>(29)</b>	<b>(4)</b>	<b>-</b>	<b>7,479</b>
<b>Other Comprehensive Income</b>						
Increase (decrease) in asset revaluation surplus	81,327	-	-	209	-	81,536
<b>Total Comprehensive Income</b>	<b>83,991</b>	<b>4,848</b>	<b>(29)</b>	<b>205</b>	<b>-</b>	<b>89,015</b>

\* Administrative amendments effective 1 June 2023 transferred the assets and liabilities of the Office for Women from the Department of Justice and Attorney-General to the Department of Health – refer to note A3.

**Department of Justice and Attorney-General - Statement of Comprehensive Income by Major Departmental Service**  
for the year ended 30 June 2023

	Justice Services	Legal and Prosecutions Services	Liquor, Gaming and Fair Trading Services	Women and Violence Prevention Services	Inter-Departmental Service Eliminations	Total
	2022	2022	2022	2022	2022	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Income from Continuing Operations</b>						
Appropriation revenue	380,012	105,211	88,178	153,803	-	727,204
User charges and fees	65,570	45,444	5,042	666	(9,017)	107,705
Grants and contributions	5,438	5,836	1,112	1,002	-	13,388
Other revenue	310	162	3	70	-	545
<b>Total Revenue</b>	<b>451,330</b>	<b>156,653</b>	<b>94,335</b>	<b>155,541</b>	<b>(9,017)</b>	<b>848,842</b>
<b>Total Income from Continuing Operations</b>	<b>451,330</b>	<b>156,653</b>	<b>94,335</b>	<b>155,541</b>	<b>(9,017)</b>	<b>848,842</b>
<b>Expenses from Continuing Operations</b>						
Employee expenses	220,375	108,213	61,756	8,261	(24)	398,581
Supplies and services	150,435	40,256	30,316	144,450	(8,993)	356,464
Grants and subsidies	917	75	29	2,699	-	3,720
Depreciation and amortisation	77,135	1,129	1,304	79	-	79,647
Impairment losses/(gains) on financial assets	8	14	-	-	-	22
Other expenses	575	364	945	52	-	1,936
<b>Total Expenses from Continuing Operations</b>	<b>449,445</b>	<b>150,051</b>	<b>94,350</b>	<b>155,541</b>	<b>(9,017)</b>	<b>840,370</b>
<b>Operating Result for the Year</b>	<b>1,885</b>	<b>6,602</b>	<b>(15)</b>	<b>-</b>	<b>-</b>	<b>8,472</b>
<b>Other Comprehensive Income</b>						
Increase (decrease) in asset revaluation surplus	64,429	-	-	151	-	64,580
<b>Total Comprehensive Income</b>	<b>66,314</b>	<b>6,602</b>	<b>(15)</b>	<b>151</b>	<b>-</b>	<b>73,052</b>

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Statement of Financial Position**  
as at 30 June 2023

	Notes	2023 \$'000	2022 \$'000
<b>Current Assets</b>			
Cash and cash equivalents	C1	74,968	70,894
Receivables	C2	26,064	21,427
Inventories		266	262
Other current assets	C3	10,218	13,193
<b>Total Current Assets</b>		<b>111,516</b>	<b>105,776</b>
<b>Non Current Assets</b>			
Property, plant and equipment	C4	1,196,756	1,169,495
Intangible assets	C5	16,908	20,753
<b>Total Non Current Assets</b>		<b>1,213,664</b>	<b>1,190,248</b>
<b>Total Assets</b>		<b>1,325,180</b>	<b>1,296,024</b>
<b>Current Liabilities</b>			
Payables	C6	48,361	45,887
Accrued employee benefits	C7	15,460	12,167
Other current liabilities	C8	764	318
<b>Total Current Liabilities</b>		<b>64,585</b>	<b>58,372</b>
<b>Non Current Liabilities</b>			
Accrued employee benefits	C7	27	-
Other non current liabilities	C8	100	100
<b>Total Non Current Liabilities</b>		<b>127</b>	<b>100</b>
<b>Total Liabilities</b>		<b>64,712</b>	<b>58,472</b>
<b>Net Assets</b>		<b>1,260,468</b>	<b>1,237,552</b>
<b>Equity</b>			
Accumulated surplus		547,865	604,763
Asset revaluation surplus	C9-3	712,603	632,789
<b>Total Equity</b>		<b>1,260,468</b>	<b>1,237,552</b>

*The accompanying notes form part of these statements.*

**Department of Justice and Attorney-General - Statement of Assets and Liabilities by Major Departmental Service**  
as at 30 June 2023

	Justice Services		Legal and Prosecutions Services		Liquor, Gaming and Fair Trading Services		Women and Violence Prevention Services *		Total	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>										
Cash and cash equivalents	34,435	12,477	22,929	26,215	12,288	9,263	5,316	22,939	74,968	70,894
Receivables	10,208	4,915	11,544	12,809	2,529	2,356	1,783	1,347	26,064	21,427
Inventories	266	262	-	-	-	-	-	-	266	262
Other current assets	3,770	9,942	5,306	1,921	935	1,111	207	219	10,218	13,193
<b>Total Current Assets</b>	<b>48,679</b>	<b>27,596</b>	<b>39,779</b>	<b>40,945</b>	<b>15,752</b>	<b>12,730</b>	<b>7,306</b>	<b>24,505</b>	<b>111,516</b>	<b>105,776</b>
<b>Non Current Assets</b>										
Property, plant and equipment	1,183,585	1,158,700	5,805	4,607	4,153	3,357	3,213	2,831	1,196,756	1,169,495
Intangible assets	14,698	17,957	901	1,126	1,304	1,666	5	4	16,908	20,753
<b>Total Non Current Assets</b>	<b>1,198,283</b>	<b>1,176,657</b>	<b>6,706</b>	<b>5,733</b>	<b>5,457</b>	<b>5,023</b>	<b>3,218</b>	<b>2,835</b>	<b>1,213,664</b>	<b>1,190,248</b>
<b>Total Assets</b>	<b>1,246,962</b>	<b>1,204,253</b>	<b>46,485</b>	<b>46,678</b>	<b>21,209</b>	<b>17,753</b>	<b>10,524</b>	<b>27,340</b>	<b>1,325,180</b>	<b>1,296,024</b>
<b>Current Liabilities</b>										
Payables	25,669	9,118	8,845	9,709	7,920	3,874	5,927	23,186	48,361	45,887
Accrued employee benefits	8,697	6,584	4,282	3,757	2,094	1,574	387	252	15,460	12,167
Other current liabilities	373	195	47	-	339	3	5	120	764	318
<b>Total Current Liabilities</b>	<b>34,739</b>	<b>15,897</b>	<b>13,174</b>	<b>13,466</b>	<b>10,353</b>	<b>5,451</b>	<b>6,319</b>	<b>23,558</b>	<b>64,585</b>	<b>58,372</b>
<b>Non Current Liabilities</b>										
Accrued employee benefits	-	-	27	-	-	-	-	-	27	-
Other non current liabilities	-	-	-	-	100	100	-	-	100	100
<b>Total Non Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>27</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>127</b>	<b>100</b>
<b>Total Liabilities</b>	<b>34,739</b>	<b>15,897</b>	<b>13,201</b>	<b>13,466</b>	<b>10,453</b>	<b>5,551</b>	<b>6,319</b>	<b>23,558</b>	<b>64,712</b>	<b>58,472</b>

\* Administrative amendments effective 1 June 2023 transferred the assets and liabilities of the Office for Women from the Department of Justice and Attorney-General to the Department of Health – refer to note A3.



**Department of Justice and Attorney-General - Statement of Changes in Equity**  
for the year ended 30 June 2023

	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
<b>Balance as at 1 July 2021</b>	-	658,489	568,284	1,226,773
<b>Operating Result</b>				
Operating result for the year	-	8,472	-	8,472
<b>Other Comprehensive Income</b>				
- Increase/(Decrease) in asset revaluation surplus (Note C9-3)	-	-	64,580	64,580
<b>Total Comprehensive Income for the Year</b>	-	8,472	64,580	73,052
<b>Transactions with Owners as Owners:</b>				
- Appropriated equity injections (Note C9-2)	15,655	-	-	15,655
- Equity withdrawals (Note C9-2)	(71,957)	-	-	(71,957)
- Equity withdrawals non-appropriated	(5,971)	-	-	(5,971)
- Equity classification adjustment (Note C9-3)	62,273	(62,198)	(75)	-
<b>Net Transactions with Owners as Owners</b>	-	(62,198)	(75)	(62,273)
<b>Balance as at 30 June 2022</b>	-	<b>604,763</b>	<b>632,789</b>	<b>1,237,552</b>
<b>Operating Result</b>				
Operating result for the year	-	7,479	-	7,479
<b>Other Comprehensive Income</b>				
- Increase/(Decrease) in asset revaluation surplus	-	-	81,536	81,536
<b>Total Comprehensive Income for the Year</b>	-	7,479	81,536	89,015
<b>Transactions with Owners as Owners:</b>				
- Appropriated equity injections (Note C9-2)	16,916	-	-	16,916
- Equity withdrawals (Note C9-2)	(77,803)	-	-	(77,803)
- Equity withdrawals non-appropriated	(5,365)	-	-	(5,365)
- Equity classification adjustment (Note C9-3)	66,100	(64,378)	(1,722)	-
- Transfers in/(out) from other Queensland Government entities (Note C4-1)	152	-	-	152
<b>Net Transactions with Owners as Owners</b>	-	(64,378)	(1,722)	(66,100)
<b>Balance as at 30 June 2023</b>	-	<b>547,865</b>	<b>712,603</b>	<b>1,260,468</b>

*The accompanying notes form part of these statements.*

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Statement of Cash Flows**  
for the year ended 30 June 2023

	Notes	2023 \$'000	2022 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<i>Inflows:</i>			
Service appropriation receipts		802,683	714,294
User charges and fees		120,347	106,664
Grants and other contributions		6,887	7,843
GST input tax credits from ATO		40,930	30,030
GST collected from customers		7,169	6,329
Interest receipts		623	137
Other		1,375	399
<i>Outflows:</i>			
Employee expenses		(436,502)	(398,289)
Supplies and services		(391,698)	(362,488)
Grants and subsidies		(5,669)	(3,039)
Insurance premiums		(785)	(667)
GST paid to suppliers		(41,285)	(31,081)
GST remitted to ATO		(6,991)	(6,159)
Other		(624)	(1,300)
<b>Net cash provided by operating activities</b>	CF-1	<b>96,460</b>	<b>62,673</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<i>Inflows:</i>			
Sales of property, plant and equipment	CF-2	-	144
<i>Outflows:</i>			
Payments for property, plant and equipment		(23,796)	(15,800)
Payments for intangibles		(2,085)	(3,686)
<b>Net cash used in investing activities</b>		<b>(25,881)</b>	<b>(19,342)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<i>Inflows:</i>			
Equity injections	CF-2	16,916	15,655
<i>Outflows:</i>			
Equity withdrawals		(83,168)	(77,928)
<b>Net cash used in financing activities</b>		<b>(66,252)</b>	<b>(62,273)</b>
Net increase (decrease) in cash and cash equivalents		4,327	(18,942)
Increase (decrease) in cash and cash equivalents from restructuring	A3	(253)	-
<b>Cash and cash equivalents – opening balance</b>		<b>70,894</b>	<b>89,836</b>
<b>Cash and cash equivalents – closing balance</b>	C1	<b>74,968</b>	<b>70,894</b>

*The accompanying notes form part of these statements.*

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Statement of Cash Flows**  
for the year ended 30 June 2023

**NOTES TO THE STATEMENT OF CASH FLOWS**

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

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Operating result	7,479	8,472
<i>Non-Cash items included in operating result:</i>		
Depreciation and amortisation expense	84,153	79,647
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade receivables	(3,398)	(1,420)
(Increase)/decrease in GST input tax credits receivable	(177)	(881)
(Increase)/decrease in long service leave reimbursement receivables	(127)	(770)
(Increase)/decrease in annual leave reimbursement receivables	(1,081)	(211)
(Increase)/decrease in equity injection receivable	(202)	253
(Increase)/decrease in other receivables	348	359
(Increase)/decrease in inventories	(3)	39
(Increase)/decrease in other current assets	2,975	(515)
Increase/(decrease) in accounts payable	2,474	(21,700)
Increase/(decrease) in accrued employee benefits	3,320	(730)
Assets and Liabilities of an operating nature (assumed)/relinquished as a result of machinery-of-Government changes	253	-
Increase/(decrease) in unearned revenue	446	135
Increase/(decrease) in security deposits	-	(5)
<b>Net Cash Provided by Operating Activities</b>	<b>96,460</b>	<b>62,673</b>

**CF-2 Non-Cash Investing and Financing Activities**

Assets and liabilities received or donated/transferred by the department are recognised as revenues (refer Note B1-3) or expenses (refer Note B2-3) as applicable.

**SECTION 1**  
**ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT**

**A1 BASIS OF FINANCIAL STATEMENT PREPARATION**

**A1-1 GENERAL INFORMATION**

The Department of Justice and Attorney-General ('the department') is a Queensland Government department per the *Public Sector Act 2022* (formerly the *Public Service Act 2008*) and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is 50 Ann Street, Brisbane Qld 4000.

**A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS**

The Department of Justice and Attorney-General has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2022.

The Department of Justice and Attorney-General is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note G3.

**A1-3 PRESENTATION DETAILS**

**Currency and Rounding**

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

**Comparatives**

Comparative information reflects the audited 2021-22 financial statements.

