



Annual
Report
2020-21



QUEENSLAND
OMBUDSMAN

Queensland Ombudsman 2020–21 Annual Report

ISSN 2207-0761 (online)

© The State of Queensland,
Queensland Ombudsman, 2021

Licence

This annual report is licensed by the State of Queensland, Office of the Queensland Ombudsman under a Creative Commons Attribution (CC BY) 4.0 International licence.



CC BY license summary statement

You are free to share, copy and redistribute the material in any medium or format as long as you attribute the work to the *Queensland Ombudsman 2020–21 Annual Report*.

To view a copy of the licence, visit
<https://creativecommons.org/licenses/by/4.0/>

Acknowledgement of country

We respectfully acknowledge the Traditional Owners of the lands throughout Queensland and pay respect to them, their culture and their Elders past, present and future.

PUBLIC

This document is released to the public space and is approved for public distribution and readership.

Accessibility



The Office of the Queensland Ombudsman is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding the annual report, contact the Office on (07) 3005 7000 or freecall 1800 068 908 and an interpreter will be organised to communicate the report to you.

If you are deaf, or have a hearing or speech impairment, contact us through the National Relay Service. For more information, visit:
www.relayservice.gov.au.

This document is available as a downloadable PDF from the website, www.ombudsman.qld.gov.au/about-us/corporate-documents/annual-report. It is also available in paper form on request.

Contact

Address: Level 18, 53 Albert Street
Brisbane QLD 4000
(wheelchair accessible by lift)

Postal: GPO Box 3314
Brisbane QLD 4001

Telephone: (07) 3005 7000
1800 068 908 (outside Brisbane)

Email: ombudsman@ombudsman.qld.gov.au

Website: www.ombudsman.qld.gov.au

Contents

2 September 2021

The Honourable Shannon Fentiman MP
Attorney-General and Minister for Justice,
Minister for Women and 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 the Parliament the annual report 2020-21 and financial statements for the Office of the Queensland Ombudsman.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided at pages 70-71 of this annual report.

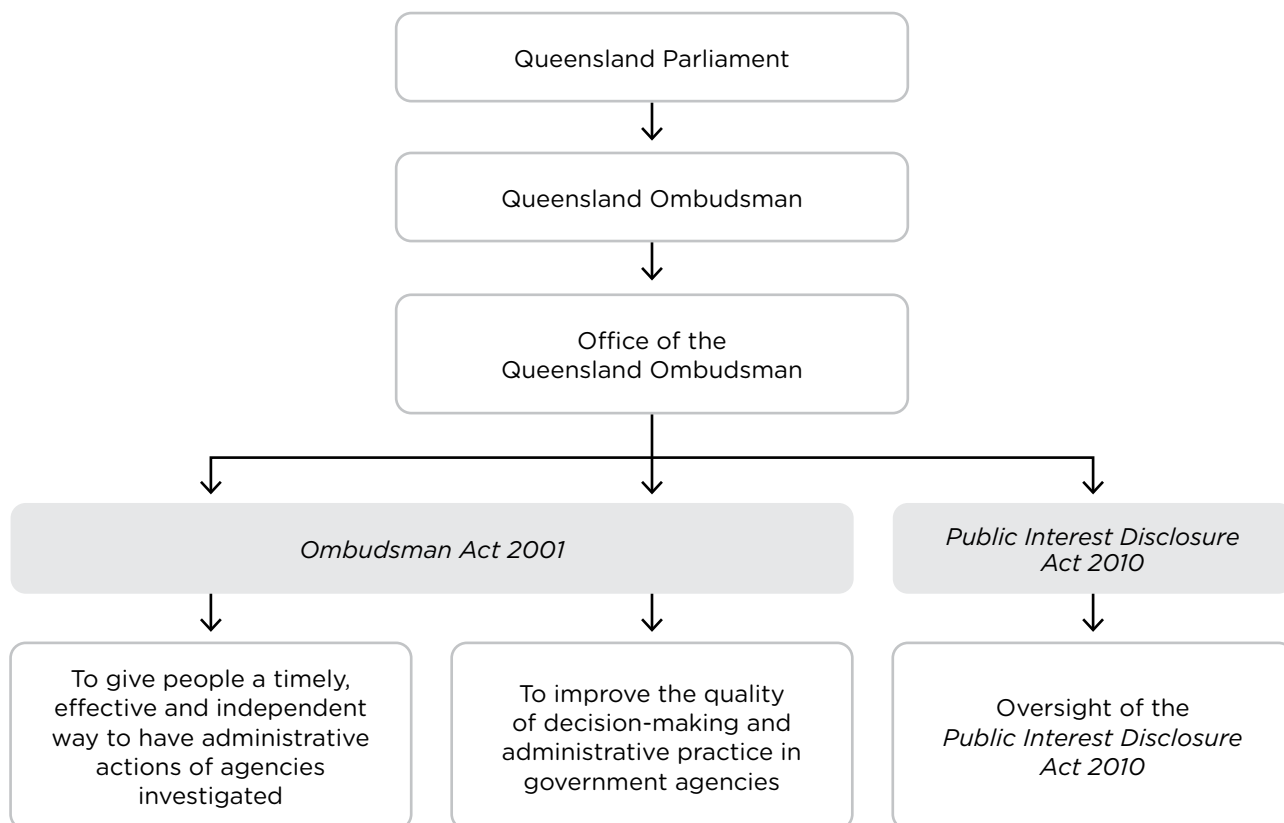
Yours sincerely



Anthony Reilly
Queensland Ombudsman

About us	ii
Ombudsman's report	1
Strategic overview	2
Report on COVID-19 complaints	4
Investigating complaints	6
Improving decision-making	12
Authority, accountability and performance	14
Financial summary	22
Public interest disclosures oversight report	23
Glossary and acronyms	29
Appendix A: Service delivery statement	31
Appendix B: Statistical report	32
Appendix C: Audited financial statements	39
Appendix D: Compliance checklist	70

About us



The work of the Office of the Queensland Ombudsman contributes to fair and accountable public administration.

Under the *Ombudsman Act 2001*, the Office investigates complaints about the actions and decisions of state government departments and agencies (including state schools and TAFE), local councils and public universities. The Office also provides training and advice to help agencies improve their decision-making and administrative practices.

The Ombudsman has oversight responsibilities under the *Public Interest Disclosure Act 2010* (PID Act). The Office oversees the implementation of the PID Act, reviews the way public sector agencies deal with PIDs, educates public sector agencies about PIDs and provides advice about PIDs.

The Ombudsman is an officer of the Queensland Parliament and reports through the Legal Affairs and Safety Committee.

Ombudsman's report

The Office of the Queensland Ombudsman supports Queenslanders by striving to be an agent of positive change for fair and accountable public administration in Queensland.

Under the *Ombudsman Act 2001*, the Office helps Queenslanders by giving people a timely, effective and independent way to have administrative actions of public sector agencies investigated. We also provide education and advice to public sector officers.

Additionally, as the oversight agency for the *Public Interest Disclosure Act 2010* (PID Act), the Ombudsman performs an advisory role in the management of public interest disclosures, monitors trends and reviews how they are managed in public sector agencies.

Like most agencies, the COVID-19 pandemic was keenly felt by the Office. Hotel quarantine, border closures, and prison lockdowns gave rise to a number of new types of complaints for our intake and investigation teams. Deputy Ombudsman Angela Pyke and I prepared a report on these issues at p.4.

COVID-19 disruptions and restrictions also contributed to reduced numbers of training participants this year, in comparison to recent years. In pursuit of a more reliable service offering for agencies, we redeveloped our training services so they can be delivered online. Our prison and youth detention centre visits programs were also impacted. In response, our prison investigation officers developed a new virtual visits model with the assistance of Queensland Corrective Services. Doing so enabled them to efficiently carry out a number of prison visits in 2021. The team continued to conduct in-person visits to youth detention centres in Brisbane and Townsville when COVID-19 restrictions permitted.

In the face of the pandemic, workplace health and safety was a strong focus during 2020–21 as we endeavoured to provide a safe working environment for officers. I would like to extend my thanks and appreciation for their continuing willingness to adapt to our changing environment – not to mention the fine efforts of our social club to support connection among officers.

Despite these challenges, the Office performed well against its key performance indicators (see p.2).

We also continued to innovate and improve our services.

Casebook 2020, released in February 2021, was a new publication from the Office, containing case studies from 24 investigations. I hope that the casebook not only highlights the value of this Office to good public administration, but also serves as a tool for shared learning. We aim to publish another casebook in 2022.

In May 2021, our *Fire ants report* on the timeliness of responses to notification of suspected fire ant activity featured a new, shorter report format.

To fulfill our PID Act role, we administered a self-assessment audit tool to collect data on the extent to which agencies are complying with the three Public Interest Disclosure Standards. Outcomes of the audit are reported at p.23.

During 2020, we also pursued a range of business process improvements. Our policy and procedures for deciding complaints under the Ombudsman Act were updated in July 2020. We improved our internal governance arrangements, establishing an Executive Leadership Team and Major Investigations Program Board. Oversighted by our Audit Committee, we also improved our risk management processes. Following consultation with agencies and officers, we developed a new strategic plan to frame our work in the years ahead.

I would like to take this opportunity to thank the many public sector agencies that assisted us with our complaints investigations over the past year, especially when COVID-19 challenges made other important demands on their time.

I look forward to leading the work of the Office in the year ahead.

Anthony Reilly
Queensland Ombudsman

Strategic overview

Strategic Plan 2018-22

- Vision: Fair and accountable public administration in Queensland
- Purpose: To independently investigate complaints, review systemic problems and work with agencies to improve their administration practices and decisions

Objective	Measures	Actual 2019-20	Target/Estimate 2020-21	Actual 2020-21
Provide independent and effective review of the administrative actions and decisions of agencies	→ Average time to complete preliminary assessments	2.2 days	10 days	3.2 days
	→ Proportion of complaints finalised within 12 months of lodgement	100%	99%	99%
	→ Proportion of investigations completed within target timeframes	89%	90%	84%
Improve the quality of administrative systems in agencies	→ Proportion of investigations resulting in a rectification action	15%	15%	14%
	→ Proportion of recommendations accepted by the relevant agency at time of reporting	100%	90%	100%
	→ Proportion of complaints reviewed where original decision upheld	87%	80%	91%
Build capacity in agencies and the community to better manage complaints and PIDs	→ Proportion of complaints received from outside South East Queensland (target: at least aligned to population)	38%	33%	38%
	→ Training participation	2,783	3,000	1,718
	→ Participants who report that training improves their decision-making capability	92%	90%	93%
Our workforce, systems and culture support accountable and sustainable service delivery	→ % of total salary budget allocated to learning and development	0.6%	2%	1.9%
	→ Permanent separation rate	9%	5%	13%
	→ Sick and unplanned leave	Absent 8.9 days incl. 8.6 sick days	Absent 9.8 days incl. 7.3 sick days	Absent 8.0 days incl. 7.6 sick days

Performance and environmental factors

The delivery of complaints services, including intake, assessment and investigation, was generally in line with targets. The number of complaints received, and investigations undertaken by the Office this year is broadly in line with the previous year (complaints in 2020-21: 7,051, 2019-20: 7,207; investigations in 2020-21: 1,071, 2019-20: 1,140). Performance targets for improving the quality of administrative systems in agencies were met or exceeded, with one exception. The proportion of investigations resulting in a rectification action was near target (achieved 14%; target 15%).

This year, training participation numbers were down 38%. This reduction reflects the impact of the COVID-19 pandemic – particularly the need to cancel or reschedule training in response to public health directions. Satisfaction levels with training delivered remained high.