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

**Current/Non-Current Classification**

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

**A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE**

The financial statements are authorised for issue by the Acting Director-General and the Acting Executive Director, Financial Services at the date of signing the Management Certificate.

**A1-5 BASIS OF MEASUREMENT**

Historical cost is used as the measurement basis in this financial report except for the following:

- Land, buildings and heritage and cultural assets which are measured at fair value;
- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value; and
- Inventories which are measured at the lower of cost and net realisable value.

## **A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)**

### **A1-5 BASIS OF MEASUREMENT (continued)**

#### **Historical cost**

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

#### **Fair Value**

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

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

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

#### **Present Value**

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

#### **Net Realisable Value**

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

### **A1-6 THE REPORTING ENTITY**

The financial statements include all income, expenses, assets, liabilities and equity of the department. The department has no controlled entities.

## **A2 DEPARTMENTAL OBJECTIVES**

The objective of the Department of Justice and Attorney-General is to deliver services that enable a fair, safe and inclusive society for all Queenslanders.

The identity and purpose of the major departmental services undertaken by the department during the year are as follows:

- Justice Services provides the community with fair, timely and accessible justice services through courts and tribunals, coronial services, civil and criminal mediation services. By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, it upholds the rights of Queenslanders and ensures they are treated fairly and justly. Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.
- Legal and Prosecutions Services provides trusted legal services to government; enable resolution of criminal cases by performing effective and timely prosecution functions and provide greater accountability and oversight of child protection order applications by ensuring that the applications are supported by good quality evidence, promoting efficiency and evidence-based decision making.
- Liquor, Gaming and Fair Trading (LGFT) Services provides regulatory and consumer protection services across the liquor, gaming, and general services sectors. It encourages marketplace and industry integrity, fosters business and consumer confidence, and implements initiatives that reduce the risk of harm and consumer detriment. LGFT seeks to deliver a system of regulation which supports industry development and economic recovery, without compromising community safety.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

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**A2 DEPARTMENTAL OBJECTIVES (continued)**

- Women and Violence Prevention Services lead efforts to prevent and respond to domestic, family and sexual violence and ensure that women and girls across all cultures, backgrounds and age groups fully participate in the social, economic and broader community of Queensland. \*

\* As a result of the machinery-of-government change, the major departmental service was amended to 'Women's Safety and Violence Prevention Services', effective 1 June 2023. This service area supports the community and partners to recognise, prevent and respond to domestic, family and sexual violence and hold those responsible to account. It commissions specialist domestic, family and sexual violence services to improve the safety of women and their children and ensure effective return on the government's investment.

**A3 MACHINERY-OF-GOVERNMENT CHANGES**

***Transfers Out – Controlled Activities***

Details of Transfer: Office for Women transferred to the Department of Health from the Department of Justice and Attorney-General

Basis of Transfer: *Public Service Departmental Administrative Arrangements Notice (No.1) 2023* dated 18/05/2023

Date of Transfer: Effective from 1 June 2023

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

	<b>2023</b>
	<b>\$'000</b>
<b>Assets</b>	
Cash at bank	253
Receivables	29
	<u>282</u>
<b>Liabilities</b>	
Payables	261
Accrued employee benefits	21
	<u>282</u>
<b>Net Assets</b>	<u><u>-</u></u>

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**SECTION 2**  
**NOTES ABOUT OUR FINANCIAL PERFORMANCE**

**B1 REVENUE**

**B1-1 APPROPRIATION REVENUE**

	2023 \$'000	2022 \$'000
<b>Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result</b>		
Original budgeted appropriation	829,221	711,479
Supplementary amounts:		
Transfers from/(to) other headings (variation in headings)	(23,554)	1,463
Unforeseen expenditure	-	1,352
Lapsed appropriation	(2,984)	-
<b>Total appropriation received (cash)</b>	<b>802,683</b>	<b>714,294</b>
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	12,139	25,049
Less: Closing balance of deferred appropriation payable to Consolidated Fund	13,175	12,139
<b>Net appropriation revenue</b>	<b>801,647</b>	<b>727,204</b>
<b>Appropriation Revenue recognised in Statement of Comprehensive Income</b>	<b>801,647</b>	<b>727,204</b>
Variance between original budgeted and actual appropriation revenue	27,574	(15,725)

**Accounting policy - Appropriation revenue**

Appropriations provided under the *Appropriation Act 2022* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity, refer to Note C9-2.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations - refer to Note F1-1.

**B1-2 USER CHARGES AND FEES**

Revenue from contracts with customers		
Sale of services	58,674	52,267
Sale of goods	16,679	14,457
Licence fees	228	179
Other user charges and fees		
Court and regulatory fees	46,219	40,677
Property rental	164	125
<b>Total</b>	<b>121,964</b>	<b>107,705</b>

**Accounting policy – Sale of services, goods and licence fees**

Sale of services

Revenue from sale of services principally comprises Crown Law services which are provided over 12 to 24 months, and customers simultaneously receive and consume the benefits provided during that period. The department does not invoice for services rendered until the end of the service delivery period. The department recognises revenue progressively as the services are provided each month and a contract asset representing the department's right to consideration for services delivered but not yet billed.

Sale of goods

Revenue from sale of goods which principally comprises the issuance of life event certificates and sale of Justice of the Peace manuals and materials, are recognised on transfer of the goods to the customer, which is the sole performance obligation. Based on the department's past experience, the amount of refunds for returned goods is not expected to be material, so the full selling price is recognised as revenue.

Licence fees

Revenue for all licence fees is recognised when the licence is issued.

**Accounting policy – Court and regulatory fees**

Revenue from court and regulatory fees principally comprise of documents lodged with magistrates, district and supreme courts and applications for blue cards. The department recognises revenue when court documents and blue card applications are submitted.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**B1 REVENUE (continued)**

**B1-2 USER CHARGES AND FEES (continued)**

**Accounting policy – Property rental**

Revenue from venue hire and employee housing is recognised on delivery or completion of each service.

**Accounting policy – Other**

Fees and fines collected, but not controlled, by the department are reported as administered revenue – refer to Note F1-1.

**B1-3 GRANTS AND CONTRIBUTIONS**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Revenue from contracts with customers		
Commonwealth grants	120	920
Other grants and contributions		
State government grants	5,898	5,972
State contributions	929	819
Goods and services received below fair value	6,128	5,677
<b>Total</b>	<b>13,075</b>	<b>13,388</b>

**Accounting policy – Grants and contributions**

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

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the department. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the department satisfies its obligations under the grant through construction of the asset.

**Disclosure – Grants and contributions**

The department has a number of grant arrangements with the Commonwealth and State Government that relate to funding of activity-based services. Two of these arrangements, Keeping Women Safe in their Homes (KWSIH) initiative and the National Initiatives program (providing a local support coordinator to help women navigate the social service system), have been identified as having sufficiently specific performance obligations under enforceable grant agreements. The remaining grants, although under enforceable agreements, do not contain sufficiently specific performance obligations and are recognised upon receipt.

Grants – recognised upfront

The department received \$5.898 million in 2022-23 (2022: \$5.972 million) from the State Government as grants and contributions. This funding has been recognised as revenue on receipt as the department's obligations are not sufficiently specific.

Noteworthy grants received by the department in 2022-23 are as follows:

\$4.590 million (2022: \$4.738 million) received from the Legal Assistance Service Program for the Legal Services Commission and associated disciplinary functions and \$1.308 million (2022: \$1.234 million) received from the Public Trustee of Queensland in accordance with section 63A of the *Public Trustee Act 1978* for the operations of the Office of the Public Guardian.



**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**B1 REVENUE (continued)**

**B1-3 GRANTS AND CONTRIBUTIONS (continued)**

**Accounting policy – Services received below fair value**

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

**Disclosure - Services received below fair value**

		2023 \$'000	2022 \$'000
<i>Received from</i>	<i>Goods/Services</i>		
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	Archival services	4,787	4,500
Department of Health	Laboratory services	1,341	1,177
		<b>6,128</b>	<b>5,677</b>

**B2 EXPENSES**

**B2-1 EMPLOYEE EXPENSES**

**Employee benefits**

Wages and salaries	340,234	309,923
Annual leave levy/expense	35,804	34,298
Employer superannuation contributions	47,956	41,442
Long service leave levy/expense	8,893	7,706
Termination benefits	710	416
Other employee benefits	1,570	1,369

**Employee related expenses**

Workers' compensation premium	1,706	1,293
Other employee related expenses	3,229	2,134
<b>Total</b>	<b>440,102</b>	<b>398,581</b>

Full-time equivalent employees *	3,784	3,498
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\* FTE data as at 30 June 2023 (based upon the fortnight ending 30 June 2023)

**Accounting policy – Wages and salaries**

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

**Accounting policy - Sick leave**

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

**Accounting policy - Annual leave**

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

**Accounting policy - Long service leave**

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

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**B2 EXPENSES (continued)**

**B2-1 EMPLOYEE EXPENSES (continued)**

**Accounting policy - Superannuation**

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

Defined Contribution Plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

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

**Accounting policy – Workers' compensation premiums**

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

Key management personnel and remuneration disclosures are detailed in Note G1.

**B2-2 SUPPLIES AND SERVICES**

	2023 \$'000	2022 \$'000
Service Procurement *	174,188	162,747
Property utilities and maintenance	40,255	35,904
Office accommodation	27,785	27,292
Consultants and contractors	46,506	34,053
Computing expenses	20,886	17,338
Outsourced works	11,783	12,279
Payment for shared services and other service contributions	11,256	10,375
Travel	8,638	5,913
Printing, postage and stationery	6,780	6,173
Telephone	3,350	3,224
Witness and juror fees	6,861	5,610
Police checks	6,108	5,517
Document archiving and destruction costs	5,724	5,328
Plant and equipment maintenance	2,023	1,975
Conveyance / burial of deceased persons	5,070	4,220
Other **	23,301	18,516
<b>Total</b>	<b>400,514</b>	<b>356,464</b>

\* Service Procurement includes \$148.015 million (2022: \$139.084 million) for procurement of outsourced service delivery for social services for Women's Safety and Violence Prevention.

\*\* Other supplies and services includes expenditure for engagement of external professionals by Crown Law, subscriptions, legal costs, motor vehicle expenses and purchases of portable and attractive items.

**Accounting policy – Distinction between grants and procurement**

For a transaction to be classified as supplies and services, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

**Office accommodation**

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Energy and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within the office accommodation line item.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**B2 EXPENSES (continued)**

**B2-3 GRANTS AND SUBSIDIES**

	2023 \$'000	2022 \$'000
COVID-19 Domestic and Family Violence assistance programs	-	1,200
Domestic and Family Violence programs	4,067	972
Investing in Queensland Women grant program	548	524
Women's Legal Service Queensland	40	40
Blurred Borders Queensland	163	229
Court Network	-	150
National Coroners' Information System	110	109
Community Legal Centres Queensland	7	101
National Judicial College of Australia	84	90
Legal Aid Queensland	-	60
Australasian Institute of Judicial Administration	54	48
Australian Institute of Criminology	47	45
Aboriginal and Torres Strait Islander Legal Service	-	35
Australian and New Zealand School of Government	29	29
Australian Pro Bono Centre	20	20
Other	18	68
<b>Total</b>	<b>5,187</b>	<b>3,720</b>

**B2-4 DEPRECIATION AND AMORTISATION**

Depreciation (Note C4-1 & C4-5)	78,223	74,367
Amortisation (Note C5-1 & C5-3)	5,930	5,280
<b>Total</b>	<b>84,153</b>	<b>79,647</b>

**B2-5 OTHER EXPENSES**

Insurance premium - Queensland Government Insurance Fund	784	668
External audit fees	349	332
Losses:		
Public moneys	72	-
Special payments:		
Ex-gratia payments	14	779
Sponsorships	157	33
Other	16	124
<b>Total</b>	<b>1,392</b>	<b>1,936</b>

**Audit fees**

Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$348,600 (2022: \$332,000). There are no non-audit services included in this amount.

**Special payments**

Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. Special payments during 2022-23 included a payment to a consumer adversely impacted by the conduct of an investigation.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**SECTION 3**  
**NOTES ABOUT OUR FINANCIAL POSITION**

**C1 CASH AND CASH EQUIVALENTS**

	2023 \$'000	2022 \$'000
Imprest accounts	38	39
Cash at bank	74,930	70,855
<b>Total</b>	<b>74,968</b>	<b>70,894</b>

**Accounting policy - Cash and cash equivalents**

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

Departmental bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds, except for Crown Law, which operates its own bank account. The Crown Law bank account was part of the Cash Management Incentives Regime until 31 October 2020, when the Under Treasurer approved Crown Law funds be transferred to the Group Deposit Facility (GDF) with the Commonwealth Bank of Australia (CBA). The CBA pays interest directly to the GDF at the Reserve Bank Australia Target Cash Rate plus 0.5% in accordance with the Banking Contract between the CBA and the State of Queensland. The Crown Law bank balance as at 30 June 2023 is \$24.6 million (2022: \$24.2 million).

**C2 RECEIVABLES**

Trade debtors	10,682	7,338
Less: Allowance for impairment loss	(78)	(132)
	10,604	7,206
GST receivable	3,536	3,359
Long service leave reimbursements	2,265	2,138
Annual leave reimbursements	8,225	7,144
Equity injection receivable	815	613
Other	619	967
<b>Total</b>	<b>26,064</b>	<b>21,427</b>

**Accounting policy - Receivables**

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

Other debtors generally arise from transactions outside the usual operating activities of the department and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

**Disclosure – Receivables**

The balance of trade debtors arising from contracts with customers at 30 June 2023 is \$8.067 million (2022: \$5.178 million).