The Office's workforce, systems and culture supported accountable and sustainable service delivery. Responses to the pandemic included COVID-safe work practices and working arrangements; ongoing officer communication and consultation (directly and through the Office's workplace health and safety committee) and increased use of technology to support service delivery.

Strategic risks and opportunities

The Office maintained its reputation for independence. Governance requirements, including reporting to the Legal Affairs and Safety Committee; submissions to the State Budget process; and other corporate reporting were successfully completed. The Office finished the year with total income matching total expenditure.

The Office harnessed technology to improve services and respond to the continuity risks associated with COVID-19. Training programs were redesigned for online delivery; business systems supported service delivery through lockdowns using hybrid working arrangements (a mix of in-office and working-from-home arrangements); and improved information security was implemented.

Risks to workforce capability were mitigated through active management of workplace health, safety and well-being and a continued focus on learning and development for officers.

The Office continued to provide oversight of closed environments, including correctional centres and youth detention services.

Looking ahead

This year, we developed the Office's *Strategic Plan 2021-25*. The planning process included consultation with public sector chief executives, our officers and senior management.

Our vision is that **we strive to be an agent of positive change for fair and accountable public administration in Queensland**.

The plan sets three objectives:

- Improve administrative processes and decision-making
- Improve public interest disclosure management
- Be a sustainable and capable organisation.

In 2021-22, we will:

- continue to deliver services that help people to know how and when to make a complaint
- provide a free and independent investigation service that reviews administrative actions of state government departments and agencies, local councils and public universities
- help agencies to improve their decision-making, administrative practices and PID management by making recommendations for improvement, delivering training programs and providing advisory services.

The full plan is available at www.ombudsman.qld.gov.au/about-us/corporate-documents/strategic-plan-2021-25

Report on COVID-19 complaints

In 2020–21, this Office received 266 complaints connected to the COVID-19 pandemic. These complaints represented only 3.8% of the total number of complaints received. Considered in this light, the number of pandemic related complaints is very small – particularly given the unprecedented, broad and deep impact across the community of pandemic related administrative actions.

COVID-19 related complaints 2020–21

Type of agency	
State department	231
Local council	19
Statutory authority	9
Public university	7
Total	266

Complaint outcomes

Action	
Declined on preliminary assessment	217
No maladministration identified	29
Discontinued	12
Withdrawn before any investigation had commenced	6
No finding necessary	2

The majority of complaints were about the administrative actions of Queensland Health (178), which is unsurprising given its central role in deciding and implementing a range of public health responses to the pandemic. The second largest number of complaints was about the administrative actions of Queensland Corrective Services (27). Other areas such as education, public universities and local councils were the subject of smaller numbers of complaints.

Complaints about Queensland Health grew from around 10 complaints per month in June and July 2020 to a peak of 30 complaints in September 2020. Considered against the number of people who were subject to border restriction and hotel quarantine decisions, this number is, again, very small.

The largest number of complaints during 2020 were made by people seeking exemption from hotel quarantine – being either a complaint about an exemption refusal or delay in obtaining a decision. Some reasons complainants sought exemptions included, attendance at funerals, disability, children in quarantine, occupation, visiting sick relatives and recovery from surgery.

We also received complaints about the conditions of hotel quarantine, such as access to fresh air and food quality, as well as the cost of hotel quarantine and refusal of applications for waiver of costs.

From November 2020, complaints about border and quarantine decisions eased off somewhat. In 2021, different types of complaints about Queensland Health decisions began to dominate. For example, in April 2021 we received a number of complaints about perceived excessive public health pandemic responses, such as requirements to wear masks. Since May 2021, complaints about limited access to the Pfizer vaccine have emerged.

Complaints were also made by prisoners about Queensland Corrective Services, due to the imposition of lockdown to manage health risks to prisoners arising from the pandemic. A typical type of complaint was the difficulty of social distancing in crowded prison environments. These complaints peaked in September 2020.

Insights and learnings

When faced by a public emergency, the community expects their government to respond strongly and rapidly. There is an acceptance that to be effective, the response may require the conferral of broad powers on government agencies at the expense of individual liberties and democratic norms.

An emergency response environment can, however, increase the risk of poor decision-making as systems come under pressure, and openness and transparency are perceived as barriers to action. As observed by the Auditor-General in his report on the Queensland Government response to COVID-19, 'it is critical that government-led responses are supported by sound controls to manage any additional risks, and effective governance and leadership must continue'¹.

In this environment, independent offices such as the Ombudsman become more important than ever by providing people with a voice, and by bringing problems in administrative actions to the surface.

Throughout the pandemic, we appreciated the openness of communication by agencies with our Office, and the willingness to work with us to solve emerging problems.

For example, around August and September 2020, we raised concerns with Queensland Health about an increasing number of complaints to our Office of delays in decision-making connected to public health directions on border restrictions and quarantine. Queensland Health officers actively engaged with us to find ways to improve their systems.

Throughout the pandemic, Queensland Corrective Services (QCS) and the Department of Children, Youth Justice and Multicultural Affairs (DCYJMA) have also been open and transparent with us about the challenges they have experienced in responding to COVID-19 in the closed detention environments that they manage. Importantly, the ability for prisoners to make a complaint to our Office was also maintained.

While COVID-19 prevented us from being able to conduct the annual adult prison visit program in its traditional form, with QCS's cooperation we have been able to work collaboratively to deliver our visit program in a virtual way using facilities at the QCS head office in Brisbane. With the support of the DCYJMA we were also able to conduct physical inspections of the three youth detention centres in late 2020 and early 2021.

A major challenge for QCS to overcome was devising a way for prisoners to receive visits from family and legal representatives. In response, it rapidly brought forward the implementation of technology to enable visits to occur via video link. Of interest is the positive comments made to our officers by some prisoners about video link visits.

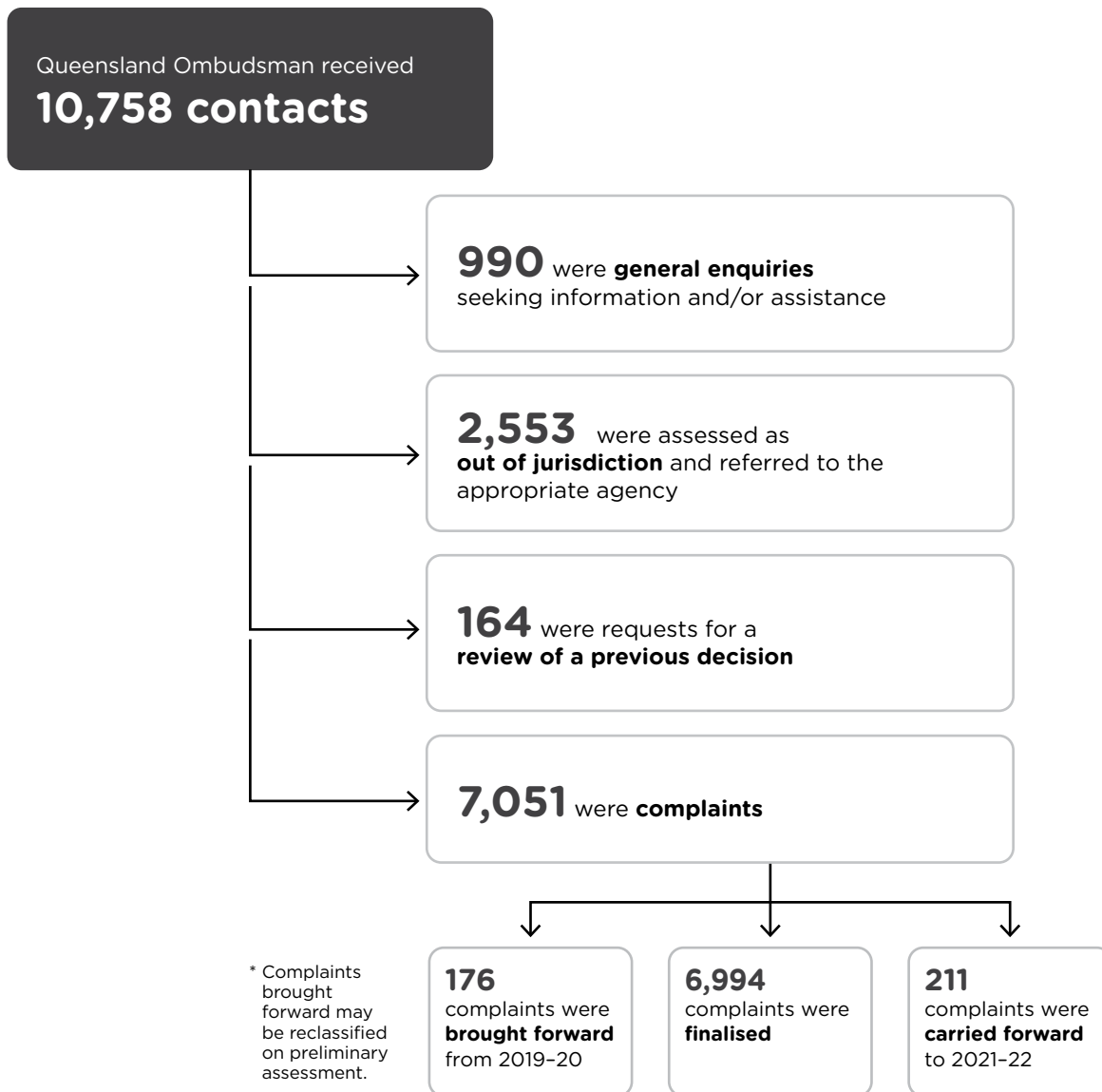
Anthony Reilly
Ombudsman

Angela Pyke
Deputy Ombudsman

1. Queensland Audit Office, *Queensland Government response to COVID-19 - Report 3: 2020-21*, 22 September 2020, p. 1.

Investigating complaints

Contact with the Office



Contacts

When a person contacts this Office through the Registration and Preliminary Assessment Team, it is recorded as a contact whether or not the matter is within the Office's jurisdiction. This includes general enquiries and review requests.

Complaints received

A complaint is a statement of dissatisfaction about an agency within the Office's jurisdiction. This year, complaints by sector were:

- state agencies (72%)
- local councils (25%)
- public universities (3%).

Human rights

The Office received 2,159 cases which were assessed as involving a human rights element. Common complaint topics included:

- property rights
- protection of families and children
- humane treatment when deprived of liberty
- privacy and reputation.

Timeliness

The time to finalise complaints was similar to the previous year:

- 82% within 10 days
- 93% within 30 days
- 99% within 12 months.

Accessibility

Telephone remains the most common way for people to contact us. About half of all contacts start with a phone call and this includes the Prisoner PhoneLink service (656 contacts this year).

Our website (www.ombudsman.qld.gov.au) offers a rich source of information about complaints processes, including links to other complaint agencies. The site is designed for a range of devices and this year 40% of website visitors used mobile phones or tablets.