Accrued revenue that do not arise from contracts with customers are reported as part of Other.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**C2 RECEIVABLES (continued)**

**C2-1 IMPAIRMENT OF RECEIVABLES**

**Accounting policy - Impairment of receivables**

The loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the department's debtors, along with relevant industry and statistical data where applicable.

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

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

**Disclosure – Credit risk exposure of receivables**

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

The department uses a provision matrix to measure the expected credit losses on trade and other debtors. Loss rates are calculated separately for groupings of customers with similar loss patterns. In monitoring customer credit risk, customers are grouped according to their credit characteristics, including whether they are secured or unsecured and whether they are in a payment plan.

The calculations reflect historical observed default rates calculated using credit losses experienced on past sales transactions during the last 5 years preceding 30 June 2023 for each group. The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For the Department of Justice and Attorney-General, a change in the unemployment rate is determined to be the most relevant forward-looking indicator for all groups of receivables. Actual credit losses over the 5 years preceding 30 June 2023 have been correlated against changes in the unemployment rate and based on those results, the historical default rates are adjusted based on expected changes to that indicator.

Set out below is the credit risk exposure on the department's trade and other debtors broken down by customer groupings and by aging band.

**Impairment group – Receivables from general debtors**

	2023			2022		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
<b>Aging</b>						
Current	393	0.26%	1	249	0.11%	-
1 to 30 days overdue	46	0.42%	-	35	0.17%	-
31 to 60 days overdue	58	1.09%	1	3	0.74%	-
61 to 90 days overdue	63	1.57%	1	-	1.87%	-
> 90 days overdue	187	1.70%	3	2	5.90%	-
<b>Total</b>	<b>747</b>		<b>6</b>	<b>289</b>		<b>-</b>

**Impairment group – Receivables from employee debtors**

	2023			2022		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
<b>Aging</b>						
Current	5	31.40%	2	2	24.87%	1
1 to 30 days overdue	1	37.68%	-	1	35.52%	-
31 to 60 days overdue	3	48.43%	1	3	57.26%	2
61 to 90 days overdue	2	50.11%	1	-	58.91%	-
> 90 days overdue	14	50.31%	7	13	83.49%	11
<b>Total</b>	<b>25</b>		<b>11</b>	<b>19</b>		<b>14</b>

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**C2 RECEIVABLES (continued)**

**C2-1 IMPAIRMENT OF RECEIVABLES (continued)**

**Impairment group – Legal Services Commission court cost receivables**

	2023			2022		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
<b>Aging</b>						
Current	42	29.49%	12	105	26.39%	28
61 to 90 days overdue	-	42.08%	-	58	57.09%	33
> 90 days overdue	109	44.78%	49	80	66.41%	53
<b>Total</b>	151		61	243		114

**Disclosure - Movement in loss allowance for trade and other debtors**

	2023 \$'000	2022 \$'000
Loss allowance as at 1 July	132	119
Increase/(decrease) in allowance recognised in the operating result	(35)	22
Amounts written-off during the year in respect of bad debts *	(19)	(9)
Loss allowance as at 30 June	78	132

\* All known bad debts were written-off as at 30 June.

**C3 OTHER ASSETS**

<b>Current</b>		
Prepayments	5,870	8,026
Contract Assets	4,348	5,167
<b>Total</b>	10,218	13,193

**Disclosure – Contract assets**

Contract assets arise from contracts with customers, and are transferred to trade debtors when the department's right to payment becomes unconditional, this usually occurs when the invoice is issued to the customer.

**Department of Justice and Attorney-General**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE**

**C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

30 June 2023	Land	Buildings	Heritage and Cultural Assets	Plant and Equipment	Work In Progress (WIP)	Total
	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000	2023 \$'000
Gross	171,808	1,804,796	79,850	97,968	17,605	2,172,027
Less: Accumulated depreciation	-	(854,453)	(52,660)	(68,158)	-	(975,271)
<b>Carrying amount at 30 June 2023</b>	<b>171,808</b>	<b>950,343</b>	<b>27,190</b>	<b>29,810</b>	<b>17,605</b>	<b>1,196,756</b>
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2022	162,893	939,608	24,270	35,704	7,020	1,169,495
Acquisitions	-	-	-	209	23,581	23,790
Transfers between classes and intangible assets	-	5,419	3,743	3,834	(12,996)	-
Transfers in from other Queensland Government entities	-	152	-	-	-	152
Revaluation increments	8,915	71,070	1,551	-	-	81,536
Assets not previously recognised	-	-	6	-	-	6
Depreciation expense	-	(65,906)	(2,380)	(9,937)	-	(78,223)
<b>Carrying amount at 30 June 2023</b>	<b>171,808</b>	<b>950,343</b>	<b>27,190</b>	<b>29,810</b>	<b>17,605</b>	<b>1,196,756</b>

**Department of Justice and Attorney-General**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)**

**C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)**

30 June 2022	Land	Buildings	Heritage and Cultural Assets	Plant and Equipment	Work In Progress (WIP)	Total
	2022	2022	2022	2022	2022	2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	162,893	1,667,550	71,307	97,487	7,020	2,006,257
Less: Accumulated depreciation	-	(727,942)	(47,037)	(61,783)	-	(836,762)
<b>Carrying amount at 30 June 2022</b>	<b>162,893</b>	<b>939,608</b>	<b>24,270</b>	<b>35,704</b>	<b>7,020</b>	<b>1,169,495</b>
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2021	152,656	943,252	25,169	36,717	5,832	1,163,626
Acquisitions	-	-	-	90	15,710	15,800
Disposals	-	-	-	(144)	-	(144)
Transfers between classes and intangible assets	-	5,096	37	9,389	(14,522)	-
Revaluation increments	10,243	53,237	1,191	-	-	64,671
Revaluation decrements	(6)	-	(85)	-	-	(91)
Depreciation expense	-	(61,977)	(2,042)	(10,348)	-	(74,367)
<b>Carrying amount at 30 June 2022</b>	<b>162,893</b>	<b>939,608</b>	<b>24,270</b>	<b>35,704</b>	<b>7,020</b>	<b>1,169,495</b>



**C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)**

**C4-2 RECOGNITION AND ACQUISITION**

**Accounting policy – Recognition**

*Basis of capitalisation and recognition thresholds*

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

Buildings (including land improvements)	\$10,000
Land	\$1
Plant and Equipment	\$5,000
Other (including heritage & cultural)	\$5,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

*Componentisation of complex assets*

The department's complex assets are its special purpose courthouses.

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset. Components are separately recorded and valued on the same basis as the asset class to which they relate. The accounting policy for depreciation of complex assets, and estimated useful lives of components, are disclosed in Note C4-5.

On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. Where the complex asset qualifies for recognition, components are then separately recorded in line with the Department's complex asset component structures. The complex assets are componentised to ensure a more accurate recognition of depreciation expense.

When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant component will flow to the department in conjunction with the other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

**Accounting policy – Cost of acquisition**

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

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-Government change or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at date of acquisition.

**C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)**

**C4-3 MEASUREMENT USING HISTORICAL COST**

**Accounting policy**

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

**C4-4 MEASUREMENT USING FAIR VALUE**

**Accounting policy**

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

The cost of items acquired during the financial year has been judged by management of the Department of Justice and Attorney-General to materially represent their fair value at the end of the reporting period.

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer, or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process is managed by a team in the department's Financial Services Branch, who determine the specific revaluation practices and procedures. Financial Services Branch reviewed its revaluation practices to ensure compliance with AASB 13 and reported the revaluation outcomes to the department's Audit and Risk Management Committee.

*Use of Specific Appraisals*

Revaluations using independent professional valuer appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal. This is arranged by the Financial Services Branch in consultation with the Audit and Risk Management Committee.

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs (as defined in Note D1-1). Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

*Use of Indices*

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The Department of Justice and Attorney-General ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. AssetVal Pty Ltd supplies the indices used for the various types of assets. Such indices are either publicly available, or are derived from market information available to AssetVal Pty Ltd. AssetVal Pty Ltd provides assurance of their robustness, validity and appropriateness for application to the relevant assets. Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer or internal expert, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided by AssetVal Pty Ltd based on the departments' own particular circumstances.

*Accounting for Changes in Fair Value*

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

For specific appraisal asset revaluations using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. In the case of index based asset revaluations the accumulated depreciation is adjusted in line with the index applied. These valuations are generally referred to as the 'gross method'.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)**

**C4-5 DEPRECIATION EXPENSE**

**Accounting policy**

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department.

Land and artwork are not depreciated as they have an unlimited useful life.

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

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

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

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

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

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

**Depreciation Rates**

**Key Estimates:** Depreciation rates for each class of depreciable asset (including significant identifiable components):

Class	Useful Life
Buildings – Courthouses:	
Fabric	50 - 60 years
Roof	25 - 30 years
Fixtures & Fittings	25 - 30 years
Air Conditioning	13 - 15 years
Fire Protection	13 - 15 years
Electric Light and Power	20 - 24 years
Communications	10 - 12 years
Lifts	15 years
Security	10 - 12 years
Infrastructure	50 - 60 years
Plant and equipment:	
Leasehold improvements	2 - 30 years
Audio equipment	2 - 24 years
Computer equipment	2 - 26 years
Office equipment	4 - 20 years
Electrical equipment	11 - 16 years
Furniture	7 - 25 years
Plant and machinery	10 years
Other	4 - 18 years

**C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)**

**C4-6 IMPAIRMENT**

**Accounting policy**

*Indicators of impairment and determining recoverable amount*

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

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

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

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

*Recognising impairment losses*

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

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

*Reversal of impairment losses*

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

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

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

**Department of Justice and Attorney-General**  
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**C5 INTANGIBLES AND AMORTISATION EXPENSE**

**C5-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

	Software Purchased		Software Internally Generated		Software: Work In Progress		Total	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross	7,841	7,178	102,457	100,070	1,564	2,529	111,862	109,777
Less: Accumulated amortisation	(6,296)	(5,853)	(88,658)	(83,171)	-	-	(94,954)	(89,024)
<b>Carrying amount at 30 June</b>	<b>1,545</b>	<b>1,325</b>	<b>13,799</b>	<b>16,899</b>	<b>1,564</b>	<b>2,529</b>	<b>16,908</b>	<b>20,753</b>
<i>Represented by movements in carrying amount:</i>								
Carrying amount at 1 July	1,325	2,366	16,899	18,384	2,529	1,597	20,753	22,347
Acquisitions	-	-	-	-	2,085	3,686	2,085	3,686
Transfers between classes and property, plant and equipment assets	663	(682)	2,387	3,436	(3,050)	(2,754)	-	-
Amortisation	(443)	(359)	(5,487)	(4,921)	-	-	(5,930)	(5,280)
<b>Carrying amount at 30 June</b>	<b>1,545</b>	<b>1,325</b>	<b>13,799</b>	<b>16,899</b>	<b>1,564</b>	<b>2,529</b>	<b>16,908</b>	<b>20,753</b>

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**C5 INTANGIBLES AND AMORTISATION EXPENSE (continued)**

**C5-2 RECOGNITION AND MEASUREMENT**

**Accounting policy**

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

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

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

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

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

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

**C5-3 AMORTISATION EXPENSE**

**Accounting policy**

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

**Useful life**

**Key Estimate:** For each class of intangible asset the following amortisation rates are used:

Intangible asset	Useful life
Software purchased	7 - 24 years
Software internally generated	5 - 24 years

**C5-4 IMPAIRMENT**

**Accounting policy**

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

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

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**C5 INTANGIBLES AND AMORTISATION EXPENSE (continued)**

**C5-5 OTHER DISCLOSURES**

**Individually significant intangible assets**

At 30 June the department holds the following significant intangible assets:

- Queensland Wide Integrated Courts (QWIC) that has a carrying amount of \$3.277 million (2022: \$4.240 million) and a remaining amortisation period of 2 years.
- Blue Card Services IT System that has a carrying amount of \$8.344 million (2022: \$9.833 million) and a remaining amortisation period of 2 years.

**C6 PAYABLES**

	2023 \$'000	2022 \$'000
Trade creditors	29,474	26,648
Deferred appropriation payable to Consolidated Fund	13,175	12,139
Equity withdrawal payable	5,365	5,971
Other	347	1,129
<b>Total</b>	<b>48,361</b>	<b>45,887</b>

**Accounting policy - Payables**

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

**C7 ACCRUED EMPLOYEE BENEFITS**

**Current**

Wages outstanding	288	44
Annual leave levy payable	10,705	9,745
Long service leave levy payable	2,464	2,262
Judicial allowance	36	116
Superannuation payable	1,967	-
<b>Total</b>	<b>15,460</b>	<b>12,167</b>

**Non-Current**

Judges' Long leave	27	-
<b>Total</b>	<b>27</b>	<b>-</b>

**Accounting policy – Accrued employee benefits**

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

**C8 OTHER LIABILITIES**

**Current**

Contract liabilities	148	230
Other unearned revenue	616	88
<b>Total</b>	<b>764</b>	<b>318</b>

**Non-Current**

Security deposits	100	100
<b>Total</b>	<b>100</b>	<b>100</b>

**Disclosure – Contract liabilities**

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

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**C9 EQUITY**

**C9-1 CONTRIBUTED EQUITY**

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

- Appropriations for equity adjustments (refer Note C9-2); and
- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities.

**C9-2 APPROPRIATIONS RECOGNISED IN EQUITY**

**Reconciliation of payments from consolidated fund to equity adjustment**

	2023 \$'000	2022 \$'000
<b>Original budgeted equity adjustment appropriation</b>	<b>(51,355)</b>	<b>(55,323)</b>
Supplementary amounts:		
Transfers from/(to) other headings - variation in headings	-	(1,463)
Lapsed equity adjustment	(9,734)	-
<b>Equity adjustment receipts (payments)</b>	<b>(61,089)</b>	<b>(56,786)</b>
Less: Opening balance of equity adjustment receivable	613	866
Plus: Closing balance of equity adjustment receivable	815	613
Plus: Opening balance of equity adjustment payable	-	737
Less: Closing balance of equity adjustment payable	-	-
<b>Equity adjustment recognised in Contributed Equity</b>	<b>(60,887)</b>	<b>(56,302)</b>
Variance between original budgeted and actual equity adjustment appropriation	9,532	979

**C9-3 REVALUATION SURPLUS BY ASSET CLASS**

**Accounting policy**

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

	Land \$'000	Buildings \$'000	Heritage and Cultural Assets \$'000	Total \$'000
<b>Balance 1 July 2021</b>	88,841	458,864	20,579	568,284
Revaluation increments	10,243	53,237	1,191	64,671
Revaluation decrements	(6)	-	(85)	(91)
Equity classification adjustment*	-	(75)	-	(75)
<b>Balance - 30 June 2022</b>	<b>99,078</b>	<b>512,026</b>	<b>21,685</b>	<b>632,789</b>
Revaluation increments	8,916	71,069	1,551	81,536
Equity classification adjustment *	-	(1,518)	(204)	(1,722)
<b>Balance - 30 June 2023</b>	<b>107,994</b>	<b>581,577</b>	<b>23,032</b>	<b>712,603</b>

\* Equity reclassification between the asset revaluation surplus and accumulated surplus is due to the disposal of non-current assets which had previously been revalued.



SECTION 4  
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

**D1 FAIR VALUE MEASUREMENT**

**D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES**

What is fair value?

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

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

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

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

Fair value measurement hierarchy

Details of individual assets and liabilities measured under each category of fair value are set out in the table at Note D1-3.

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

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

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

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

There were no transfers of assets between fair value hierarchy levels during the period.

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

**D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES**

**Land**

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2022-23	2021-22		
Land - Court houses	Indexation	Indexation	31-Mar-21	Level 2 & 3

The department's Court house land assets were revalued in the current financial year by AssetVal Pty Ltd with an effective date of 31 March 2023.

The Market Approach is adopted for the specific appraisal of land assets. In determining the fair value of land, adjustments were made to take into account the location of the department's land, its size, street/road frontage and access, its topography, any significant restrictions and the valuer's professional judgement. As specific appraisal valuations are significantly based on sales market data with varying levels of unobservable inputs, there are both level 2 and level 3 categories within the land assets.

The market approach was also used for the index based valuations in the 2022-23 financial year. Indices were developed for the movements in each relevant property market based on the publicly available sales data over the 2022-23 financial year. In line with the previous specific appraisals there are both level 2 and level 3 fair values.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2023.

**Buildings**

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2022-23	2021-22		
Buildings - Court houses	Indexation	Indexation	31-Mar-21	Level 3

All of the department's buildings and land improvements in respect of Court houses (including heritage buildings) have been assessed as specialised buildings and land improvements. The valuation of these assets is based on the fact that current use is highest and best use.

The department's Court houses were revalued in the current financial year by AssetVal Pty Ltd with an effective date of 31 March 2023.

The buildings are valued using current replacement cost method, adjusting for the associated depreciation. As depreciation adjustments are considered to be significantly unobservable by nature, specialised buildings are classified as level 3 fair value measurements.

Specific appraisals require a site visit to determine the structural details of the buildings such as type and size of structure, construction material used, level of finish, fixtures installed and location of structure and assess the condition based on The Institute of Public Works Engineering Australian condition rating scores and effect on useful life model.

In a specific appraisal the current replacement cost is calculated based on a square metre rate applicable to similar building structures as determined by the valuer. The rate is based on recent construction data, Rawlinson's cost data and valuer's internal data base of unit rates. The replacement cost of the building is apportioned to the building components based on the specific building type.

The remaining useful life percentage as determined by the condition assessment determines the buildings component's remaining useful life and fair value for valuation purposes.

Indices applied in 2022-23 were estimated based on price movements of recent actual costs, contract data for similar structures, cost guides, other relevant publications such as Rawlinson's rates for building and construction and AssetVal's internal database of unit rates. The basis of derivation of these indices are consistent with the underlying data inputs adopted for previous specific appraisals.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2023.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**D1 FAIR VALUE MEASUREMENT (continued)**

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

**Heritage and cultural assets**

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2022-23	2021-22		
Heritage buildings - Court house	Indexation	Indexation	31-Mar-21	Level 3

The department's heritage building assets were revalued in the current financial year by AssetVal Pty Ltd with an effective date of 31 March 2023.

The department's heritage courthouse buildings have been assessed as specialised buildings and revalued on the same basis as the department's non-heritage courthouse buildings by the same AssetVal Pty Ltd valuation team.

The valuation represents the cost of replacing the service potential of the building using Level 3 fair value measurements, however the heritage aspects of the building have not been valued.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2023.

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2022-23	2021-22		
Artwork - all locations	Desktop	Specific appraisals	31-Mar-22	Level 3

In respect of artwork, valuation is determined by a comparison to similar examples of the artist's work in existence throughout Australia and research on prices paid for similar examples offered at auction or through art galleries in recent years.

Independent valuations of the artworks were performed as at 31 March 2023 by Ross Searle, a registered valuer on the Australian Government Approved Valuers list. The valuer advised there was no further material changes in 'fair value' as at 30 June 2023. The fair value of artwork at 30 June 2023 is \$7.254 million (2022: \$6.908 million).

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

	Level 2		Level 3		Total	
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land - Court houses	24,844	23,178	146,964	139,715	171,808	162,893
Buildings - Court houses	-	-	950,343	939,608	950,343	939,608
Heritage buildings-Court houses	-	-	19,936	17,361	19,936	17,361
Artwork - all locations	-	-	7,254	6,908	7,254	6,908
<b>Total</b>	<b>24,844</b>	<b>23,178</b>	<b>1,124,497</b>	<b>1,103,592</b>	<b>1,149,341</b>	<b>1,126,770</b>

**D2 FINANCIAL RISK DISCLOSURES**

**D2-1 FINANCIAL INSTRUMENT CATEGORIES**

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

- Cash and cash equivalents - Note C1
- Receivables at amortised cost - Note C2
- Payables at amortised cost - Note C6

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The department does not enter into transactions for speculative purposes, nor for hedging.

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

**D2-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS**

**(a) Risk exposure**

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

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

<b>Risk exposure</b>	<b>Definition</b>	<b>Exposure</b>
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk in respect of its payables (Note C6).
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.	The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices. The department is exposed to interest rate risk through its cash deposited in interest bearing accounts (Note C1).

**(b) Risk measurement and management strategies**

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

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

**D2-3 CREDIT RISK DISCLOSURES**

**Credit risk management practices**

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

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

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

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

**D2-4 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES**

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

There is a surplus of \$46.931 million (2022: \$47.404 million) in current assets to meet the obligations of current liabilities. Accordingly the liquidity risk is considered to be low.

**D3 CONTINGENCIES**

**Litigation in progress**

As at 30 June 2023, the following cases were filed in the courts naming the State of Queensland acting through the Department of Justice and Attorney-General as defendant:

	2023 Number of cases	2022 Number of cases
High Court	-	1
Federal Circuit Court	-	1
Supreme Court	2	10
District Court	-	1

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the litigation before the courts at this time.

Effective 1 July 2001, the Department of Justice and Attorney-General joined the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants. This includes any cases that existed as at 1 July 2001 and cases that have arisen since that date.

**D4 COMMITMENTS**

**Capital expenditure commitments**

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2023 \$'000	2022 \$'000
<b>Buildings</b>		
Not later than 1 year	6,203	2,663
	<u>6,203</u>	<u>2,663</u>
<b>Intangibles</b>		
Not later than 1 year	39	66
	<u>39</u>	<u>66</u>

**D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE**

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards and interpretations issued with future effective dates are either not applicable to the Department of Justice and Attorney-General's activities, or have no material impact on the department.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**SECTION 5**  
**NOTES ON OUR PERFORMANCE COMPARED TO BUDGET**

**E1 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.

**E2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME (Controlled Activities)**

	Variance Notes	2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance \$'000
<b>Income from Continuing Operations</b>				
Appropriation revenue		801,647	829,221	(27,574)
User charges and fees	V1	121,964	108,130	13,834
Grants and contributions		13,075	12,298	777
Other revenue		2,106	439	1,667
<b>Total Revenue</b>		<b>938,792</b>	<b>950,088</b>	<b>(11,296)</b>
<b>Total Income from Continuing Operations</b>		<b>938,792</b>	<b>950,088</b>	<b>(11,296)</b>
<b>Expenses from Continuing Operations</b>				
Employee expenses		440,102	441,327	(1,225)
Supplies and services		400,514	419,738	(19,224)
Grants and subsidies		5,187	1,784	3,403
Depreciation and amortisation		84,153	82,051	2,102
Impairment losses/(gains) on financial assets		(35)	-	(35)
Other expenses		1,392	1,688	(296)
<b>Total Expenses from Continuing Operations</b>		<b>931,313</b>	<b>946,588</b>	<b>(15,275)</b>
<b>Operating Result for the Year</b>		<b>7,479</b>	<b>3,500</b>	<b>3,979</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<i>Items that will not be reclassified to Operating Result</i>				
Increase (decrease) in asset revaluation surplus		81,536	-	81,536
<b>Total for Items that will not be reclassified to Operating Result</b>		<b>81,536</b>	<b>-</b>	<b>81,536</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>89,015</b>	<b>3,500</b>	<b>85,515</b>

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

V1. The increase is mainly due to higher demand for Crown Law legal services (\$7.6 million), Registry of Births, Deaths and Marriages services (\$1.9 million), increased numbers of Blue Card and Yellow Card applications (\$1.7 million), Queensland Civil and Administrative Tribunal services (\$1.2 million), and higher than budgeted demand for transcription services (\$0.6 million) and recoupment of probity investigation costs (\$0.5 million).

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**E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION**

	Variance Notes	2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance \$'000
<b>Current Assets</b>				
Cash and cash equivalents	V2	74,968	59,936	15,032
Receivables	V3	26,064	23,184	2,880
Inventories		266	300	(34)
Other current assets	V4	10,218	7,501	2,717
<b>Total Current Assets</b>		<b>111,516</b>	<b>90,921</b>	<b>20,595</b>
<b>Non Current Assets</b>				
Property, plant and equipment	V5	1,196,756	1,085,350	111,406
Intangible assets	V6	16,908	19,975	(3,067)
<b>Total Non Current Assets</b>		<b>1,213,664</b>	<b>1,105,325</b>	<b>108,339</b>
<b>Total Assets</b>		<b>1,325,180</b>	<b>1,196,246</b>	<b>128,934</b>
<b>Current Liabilities</b>				
Payables	V7	48,361	35,600	12,761
Accrued employee benefits	V8	15,460	12,913	2,547
Other current liabilities		764	184	580
<b>Total Current Liabilities</b>		<b>64,585</b>	<b>48,697</b>	<b>15,888</b>
<b>Non Current Liabilities</b>				
Accrued employee benefits		27	-	27
Other non current liabilities		100	105	(5)
<b>Total Non Current Liabilities</b>		<b>127</b>	<b>105</b>	<b>22</b>
<b>Total Liabilities</b>		<b>64,712</b>	<b>48,802</b>	<b>15,910</b>
<b>Net Assets</b>		<b>1,260,468</b>	<b>1,147,444</b>	<b>113,024</b>

**E3-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION**

V2. The increase is primarily attributable to the timing of cash inflows and outflows (net impact of \$9.9 million) and the current year surplus (\$7.5 million).

V3. The increase is primarily attributable to higher balances for trade receivables (\$5.1 million), annual leave central scheme receivable (\$1.3 million) and equity injection receivable (\$0.8 million). This is offset by the reclassification of contract assets to other current assets (\$4.3 million).

V4. The increase is primarily due to a reclassification of contract assets (\$4.3 million) and a higher level of general prepayments (\$1.9 million). This is partially offset by a decrease in prepaid salaries and wages (\$3.5 million).

V5. The increase is primarily due to overall increment in asset revaluations (\$111.1 million).

V6. The decrease is due to reduced capitalisation of internally generated software (\$1.7 million) and lower than budgeted levels of software acquisitions (\$1.4 million).

V7. The increase is primarily due to the recognition of a payable to government for end of year funding adjustments (\$19.5 million), and a higher level of trade payables (\$4.8 million). This is partially offset by a decrease in sundry payables due to the finalisation of the 2020-21 Machinery-of-Government changes in relation to the Office for Women and Violence Prevention (\$11.5 million).

V8. The increase is primarily due to an increase in employee entitlements (\$3.9 million), partially offset by lower salaries and wages payable at end of financial year (\$1.3 million).