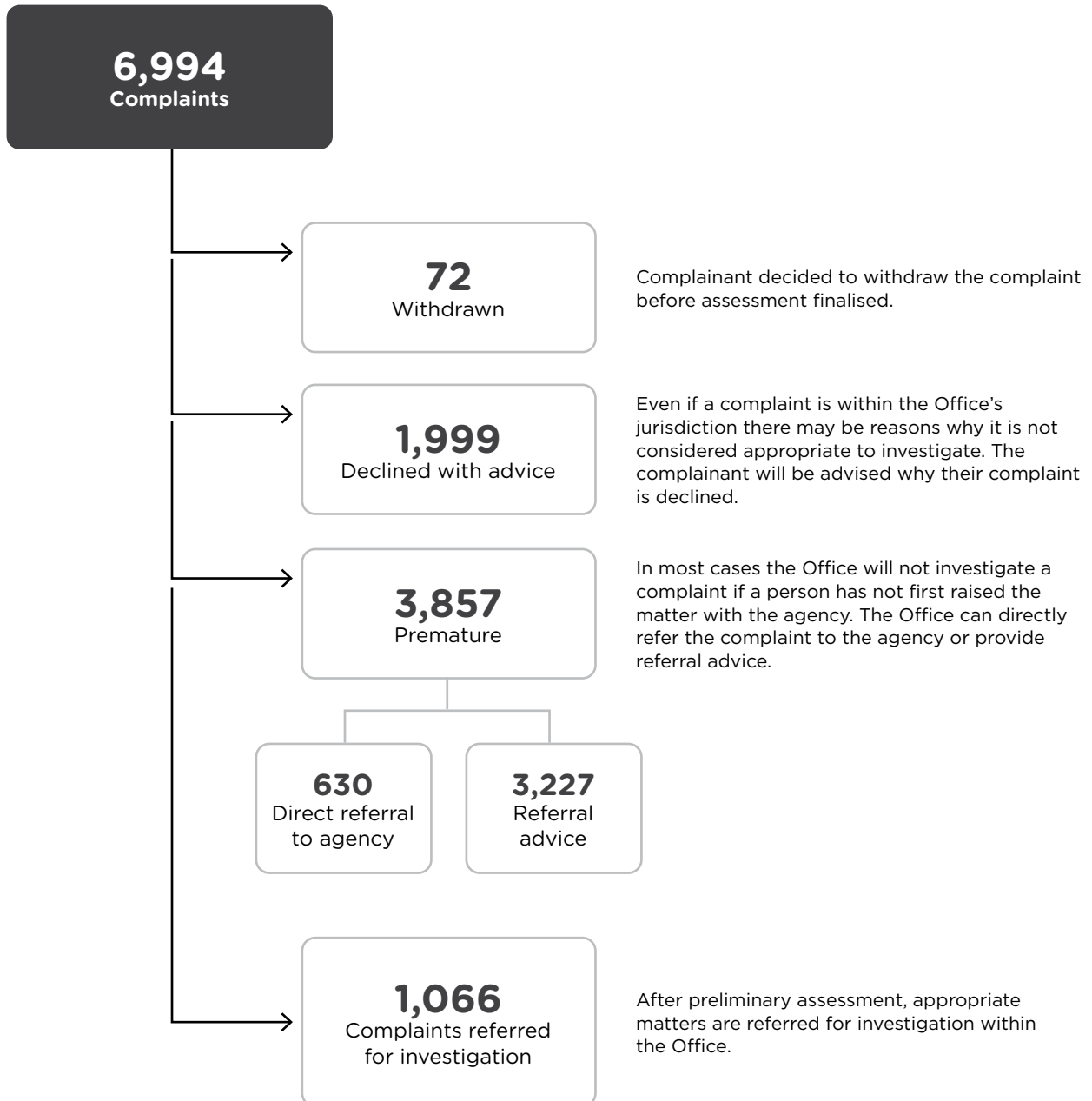
Our online complaint form is available at any time from the website. About one-third of complaints are now received electronically.

In 2020–21, 16,592 people were directed to a webpage about matters out of the Office's jurisdiction (OOJ) from the online complaint form, and 78,555 people directly accessed Office webpages about OOJ matters. Of these, 47,746 people linked to another complaint body's website.

The BrowseAloud tool on our website reads webpages aloud to help people requiring online reading support. The BrowseAloud tool also provides translations to make the site accessible in languages other than English. The site also provides videos that translate a selection of pages into Australian Sign Language, Auslan.

The Office is a certified National Relay Service (NRS) organisation. The NRS is a phone service for people who are deaf or have a hearing or speech impairment.

Complaints



Complaints finalised after preliminary assessment

In total, 65% of complaints closed after preliminary assessment were classified as premature. That is, the complaint had not been fully considered through the relevant agency's internal complaints management system. For most premature complaints, the Office provides advice on how to make a complaint to the agency and how to bring the matter back to the Office if the agency's response is considered unsatisfactory.

Other reasons for declining to accept a complaint included:

- a more appropriate entity could investigate the complaint (5%)
- the complainant had an appeal right that should first be exhausted (19%)
- insufficient information was provided by the complainant (3%).

This year, the average time to finalise a preliminary assessment was 3.2 days.

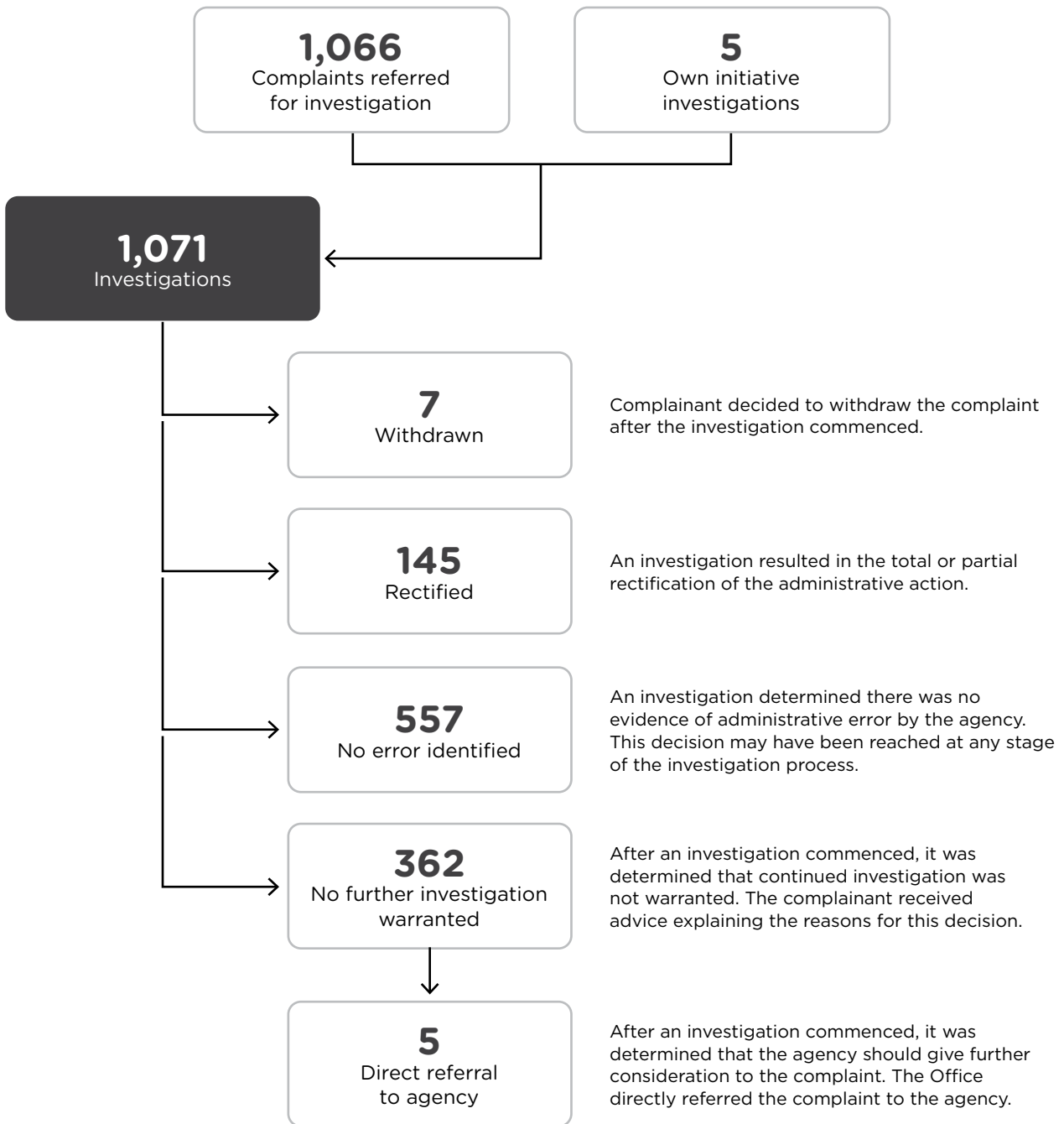
See Appendix B for more detailed information.

What we look for

After receiving a complaint, the first step is preliminary assessment. If it is within our area of responsibility, then we check other things:

- Is the complaint more than 12 months old? If so, we cannot investigate unless there are special circumstances.
- Has the complaint been made to the organisation involved? If not, we usually consider this a 'premature' complaint and provide referral advice to the person making the complaint.
- Are there other appeal rights? Other processes through the Queensland Civil and Administrative Tribunal or Magistrates Court may be available.
- Is there enough information about the complaint? We may need to ask for further information from the complainant or the organisation involved.

Investigations



Investigations

An investigation determines if administrative action by the agency is unlawful, unreasonable, unjust, or otherwise wrong.

In 2020–21, 34% of investigations were not continued for reasons including:

- the investigation was considered unnecessary or unjustifiable
- the complainant was referred back to the agency to await the outcome of a process and/or for an internal review
- an appeal right remained open to the complainant.

The average time to close an investigation was 51 days.

Rectifications and recommendations

Rectifications are most commonly achieved through negotiating a resolution with the agency. A rectification may also be achieved through a formal finding of administrative error.

This year, the Ombudsman made 190 recommendations to agencies to improve administrative practice. Most recommendations ask agencies to improve policy or procedure, review a decision, expedite actions or provide a better explanation. Recommendations provide a direct or systemic benefit. For example, a recommendation to pay a refund to a complainant is considered a direct benefit. Systemic recommendations focus on remedying problems with agency policies, procedures or practices so that many people benefit from the change. In 2020–21, 116 recommendations provided direct benefit, and 74 recommendations were systemic.

The Office continued to achieve a very high rate of agency acceptance of recommendations – 100% of recommendations were accepted by agencies in 2020–21.

Correctional centre and youth detention centre visits

Our correctional centre visits program is undertaken as part of the Office's administrative improvement function under s 12(c) of the *Ombudsman Act 2001*. It is important closed environments are scrutinised to ensure satisfactory compliance with key operational systems is demonstrated.

Throughout the pandemic Queensland Corrective Services (QCS) has kept this Office informed of action taken in response to the pandemic, which at times has infringed on prisoners' rights. QCS has been open and transparent with us in the challenges experienced in responding to COVID-19. The pandemic has not prevented us from receiving complaints. Our normal services have remained available to all prisoners as they were prior to the pandemic.

COVID-19 has prevented us from being able to conduct the annual centre visit program in its traditional form. With QCS' cooperation we have been able to work collaboratively to deliver the visit program in a virtual way using facilities at its Brisbane head office.

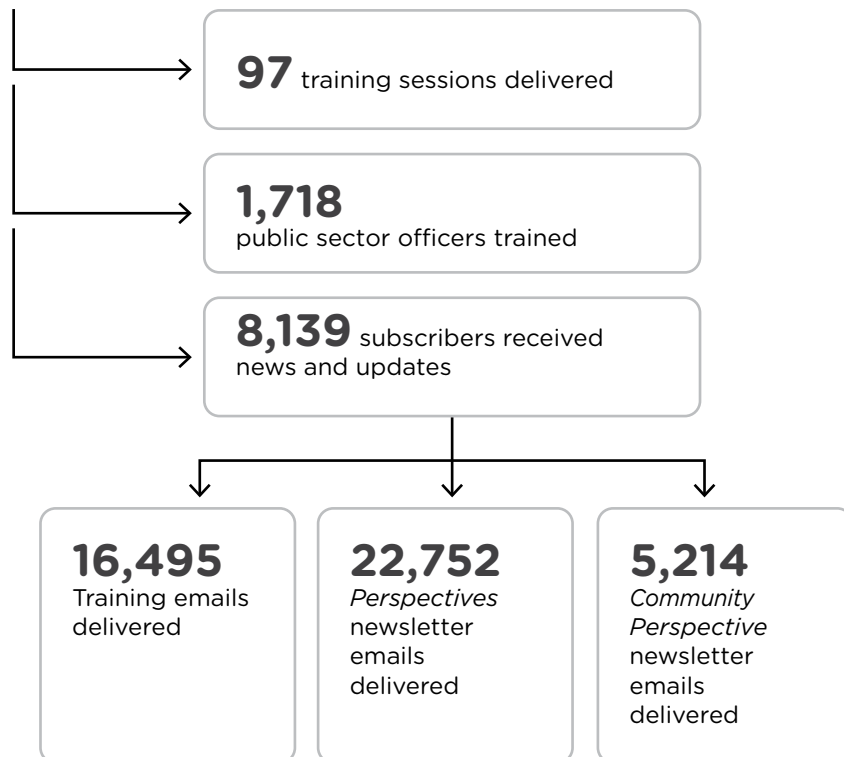
This virtual program has proved successful. While the pandemic continues to restrict our ability to enter closed environments, the use of virtual visits will continue.