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**E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS**

	2023	2023	
	Actual	Original	Budget
Variance	\$'000	Budget	Variance
Notes		\$'000	\$'000
<b>Cash flows from operating activities</b>			
<i>Inflows:</i>			
Service appropriation receipts	802,683	829,221	(26,538)
User charges and fees	V9 120,347	108,130	12,217
Grants and other contributions	6,887	7,201	(314)
GST input tax credits from ATO	40,930	23,000	17,930
GST collected from customers	7,169	5,652	1,517
Interest receipts	623	135	488
Other	1,375	304	1,071
<i>Outflows:</i>			
Employee expenses	(436,502)	(441,319)	4,817
Supplies and services	(391,698)	(414,641)	22,943
Grants and subsidies	(5,669)	(1,784)	(3,885)
Insurance premiums	(785)	-	(785)
GST paid to suppliers	(41,285)	(23,000)	(18,285)
GST remitted to ATO	(6,991)	(5,652)	(1,339)
Other	(624)	(1,688)	1,064
<b>Net cash provided by operating activities</b>	<b>96,460</b>	<b>85,559</b>	<b>10,901</b>
<b>Cash flows from investing activities</b>			
<i>Outflows:</i>			
Payments for property, plant and equipment	V10 (23,796)	(27,551)	3,755
Payments for intangibles	(2,085)	(3,110)	1,025
<b>Net cash used in investing activities</b>	<b>(25,881)</b>	<b>(30,661)</b>	<b>4,780</b>
<b>Cash flows from financing activities</b>			
<i>Inflows:</i>			
Equity injections	V11 16,916	22,908	(5,992)
<i>Outflows:</i>			
Equity withdrawals	(83,168)	(76,898)	(6,270)
<b>Net cash used in financing activities</b>	<b>(66,252)</b>	<b>(53,990)</b>	<b>(12,262)</b>
Net increase (decrease) in cash and cash equivalents	4,327	908	3,419
Increase (decrease) in cash and cash equivalents from restructuring	(253)	-	(253)
<b>Cash and cash equivalents - opening balance</b>	<b>70,894</b>	<b>59,028</b>	<b>11,866</b>
<b>Cash and cash equivalents - closing balance</b>	<b>74,968</b>	<b>59,936</b>	<b>15,032</b>

**E4-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS**

V9. The increase is mainly due to higher demand for Crown Law legal services (\$7.6 million), Registry of Births, Deaths and Marriages services (\$1.9 million), increased numbers of Blue Card and Yellow Card applications (\$1.7 million), Queensland Civil and Administrative Tribunal services (\$1.2 million), and higher than budgeted demand for transcription services (\$0.6 million) and recoupment of probity investigation costs (\$0.5 million).

V10. The variance is mainly due to lower than expected payments for acquisition of plant and equipment (\$6.9 million) partially offset by an increase in payments for capital work projects (\$3.1 million).

V11. The variance is mainly due to the realignment of equity funding between 2022-23 and 2023-24 (\$5.8 million).



DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

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SECTION 6  
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ITEMS

The department administers, but does not control, certain activities on behalf of the Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

Notes	Justice Services		Legal and Prosecutions Services		Liquor, Gaming and Fair Trading Services		General Not Attributed		ADMINISTERED TOTAL		
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	
<b>Administered Income</b>											
Appropriation revenue *	F1-3	136,566	123,577	-	-	41,856	61,173	351,446	305,553	529,868	490,303
User charges and fees	F1-4	652	646	-	-	90,649	63,170	-	-	91,301	63,816
Royalties and land rents		-	-	-	-	8,000	8,000	-	-	8,000	8,000
Grants and contributions		120	-	-	-	-	-	2,989	2,699	3,109	2,699
Interest revenue - solicitor trusts		102,246	3,134	-	-	-	-	-	-	102,246	3,134
Other revenue	F1-5	(59)	116	10,142	5,084	102,979	2,533	-	144	113,062	7,877
<b>Total Administered Income</b>		<b>239,525</b>	<b>127,473</b>	<b>10,142</b>	<b>5,084</b>	<b>243,484</b>	<b>134,876</b>	<b>354,435</b>	<b>308,396</b>	<b>847,586</b>	<b>575,829</b>
<b>Administered Expenses</b>											
Employee expenses	F1-6	83,434	81,553	-	-	-	-	-	-	83,434	81,553
Supplies and services		4,624	4,187	-	-	883	981	-	-	5,507	5,168
Grants and subsidies	F1-7	9,957	9,719	-	-	41,851	61,383	354,435	308,396	406,243	379,498
Benefit payments	F1-8	38,533	28,143	-	-	-	-	-	-	38,533	28,143
Impairment losses/(gains) on financial assets		53	(79)	(729)	(86)	52	615	-	-	(624)	450
Other expenses **		52	-	-	-	731	231	-	-	783	231
<b>Total Administered Expenses</b>		<b>136,653</b>	<b>123,523</b>	<b>(729)</b>	<b>(86)</b>	<b>43,517</b>	<b>63,210</b>	<b>354,435</b>	<b>308,396</b>	<b>533,876</b>	<b>495,043</b>
Transfers of Administered Income to Government ***		102,872	3,950	10,871	5,170	199,967	71,666	-	-	313,710	80,786
<b>Operating Surplus/(Deficit)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Appropriation revenue is provided in cash via Queensland Treasury and funds activities / expenses that the department administers on behalf of the Government.

\*\* Other expenses includes special payments to applicants who were adversely impacted by scheme requirements.

\*\*\* The department periodically transfers to Queensland Government the amount of all cash collected in respect of administered revenue itemised under "Administered Income" (excluding appropriation revenue).

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**F1 ADMINISTERED ITEMS (continued)**

**F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES**

	Notes	Justice Services		Legal and Prosecutions Services		Liquor, Gaming and Fair Trading Services		General Not Attributed		ADMINISTERED TOTAL	
		2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Administered Assets</b>											
<i>Current</i>											
Cash and cash equivalents		14,731	18,643	156	148	23,645	41,338	19,582	(599)	58,114	59,530
Receivables	F1-9	83,620	73,995	1,954	1,264	39,155	(1,275)	(19,654)	599	105,075	74,583
Prepayments		-	298	-	-	-	-	-	-	-	298
Prepayments - Queens Wharf Casino exclusivity licence fee *		-	-	-	-	91,500	-	-	-	91,500	-
<b>Total Current Assets</b>		<b>98,351</b>	<b>92,936</b>	<b>2,110</b>	<b>1,412</b>	<b>154,300</b>	<b>40,063</b>	<b>(72)</b>	<b>-</b>	<b>254,689</b>	<b>134,411</b>
<i>Non Current</i>											
Prepayments - Queens Wharf Casino exclusivity licence fee *		-	-	-	-	-	91,500	-	-	-	91,500
<b>Total Non Current Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,500</b>
<b>Total Assets</b>		<b>98,351</b>	<b>92,936</b>	<b>2,110</b>	<b>1,412</b>	<b>154,300</b>	<b>131,563</b>	<b>(72)</b>	<b>-</b>	<b>254,689</b>	<b>225,911</b>
<b>Administered Liabilities</b>											
<i>Current</i>											
Payables	F1-10	13,253	4,629	2,156	1,458	58,621	35,884	170	-	74,200	41,971
Accrued employee benefits	F1-11	9,299	10,086	-	-	-	-	27	-	9,326	10,086
Provisions - Victim assistance claims		16,123	13,549	-	-	-	-	-	-	16,123	13,549
Unearned revenue *		-	-	-	-	91,500	-	-	-	91,500	-
<b>Total Current Liabilities</b>		<b>38,675</b>	<b>28,264</b>	<b>2,156</b>	<b>1,458</b>	<b>150,121</b>	<b>35,884</b>	<b>197</b>	<b>-</b>	<b>191,149</b>	<b>65,606</b>
<i>Non Current</i>											
Accrued employee benefits	F1-11	8,005	7,456	-	-	-	-	-	-	8,005	7,456
Provisions - Victim assistance claims		50,387	56,201	-	-	-	-	-	-	50,387	56,201
Unearned revenue *		-	-	-	-	-	91,500	-	-	-	91,500
<b>Total Non Current Liabilities</b>		<b>58,392</b>	<b>63,657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,500</b>	<b>-</b>	<b>-</b>	<b>58,392</b>	<b>155,157</b>
<b>Total Liabilities</b>		<b>97,067</b>	<b>91,921</b>	<b>2,156</b>	<b>1,458</b>	<b>150,121</b>	<b>127,384</b>	<b>197</b>	<b>-</b>	<b>249,541</b>	<b>220,763</b>
<b>Net Administered Assets</b>		<b>1,284</b>	<b>1,015</b>	<b>(46)</b>	<b>(46)</b>	<b>4,179</b>	<b>4,179</b>	<b>(269)</b>	<b>-</b>	<b>5,148</b>	<b>5,148</b>

\* During 2016-17, the Queens Wharf Casino exclusivity licence fee of \$91.5 million was recognised as unearned revenue up to the commencement of the casino licence term. Further, the exclusivity licence fee was transferred to Queensland Treasury in 2016-17 and recognised as a prepayment up to the commencement of the casino licence term. The Queens Wharf Casino licence term is anticipated to commence in 2023-24.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**F1 ADMINISTERED ITEMS (continued)**

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

	2023 \$'000	2022 \$'000
Original budgeted administered appropriation	526,582	474,308
Supplementary amounts:		
Transfers from/(to) other headings (variation in headings)	23,554	-
Unforeseen expenditure	-	3,092
<b>Total administered appropriation received (cash)</b>	<b>550,136</b>	<b>477,400</b>
Less: Opening balance of administered appropriation revenue receivable	68,609	55,706
Plus: Closing balance of administered appropriation revenue receivable	48,341	68,609
<b>Administered appropriation revenue recognised in Note F1-1</b>	<b>529,868</b>	<b>490,303</b>

**F1-4 USER CHARGES AND FEES**

Revenue from contracts with customers		
Licence fees *	75,389	58,271
Sale of services	495	401
Other user charges and fees		
Other regulatory fees	15,417	5,144
<b>Total</b>	<b>91,301</b>	<b>63,816</b>

Licence fees

Revenue from licence fees principally comprises the issuance of liquor and gaming licences and fair trading occupational licences. Revenue for all licence fees is recognised when the licence is issued.

\* The Department of Justice and Attorney-General waived the collection of liquor and wine licence revenue from 1 July 2021 to 30 June 2022. The amount of revenue forgone from 1 July 2021 to 30 June 2022 is calculated to be approximately \$21.75 million based on the licences renewed during this time.

**F1-5 OTHER REVENUE**

Fines and forfeitures *	110,526	5,682
Other	2,536	2,195
<b>Total</b>	<b>113,062</b>	<b>7,877</b>

\* On 9 December 2022, the Governor in Council, in accordance with s31(12)(b)(iv) of the *Casino Control Act 1982*, ordered The Star Queensland Casino entities to pay pecuniary penalties of \$100 million.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**F1 ADMINISTERED ITEMS (continued)**

**F1-6 EMPLOYEE EXPENSES**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Employee Benefits</b>		
Wages and salaries	71,769	70,766
Employer superannuation contributions	5,364	5,143
Long service leave levy	1,071	991
Annual leave levy	3,504	3,589
<b>Employee Related Expenses</b>		
Other employee related expenses	1,726	1,064
<b>Total</b>	<b>83,434</b>	<b>81,553</b>
	<b>2023</b>	<b>2022</b>
Full-Time Equivalent Employees *	169	170

\* FTE data as at 30 June 2023 (based upon the fortnight ending 30 June 2023)

**F1-7 GRANTS AND SUBSIDIES**

Legal Aid Queensland	230,458	189,306
Gambling Community Benefit Fund	40,875	60,552
Crime and Corruption Commission	67,045	63,897
Aboriginal and Torres Strait Islander Legal Service	26,782	25,784
Queensland Family and Child Commission	12,028	14,073
Queensland Human Rights Commission	10,877	8,301
Office of the Information Commissioner	7,691	7,347
Legal Services Commission	4,590	4,739
Supreme Court Library Queensland	4,053	3,983
Prostitution Licensing Authority	774	748
Safe Night Precinct Boards	737	590
Bar Association of Queensland	181	178
Other	152	-
<b>Total</b>	<b>406,243</b>	<b>379,498</b>

**F1-8 BENEFIT PAYMENTS**

Victim Assist Queensland payments	36,214	25,561
Appeal costs payments	2,319	2,582
<b>Total</b>	<b>38,533</b>	<b>28,143</b>

**F1-9 RECEIVABLES**

Trade debtors	610	255
Less: Allowance for impairment	(3)	(2)
	607	253
Monetary penalties receivable	14,627	15,548
Less: Allowance for impairment	(14,065)	(14,007)
	562	1,541
Pecuniary penalty orders receivable	55,547	15,586
Less: Allowance for impairment	(12,951)	(14,322)
	42,596	1,264
GST receivable	64	97
Appropriation receivable	48,341	68,609
Solicitors' Trust Account interest	11,490	1,365
Annual leave reimbursements	954	1,098
Long service leave reimbursements	432	199
Other	29	157
<b>Total</b>	<b>105,075</b>	<b>74,583</b>

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**F1 ADMINISTERED ITEMS (continued)**

**F1-9 RECEIVABLES (continued)**

**Accounting policy - Penalties**

Debtors in relation to penalties administered on a whole-of-government basis are recorded at the amount ordered by the Court. These debtors include pecuniary penalty orders, fines where a warrant has been issued as well as unenforceable debts, with impairment being provided based on an assessment of future recoverability. No interest is charged and no security is obtained.

**Accounting policy - Impairment of Receivables**

The loss allowance for administered debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. The impact of economic changes and relevant industry data form part of the administered debtor's impairment assessment.

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

**F1-10 PAYABLES**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Trade creditors	781	19,671
Transfers to Government payable	73,136	22,022
Other	283	278
<b>Total</b>	<b>74,200</b>	<b>41,971</b>

**F1-11 ACCRUED EMPLOYEE BENEFITS**

**Current**

Wages outstanding	375	702
Annual leave levy payable	1,085	971
Long service leave levy payable	257	268
Expense of Office and Jurisprudential allowance	5,196	5,361
Judges' long leave	2,413	2,784
<b>Total</b>	<b>9,326</b>	<b>10,086</b>

**Non current**

Judges' long leave	8,005	7,456
<b>Total</b>	<b>8,005</b>	<b>7,456</b>

**Accounting policy – Accrued employee benefits**

In accordance with AASB 119 *Employee Benefits*, the State Actuary calculates the judges long leave liability by applying the gross discount rate which is the annually convertible yield of a notional duration matched Commonwealth Government nominal bond at the relevant date, as published by the Reserve Bank of Australia.

**Accounting policy – Jurisprudential allowance**

Liabilities for judicial allowances are recognised and measured as the amount due but unpaid at reporting date based on allowances prescribed by sections 16 to 22 of the *Judicial Remuneration Act 2007*. Allowances are permitted to accrue up to seven years and any unused portion beyond this period is no longer payable.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
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**F1 ADMINISTERED ITEMS (continued)**

**F1-12 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS**

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

**BUDGET TO ACTUAL COMPARISON**

	Variance Notes	2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance \$'000
<b>INCOME AND EXPENDITURE</b>				
<b>Administered Income</b>				
Appropriation revenue		529,868	526,582	3,286
User charges and fees	V1	91,301	80,032	11,269
Royalties and land rents		8,000	8,000	-
Grants and contributions		3,109	1,549	1,560
Interest revenue	V2	102,246	1,494	100,752
Other revenue	V3	113,062	5,922	107,140
<b>Total Administered Income</b>		<b>847,586</b>	<b>623,579</b>	<b>224,007</b>
<b>Administered Expenses</b>				
Employee expenses		83,434	79,794	3,640
Supplies and services	V4	5,507	4,874	633
Grants and subsidies		406,243	412,792	(6,549)
Benefit payments	V5	38,533	29,530	9,003
Impairment losses/(gains) on financial assets		(624)	850	(1,474)
Other expenses		783	1,549	(766)
<b>Total Administered Expenses</b>		<b>533,876</b>	<b>529,389</b>	<b>4,487</b>
Transfers of Administered Income to Government		313,710	94,190	219,520
<b>Operating Surplus/(Deficit)</b>		<b>-</b>	<b>-</b>	<b>-</b>

**Notes Explaining Major Variances for Administered Activities**

V1. The increase primarily relates to increased liquor licence renewals (\$1.4 million), sale of gaming authorities (\$5.3 million), liquor and casino fees (\$1.4 million) and security industry fees (\$0.9 million).

V2. The variance mainly relates to increased interest revenue earned on clients' money held in Queensland solicitors' trust accounts (\$100.7 million).

V3. The variance mainly relates to The Star Queensland Casino entities pecuniary penalties (\$100 million) and increased revenue relating to court ordered cash and property associated with crime to be forfeited to the Crown (\$8.8 million).

V4. The variance mainly relates to administrative charges for the Gambling Community Benefit Fund (\$0.6M).

V5. The variance mainly relates to increased applications and adjustments made to the provision for victims of crime financial assistance and compensation scheme (\$8.2 million).

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**F1 ADMINISTERED ITEMS (continued)**

**F1-12 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS (continued)**

		2023	2023	Budget
	Variance	Actual	Original	Variance
	Notes	\$'000	Budget	\$'000
		\$'000	\$'000	\$'000
<b>ASSETS AND LIABILITIES</b>				
<b>Administered Assets</b>				
<i>Current</i>				
Cash and cash equivalents	V6	58,114	24,373	33,741
Receivables	V7	105,075	77,224	27,851
Prepayments		-	603	(603)
Prepayments - Queens Wharf Casino exclusivity licence fee	V8	91,500	-	91,500
<b>Total Current Assets</b>		<b>254,689</b>	<b>102,200</b>	<b>152,489</b>
<i>Non Current</i>				
Prepayments - Queens Wharf Casino exclusivity licence fee	V8	-	91,500	(91,500)
<b>Total Non Current Assets</b>		<b>-</b>	<b>91,500</b>	<b>(91,500)</b>
<b>Total Assets</b>		<b>254,689</b>	<b>193,700</b>	<b>60,989</b>
<b>Administered Liabilities</b>				
<i>Current</i>				
Payables	V9	74,200	20,576	53,624
Accrued employee benefits		9,326	9,271	55
Provisions	V10	16,123	13,308	2,815
Unearned revenue	V8	91,500	-	91,500
<b>Total Current Liabilities</b>		<b>191,149</b>	<b>43,155</b>	<b>147,994</b>
<i>Non Current</i>				
Accrued employee benefits		8,005	7,366	639
Provisions	V10	50,387	46,531	3,856
Unearned revenue	V8	-	91,500	(91,500)
<b>Total Non Current Liabilities</b>		<b>58,392</b>	<b>145,397</b>	<b>(87,005)</b>
<b>Total Liabilities</b>		<b>249,541</b>	<b>188,552</b>	<b>60,989</b>
<b>Net Administered Assets</b>		<b>5,148</b>	<b>5,148</b>	<b>-</b>

**Notes Explaining Major Variances for Administered Activities**

V6. The variance mainly relates to the realignment of round 116 of the Gambling Community Benefit Fund grants to be paid in 2023-24 (\$21.2 million) and an increase in the victims of crime financial assistance and compensation scheme provision (\$6.7 million).

V7. The variance predominantly relates to a recognition of accrued interest revenue earned on clients' money held in Queensland solicitors' trust accounts (\$10.1 million) and pecuniary penalties (\$40 million). This is partly offset by a decrease in appropriation receivable due to the realignment of round 116 of the Gambling Community Benefit Fund grants to be paid in 2023-24 (\$21.2 million).

V8. The variance is due to the Queens Wharf Casino exclusivity licence fee reclassified from non-current asset/liability to current asset/liability.

V9. The variance mainly relates to an increase in transfers to government payable for interest revenue earned on clients' money held in Queensland solicitors' trust accounts (\$10.1 million) and pecuniary penalties (\$40 million).

V10. The variance relates to an increase in the victims of crime financial assistance and compensation scheme provision (\$6.7 million).

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**F2 TRUST TRANSACTIONS AND BALANCES**

**F2-1 TRUST ACTIVITIES**

As the department performs only a custodial role in respect of the transactions and balances of the trust funds identified below, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

The Queensland Auditor-General performed the audit of the department's trust transactions for 2022-23.

	Total Revenue		Total Expenses		Net surplus/(deficit)		Total Current Assets		Total Current Liabilities		Net Assets	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<b>Court Suitors Fund</b> - <i>Court Funds Act 1973 s 5</i> - Holds money relating to the civil matters pending finalisation of the court action.	63,843	29,180	91,624	10,156	(27,781)	19,024	21,754	49,536	21,754	49,536	-	-
<b>Crown Law</b> - Holding account to remit settlement funds to recipients in accordance with instructions from Crown Law clients.	67,862	64,673	67,314	61,905	548	2,768	5,801	5,253	5,801	5,253	-	-
<b>Queensland Civil and Administrative Tribunal</b> - <i>Queensland Civil and Administrative Tribunal Act 2009 s 231</i> - Responsible for making decisions on a range of jurisdictions and reviewing decisions that have been previously made by a Queensland Government department, local government or regulatory authority.	-	-	-	17	-	(17)	1	1	1	1	-	-
<b>Funeral Benefit Trust Fund</b> - <i>Funeral Benefit Business Act 1982 s 9(1)</i> - Holds money from contributors as a result of agreements that were made between 1940 and 1973.	177	32	68	57	109	(25)	5,339	5,230	1	1	5,338	5,229
<b>Australian Coordinating Registry</b> - <i>Births, Deaths and Marriages Registration Act 2003 s 39</i> - Holds money relating to the application, assessment and distribution of Fact of Death and Cause of Death matters.	2,146	231	2,146	1,328	-	(1,097)	1,002	123	1,002	123	-	-



**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**F2 TRUST TRANSACTIONS AND BALANCES (continued)**

**F2-2 PRESCRIBED SECURITIES FOR PUBLIC ACCOUNTANTS TRUST ACCOUNTS**

The department holds securities in relation to moneys held in trust funds of public accountants operating pursuant to the *Trust Accounts Act 1973*.

Section 31 (2) of the *Trust Accounts Act 1973* requires a trustee to lodge with the department, prescribed security in relation to moneys held in the trust account of the public accountant.

As the department performs only a custodial role in respect of administering these securities, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

The total value of securities held for 121 trustees as at 30 June 2023 is \$1,202,590 (2022: \$1,194,286).

**F2-3 AGENCY TRANSACTIONS**

The department acts as an agent in the collection and distribution of unpaid infringement fines and court ordered monetary amounts for various external parties including other Queensland Government departments and agencies (such as the Motor Accident Insurance Commission), Commonwealth agencies, Local Government bodies, Universities and individuals.

Fees of \$0.10 million (2022: \$0.12 million) were earned by the department for providing these agency services. This amount is accounted for in controlled user charges (Note B1-2).

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Balance 1 July	3,313	2,934
Collections	72,294	37,533
Distributions to principals	(72,327)	(37,154)
<b>Balance 30 June</b>	<b><u>3,280</u></b>	<b><u>3,313</u></b>

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**SECTION 7**  
**OTHER INFORMATION**

**G1 KEY MANAGEMENT PERSONNEL DISCLOSURES**

**Details of Key Management Personnel (KMP)**

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence.

The following details for non-Ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2022-23 and 2021-22. Further information on these positions can be found in the body of the Annual Report under the section relating to Board of Management.

<b>Position</b>	<b>Position Responsibility</b>
Director-General	The Director-General is responsible for the delivery of services that enable a fair, safe and inclusive society for all Queenslanders.
Deputy Director-General, Justice Services	The Deputy Director-General is responsible for the efficient, effective and economic administration of justice services within the department, which enable fair resolution of disputes; increase community safety; and uphold legal and social rights for both adults and children.
Deputy Director-General, Liquor, Gaming and Fair Trading	The Deputy Director-General is responsible for the efficient, effective and economic administration of liquor, gaming and fair trading services within the department, which keep the community safe by protecting consumers and business from unfair or unscrupulous business practices and unsafe products, maintaining the integrity and probity of the gambling industry and reducing the risk of harm from liquor and gambling.
Assistant Director-General, Corporate Services	The Assistant Director-General is responsible for the efficient, effective and economic administration of corporate services supporting the department to meet its' goals and objectives.
Assistant Director-General, Strategic Policy and Legal Services	The Assistant Director-General is responsible for the efficient, effective and economic administration of strategic policy and legal services within the department.
Crown Solicitor	The Crown Solicitor acts as the solicitor on the record for the State of Queensland and is responsible for providing independent legal advice to the Cabinet, the Premier, the Attorney-General, Ministers, Directors-General, and departmental officers on matters of significance to the Government.
Director of Public Prosecutions	The Director of Public Prosecutions has the primary function of prosecuting on behalf of the State of Queensland people charged with criminal offences in the High Court of Australia, Court of Appeal, Supreme Court, District Court, Childrens Court of Queensland, Magistrates Court (Limited) and Mental Health Court.
Executive Director, Financial Services	The Executive Director, Financial Services is responsible for direction of the efficient, effective and economic financial administration of the department.
Assistant Director-General, Women's Safety and Violence Prevention (formerly Assistant Director-General, Office for Women and Violence Prevention)	The Assistant Director-General, Women's Safety and Violence Prevention is responsible for providing strategic and operational leadership and management for the delivery of and investment in women's safety and violence prevention services across Queensland.

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**

**Notes to the Financial Statements**

for the year ended 30 June 2023

**G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)**

**KMP Remuneration Policies**

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements for the 2022-23 financial year, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements) are specified in employment contracts. Remuneration expenses for those KMP comprise the following components:

Short-term employee expenses including:

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

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

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

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

**Remuneration Expenses**

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

**2022-23**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General (Acting from 01/05/2023)	91	-	2	6	-	99
Director-General (Ceased 30/04/2023)	394	2	10	50	-	456
Deputy Director-General, Justice Services (Acting from 18/07/2022)	263	2	7	27	-	299
Deputy Director-General, Justice Services (Ceased 15/07/2022)	11	-	-	1	-	12
Deputy Director-General, Liquor, Gaming and Fair Trading	271	3	7	30	-	311
Assistant Director-General, Corporate Services (Acting from 09/01/2023)	119	1	3	12	-	135
Assistant Director-General, Corporate Services (Ceased 03/01/2023)	126	1	3	14	-	144
Assistant Director-General, Strategic Policy and Legal Services	241	2	6	26	-	275
Crown Solicitor	321	2	5	38	-	366
Director of Public Prosecutions	388	26	6	57	-	477

**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Notes to the Financial Statements**  
for the year ended 30 June 2023

**G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)**

**2022-23 (continued)**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Executive Director, Financial Services (Acting to 31/10/2022, from 19/12/2022)	179	2	4	19	-	204
Executive Director, Financial Services (Appointed 01/11/2022, to 18/12/2022)	30	-	1	4	-	35
Assistant Director-General, Women's Safety and Violence Prevention	223	2	6	24	-	255

**2021-22**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General	467	3	11	56	-	537
Deputy Director-General, Justice Services	262	2	6	29	-	299
Deputy Director-General, Liquor, Gaming and Fair Trading	244	3	6	27	-	280
Assistant Director-General, Corporate Services	248	2	6	26	-	282
Assistant Director-General, Strategic Policy and Legal Services	244	2	6	24	-	276
Crown Solicitor	284	2	4	36	-	326
Director of Public Prosecutions	462	25	11	55	-	553
Executive Director, Financial Services (Acting from 20/11/2021)	125	1	3	12	-	141
Executive Director, Financial Services (Ceased 19/11/2021)	75	1	2	8	-	86
Assistant Director-General, Office for Women and Violence Prevention (Appointed 25/04/2022)	44	-	1	4	-	49
Assistant Director-General, Office for Women and Violence Prevention (Acting to 24/04/2022)	164	1	4	17	-	186

**Performance payments**

No KMP remuneration packages provide for performance or bonus payments.