With the support of the Department of Children, Youth Justice and Multicultural Affairs, we managed to conduct physical inspections of the Cleveland and Brisbane youth detention centres in between various periods of COVID-19 restrictions. These inspections occurred in late 2020 and early 2021 respectively. In early 2021 we were also provided with a tour of the newly built West Moreton Youth Detention Centre.

Our usual complaint services were accessible to young people throughout the year including during periods of COVID-19 restrictions.

Improving decision-making

Engagement, training and advice



...to improve the quality of decision-making and administrative practices and procedures in agencies.

From s 5
Ombudsman Act 2001

Training and advice

The Office continued to deliver a program of administrative improvement initiatives to improve the quality of decision-making and administrative practices in public sector agencies. This included training programs to improve decision-making, complaints management, ethical conduct and public interest disclosure management. Ombudsman officers also responded to 70 requests for advice from agencies about improving decision-making, administrative policies, procedures and practice.

The COVID-19 disruptions and restrictions contributed to a reduction in the number of training participants this year, in comparison to recent years. The Office has responded by re-developing training services so they can be delivered online. This year, over a quarter of training sessions were delivered using online applications. This has allowed the Office to provide reliable access to quality training for public sector officers across Queensland.

Information on PID specific training and advice is included in the PID Act oversight report (page 23)

See Appendix B for information on training delivered.

Published reports

This year the Office published an investigative report, *Fire ants report: An investigation into the timeliness of responses to notifications of suspected fire ant activity*.

The Office also published a collection of investigative case studies, *Casebook 2020*. This is a tool for shared learning to help build greater knowledge in agencies to improve decision-making and administrative processes. The casebook includes guidance on issues such as reasons for decisions, conducting reviews of decisions and keeping records.

Engagement

The Office's community engagement focus has changed this year. Many community events that the Office would usually support have been cancelled due to COVID-19 restrictions.

The Office continued to produce newsletters and information for public sector officers and community groups.

Authority, accountability and performance

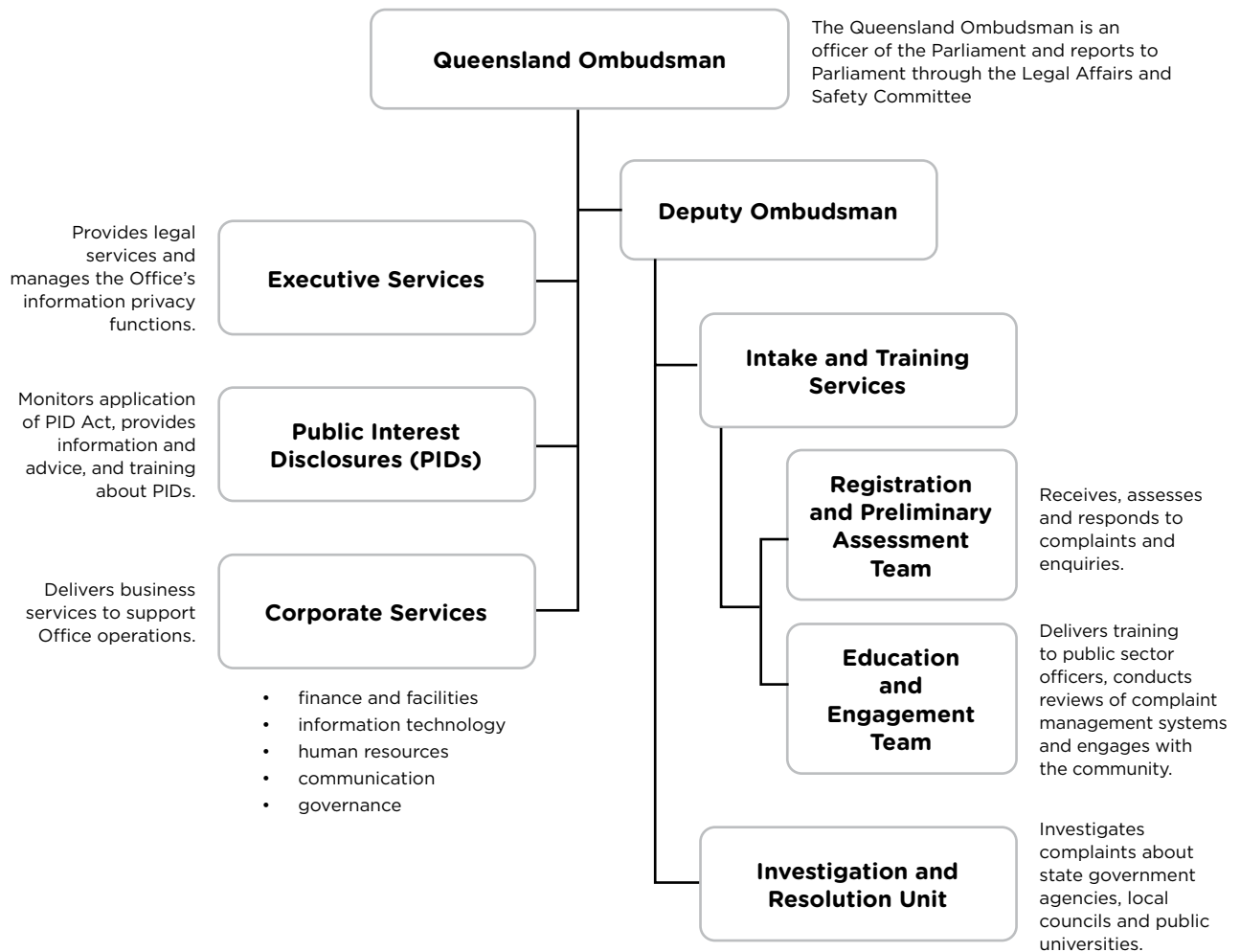
The Office of the Queensland Ombudsman is established under the *Ombudsman Act 2001*, and has oversight of the *Public Interest Disclosure Act 2010*.

Under s 8 of the *Financial Accountability Act 2009*, the Office is considered a department and has an obligation to ensure its performance is economic, effective and efficient.

External accountability

Activity	Description
Legal Affairs and Safety Committee	The Ombudsman is an officer of the Parliament and reports through this committee. The Ombudsman meets annually with the committee after the tabling of the Office's annual report. A transcript of the hearing is published on the Parliamentary website. The Ombudsman last met with the committee in June 2021.
Estimates hearing	The Ombudsman attends the hearing as chief executive of the Office. Briefings are prepared in consultation with the Department of Justice and Attorney-General.
Service Delivery Statement	Annual financial and non-financial performance information is published as part of the state budget papers.
Annual report	A full and complete disclosure of financial and non-financial performance information is tabled in the Queensland Parliament.
Strategic review of the Office	Under s 83 of the <i>Ombudsman Act 2001</i> , an independent strategic review of the Office is to be conducted at least every seven years. The last strategic review report was tabled in parliament on 15 February 2018.
External audit - Queensland Audit Office	The Queensland Audit Office (QAO) undertakes an external audit role for the Office and monitors compliance with financial management requirements in accordance with the revised auditing standard ISA 720 The Auditor's Responsibilities to Other Information. A final version of the annual report will be reviewed by QAO before being tabled to ensure no material inconsistency between the other information and the financial report. The Ombudsman met the timeframes for the preparation of financial reports for 2020-21. See Appendix C: Audited financial statements.

Organisational structure



Internal accountability

During 2020–21, the Office operated under its Strategic Plan 2018–22, which frames the Office’s strategic vision, purpose, objectives, key performance indicators, and identified strategic risk and opportunities. The Office’s Operational Plan 2020–21 incorporated these performance indicators and aligned core business and special projects to responsible officers.

Governance structure

The corporate governance framework is the system by which the Office:

- meets statutory responsibilities, including legislative and other compliance obligations
- ensures outcomes contribute to public value
- delivers better service and improves performance
- balances risk management and service delivery.

In 2020–21, the Ombudsman revised the Office’s governance arrangements. The Office moved from a single internal oversight committee, the Ombudsman Management Group, to a two-tiered structure made up of a small Executive Leadership Team and a larger group, the Senior Management Team.

Executive Leadership Team (ELT)

The ELT monitors strategic direction, budget, performance and strategic and operational risks. Membership is: Ombudsman, Deputy Ombudsman and Director, Corporate Services. This group usually meets fortnightly.

Senior Management Team (SMT)

The SMT is a cross-organisational oversight group that advises the ELT on strategic direction and priorities, monitors operational performance and risk, and significant activity. This group usually meets quarterly and is also convened for special purposes, such as strategic and operational planning and risk management.

The SMT comprises:

- Ombudsman (Chair)
- Deputy Ombudsman
- Director, Corporate Services
- Assistant Ombudsman, Intake and Training Services
- Assistant Ombudsman, Investigation and Resolution Unit (local government)
- Assistant Ombudsman, Investigation and Resolution Unit (state government)
- Manager, Registration and Preliminary Assessment Team
- Principal Advisor, Public Interest Disclosures
- Manager, Education and Engagement Team
- General Counsel
- Principal Officer, Information Services
- Chief Financial Officer
- Communication Officer.

ELT members

Anthony Reilly

Ombudsman

Mr Reilly commenced duties as Queensland Ombudsman on 10 July 2020.

He is an experienced lawyer and public administrator. Prior to his current appointment, He served as CEO of Legal Aid Queensland, leading the delivery of legal services to financially disadvantaged people across Queensland. He has also held key leadership roles in a number of government departments and agencies, including Queensland Health, Department of the Premier and Cabinet and the Public Safety Business Agency. As a lawyer, Mr Reilly worked in community legal centres such as the Refugee and Immigration Legal Service and Basic Rights Queensland. Mr Reilly holds Bachelor of Arts, Bachelor of Laws and a Master of Business Administration. He is admitted as a solicitor.

Angela Pyke

Deputy Ombudsman

Ms Pyke joined the Office in August 2018 as Deputy Ombudsman.

Before being appointed Deputy Ombudsman, she was Director of Financial Investigations with the Crime and Corruption Commission. Her career in the public sector spans more than 20 years. She commenced work in the Department of Primary Industries before undertaking roles in law enforcement as a financial investigator, working for the Queensland Crime Commission, and the Australian Crime Commission. Ms Pyke holds a Bachelor of Commerce, majoring in Accounting. She is a Certified Practising Accountant and a Graduate of the Australian Institute of Company Directors.

Leanne Robertson

Director, Corporate Services

Ms Robertson has more than 30 years' experience in the Queensland public sector, across a range of agencies. In previous work for the Office, she managed the Public Interest Disclosure Act oversight role and undertook senior roles in communication, research and governance. Ms Robertson holds a Bachelor of Business, a Graduate Diploma in Business Administration and a Graduate Certificate in Professional Legal Studies.