## **G2 RELATED PARTY TRANSACTIONS**

### **Transactions with people/entities related to KMP**

There have been no transactions with related parties that have materially affected the agency's operating result and/or financial position.

### **Transactions with other Queensland Government-controlled entities**

The department's primary ongoing sources of funding from Government for its services are appropriation revenue (Note B1-1) and equity injections (C9-1 and C9-2), both of which are provided in cash via Queensland Treasury.

The department provides grants to Legal Aid Queensland, Crime and Corruption Commission, Queensland Human Rights Commission, Office of the Information Commissioner, Prostitution Licensing Authority and Queensland Family and Child Commission (Note F1-7).

The department receives property tenancy and maintenance services from the Department of Energy and Public Works.

Note A3 outlines a transfer of assets and liabilities to the Department of Health arising from a machinery-of-government change during 2022-23.

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

### **Accounting standards applied for the first time**

No new accounting standards or interpretations that apply to the department for the first time in 2022-23 had any material impact on the financial statements.

### **Accounting standards early adopted**

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

## **G4 TAXATION**

The department is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Department of Justice and Attorney-General. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

## **G5 CLIMATE RISK DISCLOSURE**

### Departmental accounting estimates and judgements – climate-related risks

The department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department.

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland Government Climate Action Plan 2020-2030 and other Government publications or directives.

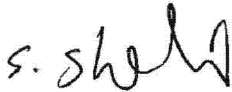
**DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL**  
**Management Certificate**  
for the year ended 30 June 2023

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These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Department of Justice and Attorney-General for the financial year ended 30 June 2023 and of the financial position of the department at the end of that year.

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



Steve Shevlin FCPA  
Acting Executive Director, Financial Services

30 August 2023



Jasmina Joldić PSM  
Acting Director-General

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Justice and Attorney-General

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Department of Justice and Attorney-General.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 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 and statement of assets and liabilities by major departmental services as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows and the statement of comprehensive income by major departmental services for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

#### Basis for opinion

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

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

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

#### Key audit matters

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

### **Valuation of specialised buildings (\$950.3 million)**

Refer to Note C4-4 and D1-2 of the financial statements.

<b>Key audit matter</b>	<b>How my audit addressed the key audit matter</b>
<p>The Department of Justice and Attorney-General's specialised buildings were measured at balance date using the current replacement cost method that comprises:</p> <ul style="list-style-type: none"> <li>• gross replacement cost, less</li> <li>• accumulated depreciation.</li> </ul> <p>Specialised buildings represented 100% of the total building assets as at balance date.</p> <p>The department's assets were valued on an annual basis according to the valuation methodology adopted for each category by comprehensively valuing the assets at regular intervals and applying indices in the years between comprehensive valuations.</p> <p>The department derived the gross replacement cost of its specialised buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> <li>• identifying the components of buildings with separately identifiable replacement costs (known as unit categories)</li> <li>• developing a unit rate for each of these components, including: <ul style="list-style-type: none"> <li>○ estimating the current cost for a modern substitute (including locality factors and on-costs), expressed as a rate per unit</li> <li>○ 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.</li> </ul> </li> <li>• Indexing unit rates for subsequent increases in input costs.</li> </ul>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> <li>• obtaining an understanding of the valuation methodology used and assessing its design, integrity and appropriateness using common industry practices</li> <li>• assessing the competence, capability and objectivity of the experts used by the department</li> <li>• reviewing the scope and instructions provided to the independent valuer</li> <li>• evaluating the reasonableness of the indices used against other publicly available information about movements in values for replacement costs of similar assets</li> <li>• ensuring indices have been correctly applied to the asset class</li> <li>• evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> <li>○ reviewing management's annual assessment of useful lives</li> <li>○ reviewing for assets with an inconsistent relationship between condition and remaining useful life.</li> </ul> </li> </ul>

### **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 controls 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 forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information 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.



Damon Olive  
as delegate of the Auditor-General

31 August 2023

Queensland Audit Office  
Brisbane

## Appendix 2 - 2022–23 Annual report performance

Service Area: Justice Services	Notes	2022–2023 Target	2022–2023 Actual
<b>Service: Courts and Tribunals</b>			
<b>Backlog indicator (greater than 24 months) per cent</b>			
• Supreme Court Trial Division – Civil law	1	5%	10.6%
• Supreme Court Trial Division – Criminal law		5%	3.8%
• District Court – Civil law		5%	5.3%
• District Court – Criminal law		5%	5.3%
• Coroners Court	2	5%	17.7%
• Land Court and Tribunals	3	5%	8.8%
<b>Backlog indicator (greater than 12 months) per cent</b>			
• Magistrates Court – Civil law	4	7.5%	10.1%
• Magistrates Court – Criminal law	5	10.5%	17.3%
• Childrens Court – Civil law	6	8%	20.6%
• Childrens Court – Criminal law	7	7%	7.7%
<b>Clearance rate (finalisations/lodgements) per cent</b>			
• Supreme Court Trial Division – Civil law		100%	97%
• Supreme Court Trial Division – Criminal law		100%	107.4%
• District Court – Civil law		100%	92.2%
• District Court – Criminal law		100%	96.7%
• Coroners Court		100%	91.9%
• Land Court and Tribunals	8	100%	85.9%
• Magistrates Court – Civil law		100%	93.8%
• Magistrates Court – Criminal law		100%	98.1%
• Childrens Court – Civil law		100%	93.7%
• Childrens Court – Criminal law		100%	98.2%
<b>Service: Queensland Civil and Administrative Tribunal</b>			
Overall client satisfaction with services provided		80%	76%
Clearance rate (finalisations/lodgements) per cent		100%	93%
<b>Service: Registration of births, deaths, marriages and name changes</b>			
<b>Average time to register life events (days)</b>			
• Births	9	4.5	3
• Deaths	10	3	1.9
• Marriages	11	4	3.5
• Change of name	12	4	2.6

Average time to issue life event certificates (days)	13	4.5	3.8
Average cost per life event registration		\$40	\$40.58
<b>Service: Blue Card Services</b>			
Percentage of blue card holder overall satisfaction with blue card application process and service		85%	92.7%
Total system cost per application finalised year-to-date		\$107	\$102.74
<b>Service: Public Guardianship</b>			
Percentage of Community Visitor (adult) sites visited in accordance with the designated visiting schedule	14	90%	88.2%
Percentage of Community Visitor (child) sites visited in accordance with the designated visiting schedule	14	90%	81.7%
Percentage of guardianship decisions made in consultation with the client/interested persons	15	95%	98.7%
Percentage of investigations closed within 12 months from commencement for clients aged 65 or over	16	70%	33.1%
<b>Notes:</b>			
<ol style="list-style-type: none"> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to this jurisdiction being largely party driven where factors outside the Courts' control can influence the progression of matters to finalisation. The variance from the target value equates to 182 active cases.</li> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to the many factors outside the Courts' control which influences the Courts' ability to finalise cases and impacts on backlogs. Coroners are required to await outcomes of criminal proceedings before proceeding to inquest and rely on other agencies to provide reports including autopsy, toxicology, and police investigation reports. Coroners also await outcomes from other investigative processes including workplace health and safety investigations.</li> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to the Court being largely party driven with a high percentage of self-represented litigants. Due to a low number of active cases, a small variation in numbers can lead to significant percentage fluctuations. The variance from the target equates to 5 active cases.</li> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to civil law incorporating both domestic violence applications and civil claims. The majority of proceedings greater than 12 months old are civil claims with only 5.7% of domestic violence applications greater than 12 months old. Civil claims are party driven and factors outside of the Courts' control can influence the progression of matters to finalisation.</li> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to factors outside the Courts' control such as finalisation times of more serious (and therefore more complex) cases presenting as the primary contributor to the aged backlog in this jurisdiction. Forensic testing and re-testing are also impacting times to finalisation.</li> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to case planning that occurs outside of the Courts' control. The respondent parents and subject children in child protection proceedings have complex needs and the outcome of the proceedings will have a significant impact on their lives. Case planning including family group meetings facilitated by external agencies has significant impact on the length of time a proceeding takes. Lengthy adjournments are henceforth often required to accommodate these processes.</li> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to the increase in lodgements of more serious offences in the Childrens Court. Finalisation times of more serious (and therefore more complex) cases are the primary contributor to the aged backlog in this jurisdiction.</li> <li>The variance between the 2022–23 Target and the 2022–23 Actual is due to the Court being largely party driven with a high percentage of self-represented litigants. Due to a low number of lodgements and a high clearance rate in 2021–22, 2022–23 commenced with a low active caseload. The significant increase in lodgements during 2022–23 will take time to finalise. The variance from the target value equates to 66 cases.</li> <li>The positive variance between the 2022-23 Target and the 2022-23 Actual is due to a 5% decrease in birth registrations compared to 2021–22.</li> <li>The positive variance between the 2022-23 Target and the 2022-23 Actual is due to the increased uptake of the Electronic Cause of Death Certificate by medical practitioners and the update of the online death registration portal</li> <li>The positive variance between the 2022-23 Target and the 2022-23 Actual is due to a continued increase in celebrants using the online portal which has reduced the time taken to register this life event.</li> <li>The positive variance between the 2022-23 Target and the 2022-23 Actual is due to the increased use of the online service to apply and pay for a change of name which has reduced the number of days taken to register this life event.</li> </ol>			

<p>13. The positive variance between the 2022-23 Target and the 2022-23 Actual is due to an increased use of the online service which has reduced the time taken to issue life event certificates.</p> <p>14. This service standard has been discontinued as it is considered to be a measure of activity rather than effectiveness as required by the <i>Queensland Government Performance Management Framework</i> policy.</p> <p>15. This service standard has been discontinued as the calculation methodology has changed and therefore past performance is no longer comparable. A new service standard 'Percentage of guardianship decisions made in consultation with the client' has been introduced to include guardianship decisions made in legal matters (previously omitted) to better measure the effectiveness of all guardianship decisions for personal matters.</p> <p>16. The variance between the 2022-23 Target and the 2022-23 Actual is due to focusing resources to finalise investigations exceeding 12 months. This service standard has been discontinued as it does not meet the requirements of an efficiency measure, typically resources per unit of output. A new service standard 'Average cost per hour of the Office of the Public Guardian operations' has been introduced to better measure the efficiency of the operations of the Office.</p>			
<b>Service Area: Legal and Prosecution Services</b>	<b>Notes</b>	<b>2022-2023 Target/Est.</b>	<b>2022-2023 Actual</b>
<b>Service: Legal services to government</b>			
Overall client satisfaction with services provided (feedback rating 1-5)		4.6	4.7
Average revenue earned per day, per professional author (lawyer)		\$1,520	\$1,513
<b>Service: Prosecution services</b>			
Conviction rate of defendants who are prosecuted on indictment by the Office of the Director of Public Prosecutions		85%	90%
Percentage of indictments signed from committal within:			
• 4 months or under		60%	67.9%
• 4 months – 6 months		40%	32.1%
Average number of indictments signed per Crown Prosecutor	1	72	62
<b>Service: Child protection legal services</b>			
Rate of final child protection orders made by the Childrens Court when determining Director of Child Protection Litigation (DCPL) child protection applications		99%	99.8%
Clearance rate (finalisations/lodgements) per cent of applications for child protection order		100%	90%
<b>Notes:</b>			
<p>1. The variance between the 2022-23 Target and the 2022-23 Actual is due to the increased number of Crown Prosecutors employed by the ODPP as a result of workload demand across all matters. This has resulted in more Crown Prosecutors to sign the indictments, with each signing fewer indictments.</p>			

<b>Service Area: Liquor, Gaming and Fair Trading</b>	<b>Notes</b>	<b>2022–2023 Target/Est.</b>	<b>2022–2023 Actual</b>
<b>Service: Fair trading</b>			
Percentage of conciliated consumer complaints finalised with a positive outcome		80%	76%
Average cost of provision of occupational licensing services	1	\$65	\$76
<b>Service: Liquor and gaming regulation</b>			
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit		85%	89%
Average cost of processing a Gambling Community Benefit Fund grant application		\$450	\$442
<b>Notes:</b>			
1. The variance between the 2022–23 Target and the 2022–23 Actual is primarily due to higher overall costs from the use of contingent labour resulting from challenges in the recruitment market.			
<b>Service Area: Women’s Safety and Violence Prevention</b>	<b>Notes</b>	<b>2022–2023 Target/Est.</b>	<b>2022–2023 Actual</b>
Number of domestic and family violence counselling service users with cases closed/finalised as a result of the majority of identified needs being met		25,000	26,567
Average cost per hour of counselling services for people affected by domestic and family violence		\$123	\$129