Audit Committee

The Audit Committee provided independent assurance and assistance to the Ombudsman on the risk, control and compliance frameworks and external accountability and responsibilities as prescribed in the *Financial Accountability Act 2009* and the Financial Accountability Regulation 2019.

In 2020–21, the committee oversaw the audits of the Office’s recruitment and selection processes, and records management. The committee also oversaw the implementation of the recommendations of the audit of the risk management framework.

No audit recommendations were received from the Queensland Audit Office (QAO) during the year, however, the QAO was represented at each meeting and provided information on issues to help improve practices.

The committee, which met five times in 2020–21, complied with the terms of its charter and had due regard to the Queensland Treasury Audit Committee Guidelines and overviewed the finalisation of the annual financial statements of the Office.

At 30 June 2021, the committee comprised two independent external members and an internal member:

- Ms Terry Campbell, Chair and External Member
- Mr Mark Nix, External Member
- Ms Angela Pyke, Deputy Ombudsman.

Only external members are eligible to receive payment. In 2020–21, Ms Campbell was paid \$3,380 and Mr Nix was paid \$1,200.

Internal audit

The purpose of the Office’s internal audit function is to provide independent, objective assurance and consulting services to add value and improve operations.

In 2020–21, internal audit delivered two reports:

- a review of the recruitment and selection processes
- a review of records management.

During the year, the Office’s Head of Internal Audit resigned. The Ombudsman is working with the Audit Committee to establish a new contract arrangement for audit services in 2021–22.

Risk management

The Office’s risk management framework was informed by its Strategic Plan 2018–22, which guided the identification and mitigation of risk.

In 2019–20, the Office undertook an internal audit of its risk management framework and most of the recommendations were implemented in 2020–21.

The reviewed risk management framework comprises an updated policy and procedures and risk appetite, as well as team-specific and office-wide risk management.

These elements provide the core structure for identifying, treating and monitoring risk through the ELT and SMT, with additional oversight from the Audit Committee.

The Office will continue to develop the Office’s risk management maturity in 2021–22.

Business continuity risk management

The Office continued to deliver services with minimal disruption from the COVID-19 pandemic. Lessons learned from the activation of the Office’s Business Continuity Plan in 2019–20 meant the disruptions related to lockdowns and movement restrictions did not significantly impact the Office’s work.

Actions to further the objects of the *Human Right Act 2019* (HR Act)

The Office undertook a number of activities to implement the HR Act. Many of these were ongoing in 2020–21 including:

- referral arrangements between this Office and the Queensland Human Rights Commission (QHRC), with Mr Scott McDougall, Human Rights Commissioner
- new officers completed the QHRC’s online training ‘Public entities and the Queensland *Human Rights Act 2019*’, and an internal training session on the rights protected under the Act
- further training for decision-makers within the Office.

Workforce policy and performance

Workforce

The Office's ELT and SMT reviewed workforce requirements as part of the planning process. Key drivers of workforce planning included protecting health, safety and wellbeing, attracting and retaining suitably skilled officers, and developing skills to support delivery of the Office's services.

Ombudsman officers are employed under the *Ombudsman Act 2001*. The terms and conditions of officers are set by the Governor-in-Council and are generally aligned to public service standards.

As of the last payroll of 2020–21, 59 officers were employed on a full-time, part-time, or casual basis, equating to 54.2 full-time equivalent (FTE) positions.

Women held 67% of senior roles, and made up two-thirds of officers overall. The Office's equal employment opportunity census showed 14% of officers identified as having a disability and 6% identified as having a language other than English as their first language. No officers identified as Aboriginal or Torres Strait Islander.

Officers are encouraged to find an appropriate work-life balance. During the year, the Office continued to offer flexible working options including accessing accrued time, leave, working part-time, job sharing, telecommuting and purchased leave arrangements, study arrangements, and a widened spread of working hours to accommodate changes resulting from COVID-19. The Office also provides facilities for nursing parents.

In 2020–21, each officer took an average of 8 days of unplanned leave, of which 7.6 days were recorded as sick leave. The Office's permanent separation rate was 13% (8 permanent separations). No early retirement, redundancy or retrenchment packages were paid during the reporting period.

Officer engagement is measured by participating in the Working for Queensland survey. The last survey was in 2019 as it was undertaken biennially. However, the Office will participate annually commencing in 2021.

Health and safety

The Workplace Health and Safety Committee continued to oversee general workplace health, safety and wellbeing, and also provided support as officers moved to a remote work model and returned to the Office.

The Office also provided free flu vaccines, workstation ergonomic assessments and access to a free Employee Assistance Program.

Code of Conduct

The Office's Code of Conduct guides its officers on appropriate ethical standards for work-related behaviour.

The code is based on the ethical principles and values contained in the *Public Sector Ethics Act 1994* (the PSE Act) and was developed in consultation with the officers. All officers are subject to the code and any relevant policies including the Office's Service Delivery Charter, Prevention and management of fraud and corruption control plan, Discipline policy, and Public Interest Disclosure policy.

The Office undertakes a number of practices to promote ethical conduct including:

- pre-employment screening
- discussing the code and relevant policies with new officers
- requiring officers to complete a comprehensive independence declaration and identify any potential conflicts of interest
- requiring refresher courses in public sector ethics and the Office's Code of Conduct, and ethical decision-making
- having regard to the code and relevant documents in the preparation of administrative procedures and planning.

Values

The Office's values of 'integrity', 'impartiality', and 'diligence' are communicated as part of the Strategic Plan 2018-22. These values are reflected in staff induction, the development of policies and procedures, and staff development.

Capability

Providing learning and development opportunities is significant to workforce satisfaction and to service delivery.

New officers undertook mandatory training and were provided information regarding health and safety, code of conduct, achievement planning, discipline, entitlements, and business processes.

The Office's capability development program in 2020-21 provided a schedule of training and development skills including leadership, technical, and health and wellbeing.

The Ombudsman's annual awards program acknowledged excellence for a person or team for upholding the Office's values of impartiality, diligence, and integrity. There were also a number of long service awards received ranging from 5 to 15 years of service.

Industrial relations

The Office operates under the Office of the Queensland Ombudsman Certified Agreement 2019, with an operative date of 27 July 2020.

Information systems and recordkeeping

The Office is committed to creating full and accurate records. The *Public Records Act 2002* informed the Office's Records management policy and procedures and recordkeeping manual. Records are retained and disposed of in line with the appropriate retention and disposal requirements and legislation.

All officers receive records management induction on commencement. Corporate records are managed in an electronic document and records management system (eDOCS) and complaint/investigation records are managed in a complaints management system (Resolve).

In 2020-21, the Office continued to improve record and information management by:

- undertaking an internal audit of records management resulting in a number of recommendations which have been identified as priority projects for 2021-22
- digitising processes such as making digital signatures the standard procedure, using digital forms for training feedback, and ensuring records that are born digital are not printed unless necessary
- using Archives Gateway to see the catalogue of Office records at Queensland State Archives, initiate transfer proposals, retrieve files, and create reading room requests.

This year, the Office continued to develop information technology and management systems to support service delivery including:

- supporting the entire workforce to be capable of remote work
- improved security of business systems and remote connections
- enhanced facilities to better deliver online training and online meetings
- installation of secure wi-fi.

Open data

This annual report includes information about the work of the Office and statistics about complaints and complaint handling.

Additional details of expenditure on consultancies and interpreters are available on the Office's website (www.ombudsman.qld.gov.au).

No overseas travel was undertaken in 2020-21.

Client satisfaction with our services

The Office regularly seeks feedback from clients about their experience in dealing with the Office's assessment and investigation service and uses this feedback to improve services.

Late in 2020-21, the Office implemented a new process for measuring client satisfaction following a review of past methodology. The process is in its early stages.

The Office continued to seek feedback on its training services. Results showed that 93% of participants reported training improved their decision-making capability.

Managing complaints about the Office

Complaints about the Office and requests for an internal review of decisions are a valuable source of feedback, and a means of identifying areas for improvement.

The Office's complaints management system (CMS) allows complaints about the Office to be managed in a fair, objective and timely way.

The CMS is supported by a policy and procedures, and appropriate recordkeeping. The policy is consistent with the Strategic Plan 2018-22, Service delivery charter, s 219A of the *Public Service Act 2008*, and s 97 of the *Human Rights Act 2019* (HR Act).

In 2020-21, 22 service delivery complaints were received, none of which were relevant to the HR Act.

Complaints related to poor customer service, inaccurate information, unfair treatment or tone. All complaints received were closed during the year. Five matters were substantiated.

Internal review of decisions

A complainant may request an internal review if they are unsatisfied with a decision made by the Office. An internal review is conducted by an officer who was not the original decision-maker.

A review of a complaint may:

- confirm, revoke or amend the original decision
- reopen the original investigation
- better explain the original decision
- offer an apology or some other remedy.

In 2020-21, 164 internal review requests were received and 180 finalised:

- the original decision was confirmed in 137 cases
- reviews were withdrawn by the complainant or declined by the Office in 30 cases
- decisions were not upheld in 13 cases.

No significant systemic improvements were identified or implemented during the year as a result of internal reviews.

Financial summary

Managing the budget

The Office ended the year in a secure financial position with adequate reserves and forecast income to fulfil its statutory responsibilities for 2021–22.

In 2020–21, the Office reported total income agreed with total expenditure, after recognising that \$554,000 in unused appropriation will be repaid in 2021–22.

Operational expenditure totalled \$8.830 million. This represented a 3.5% decrease from 2019–20.

	2018–19	2019–20	2020–21
Budget	\$9.205M	\$9.491M	\$9.467M
Actual	\$9.179M	\$9.154M	\$8.830M

Funding and revenue

The majority of funding was appropriation from the Queensland Government. Revenue is also generated from training programs offered to agencies on a partial cost-recovery basis.

Expenses

The biggest cost in delivering the Office's services is employee expenses, which combined with payments to employment agencies, represent 79% of total expenditure. A further 9% is committed to accommodation rental with the remaining 12% expended on general operating costs, including system improvements, other property expenses, information and telecommunication costs.

Assets

At 30 June 2021, the Office's assets totalled \$2.438 million, which comprised:

- plant and equipment \$0.129 million
- intangible assets \$0.017 million
- receivables and prepayments \$0.263 million
- cash at bank \$2.029 million.

Liabilities

As at 30 June 2021, the Office's liabilities totalled \$0.924 million, which included:

- \$0.720 million in payables
- \$0.204 million owing to employees.

Financial summary 2020–21 - Income statement

	Budget \$'000	Actual \$'000	Variance \$'000
Direct appropriations	8,951	8,397	(554)
User charges	481	321	(160)
Goods and services below fair value	-	108	108
Other revenue	35	4	(31)
Total income	9,467	8,830	-637
Employee expenses	7,704	6,822	882
Supplies and services	1,518	1,694	-176
Depreciation and amortisation	213	180	33
Other expenses	32	134	-102
Total expenses	9,467	8,830	637
Operating result	-	-	-

Financial summary 2020–21 - Balance sheet

	Actual \$'000
Cash assets	2,029
Receivables and prepayments	263
Non-current assets	2,438
Payables (including employee benefits)	923
Capital/contributed equity	1,515

In 2020–21, there were no budget to actual comparisons for the Statement of Financial Position as, due to COVID-19, these statements were not included in the published budget papers.

See Appendix C for the audited financial statements.

Public interest disclosures oversight report

The *Public Interest Disclosure Act 2010* (PID Act) facilitates disclosure, in the public interest, of information about wrongdoing in the public sector.

The Office of the Queensland Ombudsman is the oversight agency for the PID Act. Under the PID Act, the oversight functions include:

- monitoring the management of PIDs, including collecting statistics and monitoring trends
- reviewing the way public sector agencies deal with PIDs
- performing an educational and advisory role.

This section of the Office's annual report is the annual report on the operations of the PID Act, as required under s 61.

Monitoring PID management

Public sector agencies have obligations under the PID Act to:

- keep proper records of disclosures received or referred to them, including information purporting to be a public interest disclosure
- provide information to the oversight agency, in accordance with a standard made by the oversight agency.

Public Interest Disclosure Standard 3/2019 sets out the information agencies are required to provide, how it is to be submitted, and the timeframes in which the data should be reported and updated. Engagement initiatives have focused on assisting agencies to understand their reporting responsibilities.

In 2020–21, 1,766 PIDs were reported, an increase of 1.3% compared with the previous year. PIDs of corrupt conduct continued to be the most commonly reported type of wrongdoing (87.9%). The number of PIDs about maladministration increased and there was a slight increase in reports of 'substantial and specific danger to the health or safety of a person with a disability'.

As in previous years, the majority of PIDs were reported by state departments, followed by hospital and health services. The number of PIDs

reported by local councils increased and this may reflect training and engagement activities to build awareness of the PID Act within local councils, as well as publicity from Crime and Corruption Commission investigations.

On 26 June 2020, the relevant shareholding Ministers notified the boards of all government owned corporations (GOCs), except Queensland Investment Corporation, that they were now required to comply with the PID Standards.

GOCs are now subject to both the PID Act and Part 9.4AAA 'Protection for whistleblowers' of the *Corporations Act 2001* Cth (by virtue of s 5E(1) of the *Corporations Act* which provides that the 'Corporations legislation is not intended to exclude or limit the concurrent operation of any law of a State or Territory'). In practice, the *Corporations Act* and the PID Act both protect the disclosure of some kinds of wrongdoing that could amount to 'corrupt conduct' under the PID Act, and the PID Act also provides for certain disclosures by members of the public, for example, about environmental harm.

Disclosers

While all persons providing information assessed as a PID are entitled to the same protections under the PID Act, agencies are required to provide data on the 'type of discloser' to assist in monitoring and reporting trends. The number of PIDs reported by officers to their own agency declined by 9.6% compared to the previous financial year. PIDs reported by managers or supervisors to their own agency also declined by 9.4%.

For the third year in a row PIDs reported by 'role reporters' increased significantly (2019–20: 375; 2020–21: 521). In part, this demonstrates awareness by agencies that officers who identify wrongdoing in the course of the performance of their duties (e.g., human resources officers, auditors, inspectors and investigators) should have the disclosures dealt with under the PID Act. Anecdotally, it also reflects an increase in proactive auditing activities by agencies designed to identify wrongdoing, for example, inappropriate access to confidential information.

Finalisations

A total of 1,675 PIDs were reported as finalised. This represents the highest number of finalised PIDs since the Office became the oversight agency in 2013. It is considered that this is, in part, a consequence of the gazettal of Public Interest Disclosure Standard 3/2019 (March 2019), which requires agencies to enter and finalise data reports in a timely way.

Of the 1,675 PIDs finalised in 2020–21:

- 381 (22.7%) were closed on the basis that the agency decided that no action was required in accordance with s 30 of the PID Act
- 1,294 (77.3%) were closed following commencement of an investigation.

For the 381 PIDs closed in accordance with s 30 of the PID Act, agencies reported the following grounds for deciding not to investigate or take action:

- 204 (53.5%) were closed under s 30(1)(b) on the basis that the PID should be dealt with by another appropriate process
- 85 (22.3%) were finalised in accordance with s 30(1)(a) because the PID had already been investigated or dealt with by another appropriate process
- 26 (6.8%) were not actioned because the age of the information made it impracticable to investigate as provided at s 30(1)(c)
- 33 (8.7%) were concluded on the basis of both s 30(1)(a) and s 30(1)(c), that there was another appropriate process and because of the age of the information
- the balance of 33 PIDs (8.7%) were closed due to another ground or combination of grounds under s 30.

Investigations

In 2020–21, agencies reported on the outcome of 1,294 PID cases where an investigation had been commenced.

A comparison of data from PIDs reported in 2020–21 and finalised in 2020–21 compared to all cases finalised irrespective of when reported, shows that the rate of substantiation is lower and the proportion of cases not substantiated is higher for cases reported and finalised in the same year.

In previous years a trend had been evident of higher rates of discontinuation of investigations for cases reported and finalised in the same year, but this was not reflected in the 2020–21 data, as the rate of discontinuation for this group of cases dropped compared to the previous year (2019–20: 12%; 2020–21: 7.3%).

For all 1,294 finalised cases reported in 2020–21 where investigation had been commenced, the rate of matters where the PID was substantiated increased compared to the previous year (2019–20: 46%; 2020–21: 47.5%). However, the rate at which PIDs were partially substantiated declined (2019–20: 18.9%; 2020–21: 15.9%).

Overall, when discontinued investigations are excluded, 69.5% of finalised PIDs were either totally or partially substantiated, which is consistent with the previous year's result (2019–20: 70.4%).

Reviewing how agencies deal with PIDs

This year, the Office implemented the first PID self assessment audit, to:

- enable agencies to self assess their compliance with the PID Act and PID Standards
- collect data on compliance with the PID Act and PID Standards in accordance with the Office's monitoring and review functions
- identify training needs, support and resource gaps which the Office may address in accordance with its educational and advisory role.

The self assessment audit tool captures data about compliance with key elements of the three PID Standards. The existing public interest disclosure reporting database, RaPID, used by all agencies to report PIDs, was enhanced to enable agencies to respond to the audit online.

In August 2020, the Ombudsman wrote to all chief executive officers, advising of the Office’s intention to place more emphasis on monitoring compliance with the PID Act and PID Standards. Agencies were requested to submit responses by 30 September 2020. The Office undertook significant follow up with agencies to maximise the response. Follow up activity continued until 1 March 2021 and then the self assessment audit was closed.

Voluntary self assessments by agency type

	Audits administered	Responses completed	% Response rate
State departments	21	21	100%
Public universities/ TAFE	8	8	100%
Hospital and health services	16	16	100%
Government owned corporations	10	10	100%
Public service offices	7	7	100%
Statutory authorities	69	66	96%
Local councils	77	71	92%
TOTAL	208	199	95.6%

Self assessment responses show good progress towards compliance requirements:

- 97% of agencies have designated a PID Coordinator
- 94% of agencies reported that they have a PID procedure
- 89% of agencies stated that the PID procedure is published on their external-facing website

- 80% of agencies have reviewed their PID procedure since the PID Standards commenced
- 75% of agencies engage in PID awareness activities for officers at least once a year.

Identified areas for improvement include supporting public sector agencies to develop and implement a PID management program, and to provide PID training to their officers, particularly managers, supervisors and those with responsibility for receiving, assessing and managing PIDs.

The self assessment audit has provided a valuable whole-of-sector picture of the state of compliance with the PID Act and PID Standards. It has also helped the Office to identify areas where additional engagement, advice and resources to support agencies achieve compliance can be focused.

The self assessment audit will be used in 2021-22 to enable the Office to monitor progress, identify trends and assess the impact of engagement activities.

Education and advice

The Office continued to focus on engagement with agencies and the provision of education and advice, despite the challenges presented by public health directions and internal policies aimed at addressing the risks of the COVID-19 pandemic.

The delivery of face-to-face training continued to be impacted periodically throughout 2020–21. Considerable work was done to redesign PID training modules for ‘live online’ delivery using video conferencing software. Generally, these sessions were of shorter duration and for smaller groups than typical face-to-face programs.

Despite these circumstances, in 2020–21:

- 243 people participated in training sessions of 3 hours or longer (14 face-to-face and 3 online)
- 206 people attended sessions of less than 3 hours (5 face-to-face, 12 online and 1 hybrid session – presented face-to-face and online simultaneously).

Engagement with agencies through our quarterly PID Agency Network Training (PIDANT) webinars continued with a total of 403 participants attending the four webinars held in 2020–21, compared to a total of 260 participants in 2019–20 (across four webinars and four face-to-face meetings in Brisbane).

The monthly e-newsletter 'PIDmail' increased to 883 recipients. PIDANT and PIDmail are effective ways to engage with agencies and provide PID information and advice to agency PID Coordinators, and those with responsibility for PID identification, assessment or management.

Topics over the past year have included guidance on interpreting and implementing the PID Act and PID Standards, alerts about legal precedents, reports from other integrity agencies, relevant media articles and updates on training.

An enhanced approach was implemented for recording PID enquiries received from agencies in 2020–21. This allows more detailed analysis of the types of issues being raised when agencies contact the Office for assistance, advice or information. In total, 956 contacts were received in the following categories:

- 287 advice requests (interpretation and application of the Act and standards, PID management advice, support and reprisal risk assessment/prevention/remediation, etc)
- 18 feedback requests (policy/procedure reviews, feedback on templates, etc)
- 506 PID reporting database assistance requests (delete user, add user, delete case, edit case, reset password)
- 98 engagement requests (PIDANT, training, PIDmail, etc)
- 47 other enquiries (not elsewhere categorised).

PIDs reported by disclosure type

		2018-19	2019-20	2020-21
PID Act s 13	Corrupt conduct ¹	826	1,525	1,552
	Maladministration	82	65	87
	Misuse of public resources	39	47	28
	Public health or safety	36	27	18
	Environment ²	2	2	0
PID Act s 12	Disability	133	58	63
	Environment ²	8	2	3
	Reprisal	15	18	15
Total³		1,141	1,744	1,766

1. Corrupt conduct became a type of PID on 1 July 2014. The definition of corrupt conduct was amended on 1 March 2019 as a consequence of amendments to the *Crime and Corruption Act 2001*.
2. Disclosures of information about substantial and specific danger to the environment can be made by any person under s 12(1)(b) and (c) of the PID Act, and by public officers under s 13(1)(c).
3. A PID may include more than one type of disclosure (e.g., corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type.

PIDs reported by agency type

	2018-19	2019-20	2020-21
State departments	577	964	983
Hospital and health services	208	388	398
Local councils	130	129	163
Statutory authorities	98	96	94
University/TAFE	16	37	40
Public service offices	16	9	9
Government owned corporations	6	12	1
Total¹	1,051	1,635	1,688
1. A PID may include more than one type of disclosure (e.g., corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type.			

PIDs reported by discloser type

	2018-19	2019-20	2020-21
Employee of agency ¹	626	862	779
Manager/supervisor of agency	85	171	155
Role reporter ²	107	375	521
Employee of another public sector agency	93	103	105
Member of the public	50	25	30
Anonymous	90	99	98
Total³	1,051	1,635	1,688
1. 'Employee of agency' refers to the discloser being an employee of the agency reporting the PID.			
2. 'Role reporter' refers to an officer of an agency, for example an auditor or investigator, who has identified and reported information about wrongdoing in the course of performing their normal duties.			
3. A PID may include more than one type of disclosure (e.g., corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by discloser type.			

PIDs finalised in accordance with the PID Act

PID Act	Grounds for decision to take no action	2018-19	2019-20	2020-21
s 30 (1)(a)	The substance of the disclosure has already been investigated or dealt with by another process	75	72	85
s 30 (1)(b)	The disclosure should be dealt with by another appropriate process	34	66	204
s 30 (1)(c)	The age of the information makes it impracticable to investigate	6	4	26
s 30 (1)(d)	The disclosure is too trivial to warrant investigation and dealing with it would substantially and unreasonably divert the resources of the agency	4	3	9
s 30 (1)(e)	Another agency notified that investigation was not warranted	4	27	3
s 30 (1)(a) and s 30 (1)(b)	The substance of the disclosure has already been investigated or dealt with by another process and the disclosure should be dealt with by another appropriate process	-	1	9
s 30 (1)(a) and s 30 (1)(c)	The substance of the disclosure has already been investigated or dealt with by another process and the age of the information makes it impracticable to investigate	-	1	33
	Other combination of two or more grounds including s 30(1)(a)	4	2	5
	Other combination of two or more grounds not including s 30(1)(a)	-	4	7
Total		127	180	381

**PIDs investigation outcomes
- reported and closed in same financial year**

	2018-19	2019-20	2020-21
Substantiated	111	184	236
Partially substantiated	46	71	95
Not substantiated	100	105	186
Investigation discontinued	34	49	41
Total¹	291	409	558

1. This table reports on the PID matters reported and closed in the same financial year. This will vary from the total number of PIDs reported in that period.

**PIDs investigation outcomes
- all closures irrespective of when reported**

	2018-19	2019-20	2020-21
Substantiated	256	402	615
Partially substantiated	99	164	206
Not substantiated	224	238	360
Investigation discontinued	48	68	113
Total¹	627	872	1,294

1. This table reports on total PID matters closed in a financial year. This will vary from the total number of PIDs reported in that period.

PIDs totally or partially substantiated

	2018-19	2019-20	2020-21
Total PIDs for which investigation finalised	579	804	1,181
PIDs totally or partially substantiated	355	566	821
% finalised PIDs totally or partially substantiated	61.3%	70.4%	69.5%

Glossary and acronyms

Glossary

Administrative error

Decisions and administrative actions of public agencies that are unlawful, unreasonable, unjust, oppressive, improperly discriminatory or wrong. May also be referred to as 'maladministration'.

Client

A person who contacts the Ombudsman seeking service.

Complainant

A person who brings a complaint to the Ombudsman.

Complaint

An expression of dissatisfaction about an agency within jurisdiction. Complaints may comprise multiple issues in relation to an agency's administrative action or decision.

Complaint finalised

A complaint that is closed by the Ombudsman after assessment, advice and/or investigation.

Complaints management system (CMS)

A system for dealing with complaints.

Complaint received

A complaint received during the financial year.

Contact

Any contact with the Ombudsman through the Registration and Preliminary Assessment Team irrespective of whether the matter is within or outside jurisdiction.

Corporate governance

The system by which an organisation is controlled and operates, and the mechanisms by which it is held to account. Ethics, risk management, compliance and administration are all elements of corporate governance.

Direct referral

The referral of a premature complaint to the relevant agency for its consideration (with the complainant's permission).

Enquiry

Contact where the person seeks information or assistance but does not make a specific complaint.

Human rights complaint

Complaints about human rights breaches relating to acts and decisions made by Queensland public entities, as outlined in the *Human Rights Act 2019*.

Internal review

Review of a decision undertaken by the agency that made the initial decision.

Internal review request

If a complainant is not satisfied with the outcome of an assessment or investigation by the Ombudsman, they can ask that the decision be reviewed. Decisions are reviewed by another officer within the Office, who is more senior than the original decision-maker.

Investigation

The Ombudsman may decide to examine the administrative actions or decisions of an agency based on a complaint or on the Ombudsman's own initiative. Investigations may be conducted informally or by exercising formal powers under the Ombudsman Act.

Maladministration

Decisions and administrative actions of public agencies that are unlawful, unreasonable, unjust, oppressive, improperly discriminatory or wrong. May also be referred to as 'administrative error'.

Major investigation

An investigation where significant time and resources are expended on investigating systemic administrative errors, the results of which are tabled in Parliament.

Out of jurisdiction (OOJ)

A matter the Ombudsman does not have the power to investigate.

Own initiative investigation

Where the Ombudsman decides to undertake an investigation into certain issues without receiving a complaint.

Preliminary assessment

An analysis of a complaint by the Ombudsman to determine how it should be managed.

Premature complaint

A complaint that is determined to be too early for the Ombudsman's consideration because the complainant has not used the agency's full complaints management system.

Prisoner PhoneLink

A free telephone service, provided with the assistance of Queensland Corrective Services, that allows prisoners direct and confidential access to the Ombudsman at set times.

Public administration

The administrative practices of Queensland public sector agencies.

Public agency

A government department, statutory authority, council or public university that falls within the jurisdiction of the Ombudsman.

Public interest disclosure (PID)

A confidential disclosure of wrongdoing within the public sector that meets the criteria set out in the PID Act.

Public report

A report issued by the Ombudsman under part 6 division 2 of the Ombudsman Act. A report may be tabled in Parliament (s 52) or publicly released with the Speaker's authority (s 54).

Public sector agencies

A term covering state departments (including statutory authorities), local councils and public universities.

Recommendation

Advice provided by the Ombudsman to an agency to improve administrative practices. The Ombudsman cannot direct agencies to implement recommendations but they rarely refuse to do so. If agencies do refuse, the Ombudsman can require them to provide reasons and report to the relevant Minister, the Premier or Parliament if not satisfied with the reasons.

Recommendations may be made formally under s 50 of the Ombudsman Act or be an agreed action by the agency. Recommendations may be considered to be of direct benefit to a complainant (such as an apology or refund), or they may be about systemic improvements (such as improvement to policy).

Rectification

An outcome of an investigation where the Ombudsman finds an administrative error and/or negotiates a resolution with the agency as a result of the complaint (can be total or partial resolution).

Regional

This Office defines regional Queensland as the local council areas excluding the following: Noosa, Sunshine Coast, Moreton Bay, Brisbane, Redland, Logan, Gold Coast and Ipswich.

Review

The Ombudsman may conduct a review of the administrative practices and procedures of an agency and make recommendations for improvements.

State agencies

A term covering both state departments and statutory authorities.

Systemic issue

An error in an agency's administrative process that may impact on a number of people.

Acronyms

CMS	Complaints management system
FTE	Full-time equivalent employees
GOC	Government owned corporation
HR Act	<i>Human Rights Act 2019</i>
MP	Member of Parliament
NRS	National Relay Service
OOJ	Out of jurisdiction
PIDs	Public interest disclosures
PID Act	<i>Public Interest Disclosure Act 2010</i>
QHRC	Queensland Human Rights Commission

Appendices

Appendix A: Service delivery statement

This is the end of year position for all measures published in the Queensland Ombudsman's Service Delivery Statement.

Independent review of complaints about government administration	2020-21 Target/Est	2020-21 Actual
<i>Effectiveness measure</i> Proportion of investigations resulting in agency rectification action	15%	14%
Proportion of clients satisfied/very satisfied with the level of service provided by the Office ¹	80%	-
Proportion of investigations completed within target timeframes ²	90%	84%
Clearance rate for complaints	100%	99%
<i>Efficiency measure</i> Average cost to manage each new contact ³	\$166	\$145
<ol style="list-style-type: none"> 1. The Office conducted a review of its methodology for this measure during 2020-21 and the client satisfaction survey results are not yet available. The new system will provide timely feedback and allow the Office to invite more survey participants. The Office has continued to seek feedback on its training services and as at the end of 2020-21, 93% of participants reported training improved their decision-making capability. 2. The Office experienced recruitment and process delays due to the impacts of COVID-19 which contributed to the variance between the 2020-21 Target/Estimate and the 2020-21 Actual. 3. The variance between the 2020-21 Target/Estimate and the 2020-21 Actual is due to lower than expected salary expenditure. This is attributed to delays in recruitment processes due to COVID-19 impacts. 		

Appendix B: Statistical report

Table 1: Contacts received by file type¹

	2018-19	2019-20	2020-21
Complaint	7,817	7,207	7,051
Out of jurisdiction	2,858	2,677	2,553
Enquiry	869	1,040	990
Review request	132	150	164
Total	11,676	11,074	10,758

1. Excludes investigations initiated by the Ombudsman.

Table 2: Contacts received by channel type

	2018-19	2019-20	2020-21
Telephone ¹	7,195	6,287	5,916
Online ²	3,741	3,858	4,052
Other ³	740	929	790
Total	11,676	11,074	10,758

1. Telephone includes messages left via voicemail and Prisoner PhoneLink.
 2. Online includes email and the online complaint form.
 3. Other includes in-person complaints, correctional centre interviews and written complaints.

Table 3: Complaints received by agency type

	2018-19	2019-20	2020-21
State departments	4,358	3,934	4,090
Statutory authorities	1,068	1,053	983
Local councils	2,047	1,859	1,731
Public universities	340	352	233
Other/unknown/ private/confidential	4	9	14
Total	7,817	7,207	7,051

Table 4: Complaints received about statutory authorities

	2018-19	2019-20	2020-21
Queensland Building and Construction Commission	213	196	228
The Public Trustee	183	194	155
Legal Aid Queensland	140	132	108
TAFE Queensland	114	86	104
WorkCover Queensland	98	115	88
Office of the Health Ombudsman	110	105	82
Legal Services Commission	34	22	25
Residential Tenancies Authority	25	33	20
Queensland Urban Utilities	24	24	16
Unity Water	20	10	7
Other statutory authorities ¹	107	136	150
Total	1,068	1,053	983

1. For 2020-21, other statutory agencies with complaints included: Queensland Rail (11), Energy and Water Ombudsman (9), Electoral Commission (9), Office of the Independent Assessor (9), Queensland Racing Integrity Commission (8), Office of the Information Commissioner (8), Gold Coast Waterways Authority (8), SEQWater (8), Queensland Rural and Industry Development Authority (7).

Table 5: Complaints received about state departments

	Notes	2018-19	2019-20	2020-21																																														
Queensland Corrective Services		825	981	872	<p>1. Machinery of Government changes became effective November 2020 and were implemented in the Office's case management system for complaints received from 1 December 2020. The departments particularly impacting the recording of complaints by this Office are:</p> <table border="1"> <thead> <tr> <th colspan="2">Pre-November 2020 structure</th> <th>Department from November 2020 onwards</th> </tr> <tr> <th>Department</th> <th>Division</th> <th></th> </tr> </thead> <tbody> <tr> <td rowspan="2">Child Safety, Youth and Women</td> <td>Child Safety and Youth Justice</td> <td>Children, Youth Justice and Multicultural Affairs</td> </tr> <tr> <td>Women and Violence Prevention</td> <td>Justice and Attorney-General</td> </tr> <tr> <td rowspan="3">Housing and Public Works</td> <td>Building and Asset Management</td> <td>Energy & Public Works</td> </tr> <tr> <td>Sport and Recreation</td> <td>Tourism, Innovation and Sport</td> </tr> <tr> <td>Housing and Digital Economy</td> <td>Communities, Housing and Digital Economy</td> </tr> <tr> <td rowspan="2">Communities, Disability Services and Seniors</td> <td>Communities</td> <td>Communities, Housing and Digital Economy</td> </tr> <tr> <td>Seniors and Disability Services</td> <td>Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships</td> </tr> <tr> <td>Aboriginal and Torres Strait Islander Partnerships</td> <td>-</td> <td>Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships</td> </tr> <tr> <td rowspan="2">State Development, Tourism and Innovation</td> <td>State Development</td> <td>State Development, Infrastructure, Local Government and Planning</td> </tr> <tr> <td>Tourism</td> <td>Tourism, Innovation and Sport</td> </tr> <tr> <td rowspan="3">Local Government, Racing and Multicultural Affairs</td> <td>Local Government</td> <td>State Development, Infrastructure, Local Government and Planning</td> </tr> <tr> <td>Racing</td> <td>Education</td> </tr> <tr> <td>Multicultural Affairs</td> <td>Children, Youth Justice and Multicultural Affairs</td> </tr> <tr> <td rowspan="3">Natural Resources, Mines and Energy</td> <td>Natural Resources and Mines</td> <td>Resources</td> </tr> <tr> <td>Water</td> <td>Regional Development, Manufacturing and Water</td> </tr> <tr> <td>Energy</td> <td>Energy and Public Works</td> </tr> </tbody> </table> <p>2. In May 2019, responsibility for Youth Justice Services moved from the Department of Child Safety, Youth and Women to the Department of Youth Justice</p> <p>3. For 2020-21, other state government department complaints included those from: Department of Natural Resources, Mines and Energy (19), Department of Resources (14), Department of Regional Development, Manufacturing and Water (5), Energy and Public Works (9), Department of Agriculture and Fisheries (50), Department of Environment and Science (53), Department of Employment, Small Business and Training (20), QSuper (2), Department of State Development, Tourism and Innovation (4), Department of State Development, Infrastructure, Local Government and Planning (5), Tourism Innovation and Sport (1)</p>	Pre-November 2020 structure		Department from November 2020 onwards	Department	Division		Child Safety, Youth and Women	Child Safety and Youth Justice	Children, Youth Justice and Multicultural Affairs	Women and Violence Prevention	Justice and Attorney-General	Housing and Public Works	Building and Asset Management	Energy & Public Works	Sport and Recreation	Tourism, Innovation and Sport	Housing and Digital Economy	Communities, Housing and Digital Economy	Communities, Disability Services and Seniors	Communities	Communities, Housing and Digital Economy	Seniors and Disability Services	Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships	Aboriginal and Torres Strait Islander Partnerships	-	Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships	State Development, Tourism and Innovation	State Development	State Development, Infrastructure, Local Government and Planning	Tourism	Tourism, Innovation and Sport	Local Government, Racing and Multicultural Affairs	Local Government	State Development, Infrastructure, Local Government and Planning	Racing	Education	Multicultural Affairs	Children, Youth Justice and Multicultural Affairs	Natural Resources, Mines and Energy	Natural Resources and Mines	Resources	Water	Regional Development, Manufacturing and Water	Energy	Energy and Public Works
Pre-November 2020 structure		Department from November 2020 onwards																																																
Department	Division																																																	
Child Safety, Youth and Women	Child Safety and Youth Justice	Children, Youth Justice and Multicultural Affairs																																																
	Women and Violence Prevention	Justice and Attorney-General																																																
Housing and Public Works	Building and Asset Management	Energy & Public Works																																																
	Sport and Recreation	Tourism, Innovation and Sport																																																
	Housing and Digital Economy	Communities, Housing and Digital Economy																																																
Communities, Disability Services and Seniors	Communities	Communities, Housing and Digital Economy																																																
	Seniors and Disability Services	Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships																																																
Aboriginal and Torres Strait Islander Partnerships	-	Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships																																																
State Development, Tourism and Innovation	State Development	State Development, Infrastructure, Local Government and Planning																																																
	Tourism	Tourism, Innovation and Sport																																																
Local Government, Racing and Multicultural Affairs	Local Government	State Development, Infrastructure, Local Government and Planning																																																
	Racing	Education																																																
	Multicultural Affairs	Children, Youth Justice and Multicultural Affairs																																																
Natural Resources, Mines and Energy	Natural Resources and Mines	Resources																																																
	Water	Regional Development, Manufacturing and Water																																																
	Energy	Energy and Public Works																																																
Department of Education		570	512	493																																														
Queensland Health		427	351	488																																														
Department of Children, Youth Justice and Multicultural Affairs	¹	-		413																																														
Department of Communities, Housing and Digital Economy	¹			286																																														
Department of Justice and Attorney-General	¹	258	216	264																																														
Department of Transport and Main Roads		328	296	264																																														
Department of Child Safety, Youth and Women	¹	680	609	263																																														
Queensland Treasury		280	127	210																																														
Department of Housing and Public Works	¹	591	516	229																																														
Department of Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships	¹			47																																														
Queensland Police Service		84	50	43																																														
Department of Youth Justice	^{1, 2}	-	38	12																																														
Queensland Fire and Emergency Services		40	15	11																																														
Public Safety Business Agency		1	-	8																																														
Department of Communities, Disability Services and Seniors	¹	49	12	4																																														
Department of the Premier and Cabinet		2	9	1																																														
Other state government entities	^{1, 3}	223	202	182																																														
Total		4,358	3,934	4,090																																														

Table 6: Complaints received about local councils by category

	2018-19	2019-20	2020-21
Laws and enforcement	288	199	226
Environmental management	260	231	209
Conduct	67	168	187
Development and building controls	298	252	184
Rates and valuations	223	158	143
Roads	164	115	92
Sewerage and drainage	74	70	67
Internal review / appeal	56	65	61
Financial management	33	76	50
Water supply	64	53	48
Council properties	70	54	41
Complaint management	69	52	37
Other ¹	381	366	386
Total	2,047	1,859	1,731

1. For 2020-21, other complaint categories included: land use and planning (42), personnel (40), governance (29), parks and reserves (53), customer service (51), investigation (20), decision (17), waste management (23), information management (11), traffic and transport (25), legal services (20), documentation (20), PID process (9), public health (8), procedure (9), reasons (1), and risk management (8).

Table 7: Complaints received about public universities by category

In 2019-20, the Office updated the categories used to record complaints about public universities to better reflect the nature of the complaint and for improved inter-jurisdictional comparison. As such, the categories of complaints prior to 2019-20 are not comparable and have been shown separately.

	2019-20	2020-21
Fees, refunds, charges, written agreements	45	39
Grades, assessment, examinations	72	32
Student grievance	15	25
Deferral, suspension, cancellation	18	24
Attendance, progress, course duration, course content	44	20
Internal review / appeal	11	10
Conduct	12	9
Enrolment	42	9
Management of academic misconduct	21	9
Transfers between providers	25	8
Request for academic transcript, certificate or other records	4	5
Employee grievance	10	4
Provider complaints and appeal process	5	3
Other	28	36
Total	352	233

	2018-19
Student grievance	95
Exclusion	95
Assessment and review of grade	54
Enrolment	51
Employee grievance	16
Internal review	12
Investigation	7
Other	10
Total	340

Table 8: Complaints received and brought forward^{1,2}

	2018-19	2019-20	2020-21
Complaints received from contacts	7,817	7,207 ³	7,051
Complaints brought forward	153	184	176
1. Complaints brought forward may be reclassified on preliminary assessment. 2. Excludes investigations initiated by the Ombudsman. 3. Revised from 7,204 reported in 2019-20.			

Table 9: Complaints finalised and brought forward¹

	2018-19	2019-20	2020-21
Complaints finalised	7,831	7,231	6,994
Complaints open at year end	184	176	211
1. Excludes investigations initiated by the Ombudsman.			

Table 10: Reasons why complaints were finalised at preliminary assessment

	2018-19	2019-20 ¹	2020-21
Referred for internal review by agency	4,802	4,408	3,572
Await outcome of current decision process	718	554	285
Appeal right should be exhausted	268	308	1,122
Other complaints entity has investigated/ will investigate	243	346	315
Insufficient information / Complaint to be put in writing	222	136	158
Not accepted as representative complaint	-	41	99
Investigation unnecessary or unjustifiable	68	97	91
Out of time	51	88	86
Appeal right exhausted and further investigation unnecessary	57	49	44
Out of jurisdiction	39	18	7
Insufficient direct interest	48	12	71
Other	1	-	6
Total	6,517	6,057	5,856
1. Revised total from 6,050 reported in 2019-20.			

Table 11: Outcome of complaints/investigations finalised

	2018-19	2019-20	2020-21
Finalised at preliminary assessment ¹	6,517	6,057 ²	5,856
Declined at outset/ preliminary assessment	6,517	6,057 ²	5,856
Rectified during preliminary assessment	-	-	-
Withdrawn	82	41	79
Withdrawn by complainant before investigation commenced	65	34	72
Withdrawn by complainant during investigation	17	7	7
Investigated ³	1,238	1,133 ⁴	1,064
Investigation discontinued	311	274	362
Investigation completed	927	859	702
Total	7,837	7,231	6,999

1. Includes complaints declined for further investigation as the matter remains premature with complaint pathways still available to the complainant.
2. Revised from 6,050 reported in 2019-20.
3. Investigations include complaints or PIDs referred for investigation after a preliminary assessment and Ombudsman initiatives.
4. Revised from 1,140 reported in 2019-20.

Table 12: Time to finalise complaints

	2018-19	2019-20	2020-21
Less than 10 days	81%	85%	82%
10-30 days	13%	9%	11%
31-60 days	3%	3%	4%
61-90 days	<1%	<1%	<1%
91-180 days	1%	<2%	1%
181-270 days	<1%	<1%	<1%
271-365 days	<1%	<1%	<1%
More than 365 days	<1%	<1%	<1%

Table 13: State agency outcomes

	2018-19	2019-20	2020-21
No further investigation warranted	184	154	234
No error identified	401	337	328
Rectified	118	101	82
- Informally resolved	111	81	79
- Finding of administrative error	7	20	3
Withdrawn	7	5	4
Total	710	597	648
- State departments	502	408	433
- Statutory authorities	208	189	215

Table 14: Local council outcomes

	2018-19	2019-20	2020-21
No further investigation warranted	110	104	113
No error identified	217	197	164
Rectified	58	51	38
- Informally resolved	57	51	34
- Finding of administrative error	1	-	4
Withdrawn	3	-	1
Total	388	352	316

Table 15: Public university outcomes

	2018-19	2019-20	2020-21
No further investigation warranted	17	15	15
No error identified	117	151	65
Rectified	16	21	25
- Informally resolved	16	21	25
- Finding of administrative error	-	-	-
Withdrawn	7	2	2
Total	157	189	107

Table 16: Types of administrative errors found through investigations¹

	2018-19	2019-20	2020-21
Unreasonable or unjust	7	17	4
Contrary to law	1	3	1
Based on a mistake of law or fact	-	-	1
Wrong	-	-	1
Total	8	20	7

1. Administrative error types relate only to recommendations made by the Ombudsman. Agreed actions are excluded.

Table 17 Investigative recommendations categories

	2018-19	2019-20	2020-21
Improve policy or procedure	77	87	51
Provide better explanation or reasons	46	34	37
Review decision	30	36	33
Expedite action	29	36	28
Change decision	29	16	16
Follow policy or procedure	5	7	10
Explanation given by agency	13	13	7
Admit error or apologise	7	4	4
Provide training	3	2	3
No action necessary by agency	1	1	1
Financial remedy	9	8	-
Other	1		-
Total	250	244	190

Table 18 Types of recommendations made to public sector agencies

	2018-19	2019-20	2020-21
Formal	30	30	1
Agreed	220	214	189
Total	250	244	190

Table 19: Number of recommendations made to public sector agencies

	2018-19	2019-20	2020-21
Direct benefit	145	126	116
Systemic	105	118	74
Total	250	244	190

Table 20: Agencies that participated in group session training for Good decisions (GD), Public sector ethics (PSE), Complaints management (CM) and Managing unreasonable complainant conduct (MUCC)

Agency type	Name	Training type
Local councils	Banana Shire Council	CM
	Brisbane City Council	GD
	City of Gold Coast	GD
	Fraser Coast Regional Council	MUCC
	Logan City Council	CM
	Longreach Regional Council	GD, CM
	Winton Regional Council	CM
State agencies	Department of Agriculture and Fisheries	GD, MUCC
	Office of the Director of Child Protection Litigation	GD
	Department of Education	GD
	Department of Housing and Public Works	CM
	Department of Justice and Attorney-General	MUCC
	Department of the Premier and Cabinet	PSE
	Department of Resources	MUCC
	Department of Transport and Main Roads	GD, CM
	Forensic Disability Service	GD
	Great Barrier Reef Marine Park Authority	CM
	Legal Aid Queensland	GD
	Office of Industrial Relations	CM
	