### **Appendix 3 - Government bodies (statutory bodies and entities) and appointments<sup>1 2 3</sup>**

- Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group
- Appeal Costs Board
- Child Death Review Board<sup>1</sup>
- Council of the Queensland Law Society Incorporated<sup>1</sup>
- Crime and Corruption Commission<sup>1</sup>
- Crime Reference Committee
- Director (and Deputy Director) of Public Prosecutions<sup>1</sup>
- Director of Child Protection Litigation<sup>1</sup>
- Disaster Appeals Trust Fund Committee
- Domestic and Family Violence Death Review and Advisory Board<sup>1</sup>
- Electoral Commission of Queensland<sup>1</sup>
- Gambling Community Benefit Committee
- Inspector of Detention Services<sup>1</sup>
- Land Court<sup>1</sup>
- Land Tribunal (Aboriginal)<sup>1</sup>
- Legal Aid Board
- Legal Aid Queensland<sup>1</sup>
- Legal Practice Committee
- Legal Practitioners Admissions Board<sup>1</sup>
- Legal Services Commission<sup>1</sup>
- Office of the Information Commissioner<sup>1</sup>
- Professional Standards Council<sup>1</sup>
- Prostitution Licensing Authority<sup>1</sup>
- Public Advocate<sup>1</sup>
- Public Guardian<sup>1</sup>
- Public Interest Monitor<sup>1, 2</sup>
- Public Trust Office Investment Board
- Public Trustee Advisory and Monitoring Board
- Public Trustee of Queensland<sup>1</sup>
- Queensland Civil and Administrative Tribunal<sup>1</sup>
- Queensland Family and Child Commission<sup>1</sup>
- Queensland Human Rights Commission<sup>1</sup>
- Queensland Law Reform Commission<sup>1</sup>
- Queensland Ombudsman<sup>1</sup>
- Queensland Sentencing Advisory Council<sup>1</sup>
- Registrar-General (and Deputy) of Births, Deaths and Marriages
- Responsible Gambling Advisory Committee
- Solicitor-General
- Supreme Court Library Committee<sup>1</sup>

1. *The statutory bodies/statutory appointments prepare their own annual reports*

2. *The Public Interest Monitor sits under the responsibilities of the Minister for Police and Minister for Corrective Services in accordance with the Police Powers and Responsibilities Act 2000, although elements of the Public Interest Monitor function sit within the responsibilities of the Attorney-General and Minister for Justice, and Minister for Prevention of Domestic and Family Violence under the Crime and Corruption Act 2001*

3. *Additional government bodies information on functions, achievements and remuneration can be found online at <http://governmentbodies.premiers.qld.gov.au>*

*Details for the Gambling Community Benefit Committee, Disaster Appeals Trust Fund Committee, Responsible Gambling Advisory Committee, Appeal Costs Board, Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group that were active during part of or all of the 2022–23 financial year can be found online at <https://www.justice.qld.gov.au/publications-policies/reports/annual-report/2022–23-djag-annual-report>*

## Appendix 4 - Glossary of acronyms

<b>ACNC</b>	Australian Charities and Not-for-profits Commission	<b>JMS</b>	Jury Management System
<b>ARMC</b>	Audit and Risk Management Committee	<b>JP</b>	Justice of the Peace
<b>ATSILS</b>	Aboriginal and Torres Strait Islander Legal Service	<b>JPP</b>	Justice Policy Partnership
<b>BCS</b>	Blue Card Services	<b>JS</b>	Justice Services
<b>BoM</b>	Board of Management	<b>LAA</b>	Legal Advice and Advocacy Unit
<b>CCC</b>	Crime and Corruption Commission	<b>LAQ</b>	Legal Aid Queensland
<b>CCM</b>	Client Complaints Management	<b>LGFT</b>	Liquor, Gaming and Fair Trading
<b>CJG</b>	Community Justice Groups	<b>MOG</b>	Machinery-of-Government
<b>CLCs</b>	Community Legal Centres	<b>NGO</b>	Non-Government Organisation
<b>CJIO</b>	Criminal Justice Innovation Office	<b>ODPP</b>	Office of the Director of Public Prosecutions
<b>CSQ</b>	Court Services Queensland	<b>ODCPL</b>	Office of the Director of Child Protection Litigation
<b>DCPL</b>	Director of Child Protection Litigation	<b>OLGR</b>	Office of Liquor, Gaming Regulation
<b>DFV</b>	Domestic and family violence	<b>QIS</b>	Queensland Intermediary Scheme
<b>DJAG</b>	Department of Justice and Attorney-General	<b>QCAT</b>	Queensland Civil and Administrative Tribunal
<b>EFT</b>	Electronic Funds Transfer	<b>QDAC</b>	Queensland Drug and Alcohol Court
<b>EO</b>	Enforcement Officer	<b>QHRC</b>	Queensland Human Rights Commission
<b>E&amp;D</b>	Equity and Diversity	<b>QLAF</b>	Queensland Legal Assistance Forum
<b>ESU</b>	Ethical Standards Unit	<b>QLRC</b>	Queensland Law Reform Commission
<b>FNJO</b>	First Nations Justice Office	<b>QPS</b>	Queensland Police Service
<b>FTE</b>	Full-Time Equivalent	<b>RDMC</b>	The Resource and Demand Management Committee
<b>GCBF</b>	Gambling Community Benefit Fund	<b>RTI</b>	Right to Information
<b>HRU</b>	Human Rights Unit	<b>RTI&amp;P</b>	Right to Information and Privacy
<b>ICT</b>	Information and Communications Technology	<b>SNP</b>	Safe Night Precinct
<b>IDE</b>	Inclusion, Diversity and Equity	<b>SPLS</b>	Strategic Policy and Legal Services
<b>ISIP</b>	The ICT Strategy Implementation Program	<b>ToR</b>	Terms of Reference



**ITIC** Information Technology and  
Innovation Committee

**WOG** Whole-of-Government

**ITS** Information Technology Services

**WSJT** Women's Safety Justice Taskforce

## Appendix 5 - Glossary of terms

<b>Administrative Arrangements Order</b>	On the advice of the Cabinet, the Governor of Queensland appoints Ministers, establishes Queensland Government departments and agencies, and allocates executive responsibility to Ministers through an Administrative Arrangements Order. It is a document issued under the Constitution of Queensland that specifies the responsibilities and legislation administered by Queensland Ministers as part of the ministerial portfolio.
<b>Advocacy</b>	People and/or organisations who speak and act on behalf of others who have common issues or needs and who are unable to speak or act effectively for themselves.
<b>Blue Card system</b>	Queensland's key prevention and monitoring system of people working with children and young people with the aim of minimising the risk of harm to children and young people by contributing to safe and supportive environments.
<b>Community Justice Groups (CJG)</b>	Community based groups providing support and delivering justice-related initiatives for Aboriginal and Torres Strait Islander defendants and victims involved in the justice system. CJGs currently operate in 49 communities throughout Queensland.
<b>Corporate governance</b>	The framework of rules, relationships, systems and processes within, and by which, authority is exercised and controlled within organisations, including Queensland Government departments. Corporate governance encompasses the mechanisms by which the departments and those in authority, are held to account.
<b>Court Link</b>	An integrated court assessment, referral and support program that assists participants by connecting them with treatment and support services to address housing, employment, drug and alcohol, health, and other social needs.
<b>Domestic and family violence</b>	When one person in an intimate, personal, familial or informal care relationship uses violence or abuse to maintain power and control over another person in the relationship.
<b>Drug and Alcohol Court</b>	A diversionary court integrating the principles of a drug court program into the existing sentencing framework for Queensland. Defendants deemed eligible and suitable for the Drug and Alcohol Court will be sentenced to a Treatment Order, which consists of two parts, a custodial part which sentences the offender to up to four years imprisonment, and a rehabilitation part which involves a treatment program for at least two years.
<b>First Nations</b>	Recognises Aboriginal and Torres Strait Islander people as the sovereign people of Australia. It recognises language groups as separate and unique sovereign nations.
<b>Full-time equivalents</b>	A representative number that is calculated by assessing the hours worked over the financial year by all full-time and part-time employees, and converting this to a corresponding number of employees, as if all staff were full-time.
<b>Impaired decision-making capacity</b>	A person is not capable of fully understanding information that may be relevant to the decision, including the consequences, retaining such information, even for a short time, using information to make decisions, and/or communicating the decision to others.
<b>Jury Management System</b>	An online portal that enables district court staff and prospective jurors to interact online for issuing prospective juror questionnaires and processing juror payments.

<b>Justice system</b>	The system of practices and institutions of government directed at upholding law and order in our communities, deterring and mitigating crime, and imposing criminal penalties (including sentences of imprisonment) and/or rehabilitation efforts upon those members of the community who violate laws.
<b>Machinery-of-government</b>	The interconnected structures and processes of government, such as the functions and accountability of departments in the executive branch of government. A machinery-of- government change can be the result of a change to the Administrative Arrangements Order, or the movement of responsibilities and functions between government agencies. A machinery-of-government change can lead to the creation of a new government agency or department, the closure of a government agency or department, and/or the transfer of functions and responsibilities between one government agency or department to another government agency or department.
<b>Murri Court</b>	Provides an opportunity for members of the Aboriginal and Torres Strait Islander community (including Elders and victims) to participate in a court process that acknowledges and respects Aboriginal and Torres Strait Islander cultures.
<b>Open data</b>	Data in its rawest form, made available free of charge to the general public by government departments.
<b>Open Data Portal</b>	A collection of agency-owned datasets that allows members of the public to find, access, and re-use raw data from the Queensland Government.
<b>Policy</b>	A general principle by which government or an organisation is guided in its overall management.
<b>Portfolio</b>	The department, or group of departments (including statutory and/or government bodies), for which a minister is responsible.
<b>QCase</b>	Digital system for filing documents and managing civil proceedings in Queensland Civil and Administrative Tribunal and Magistrates Courts
<b>Reform</b>	The transformation of government to be more efficient, achieve value for money, and better outcomes for stakeholders, through legislative, policy, and/or service delivery reform.
<b>Residential care</b>	Non-family-based accommodation and support services funded by government or organisations to provide placement and support for vulnerable adults or children.
<b>Restrictive practices</b>	Any type of support or practice that limits the rights or freedom of movement of a person with a disability, or an older person (typically in aged care).
<b>Senior executive service</b>	An employee occupying a very senior position within the Queensland Government, who is on a fixed term contract for up to five years between the employee and the Director-General. Their employment conditions are defined by a Directive of the Public Service Commission.
<b>Service Delivery Statement (SDS)</b>	Budget papers prepared annually on a portfolio basis by agencies reporting to each Minister and the Speaker of Parliament. It provides budgeted financial and non-financial information for the budget year. The SDS sets out the priorities, plans, and financial statements of agencies.

<b>Specialist courts</b>	Courts specifically dedicated to particular subject matters such as drug and alcohol matters, or domestic and family violence matters. Only matters relating to the specialist area are heard by the court.
<b>Stakeholders</b>	Individuals, groups, or organisations with specific interest in and/or influence on the work of the department. In addition, those who are actively involved in a project or program, or whose interests may be positively or negatively affected as a result of the delivery of a project or program.
<b>Strategic plan</b>	The document which provides the department's purpose and direction. It outlines the department's overall objectives (including its contribution to whole-of-government objectives, ambitions and targets) and how the department will know if it has achieved those objectives (performance indicators).
<b>Validated identity document</b>	This term refers to an official document relating to the registration of births, deaths, marriages, civil partnerships, change of name, and adoptions in Queensland which are issued by the Registry of Births, Deaths and Marriages.
<b>Whole-of-government</b>	This term refers to public sector agencies working across portfolio boundaries to achieve a shared goal and an integrated response to particular issues.
<b>Yarning</b>	A conversational process for Aboriginal and Torres Strait Islander people that involves the telling of stories as a way of passing on cultural knowledge.

## Appendix 6 - Compliance Checklist

Summary of requirement	Basis for requirement	Annual report reference
Letter of compliance	• A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7 First page of Report
Accessibility	• Table of contents	ARRs – section 9.1
	• Glossary	
	• Public availability	ARRs – section 9.2 Inside front cover
	• Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3 Inside front cover
	• Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4 Inside front cover
• Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5 Inside front cover	
General information	• Introductory Information	ARRs – section 10 Pages 1– 10
Non-financial performance	• Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1 Pages 11 - 12 Strategic Objectives 1 - 4
	• Agency objectives and performance indicators	ARRs – section 11.2 Pages 11 - 12 Appendix 2
	• Agency service areas and service standards	ARRs – section 11.3 Pages 13 - 14
Financial performance	• Summary of financial performance	ARRs – section 12.1 Pages 8 - 9
Governance – management and structure	• Organisational structure	ARRs – section 13.1 Page 15
	• Executive management	ARRs – section 13.2 Pages 51 - 55
	• Government bodies (statutory bodies and other entities)	ARRs – section 13.3 Appendix 3
	• Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4 Page 62
	• Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5 Pages 67 - 69
	• Queensland public service values	ARRs – section 13.6 Pages 10 and 67
Governance – risk management and accountability	• Risk management	ARRs – section 14.1 Page 63
	• Audit committee	ARRs – section 14.2 Pages 58 - 59
	• Internal audit	ARRs – section 14.3 Page 64
	• External scrutiny	ARRs – section 14.4 Pages 65 - 66
	• Information systems and recordkeeping	ARRs – section 14.5 Page 70
	• Information Security attestation	ARRs – section 14.6 Page 65
Governance – human resources	• Strategic workforce planning and performance	ARRs – section 15.1 Pages 48 - 50–
	• Early retirement, redundancy and retrenchment	<i>Directive No.04/18 Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 Page 50
Open Data	• Statement advising publication of information	ARRs – section 16 Inside Front Cover
	• Consultancies	ARRs – section 31.1 <a href="https://data.qld.gov.au">https://data.qld.gov.au</a>

Summary of requirement		Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> <li>• <b>Overseas travel</b></li> </ul>	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	<ul style="list-style-type: none"> <li>• <b>Queensland Language Services Policy</b></li> </ul>	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
<b>Financial statements</b>	<ul style="list-style-type: none"> <li>• <b>Certification of financial statements</b></li> </ul>	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 1
	<ul style="list-style-type: none"> <li>• <b>Independent Auditor's Report</b></li> </ul>	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 1

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*



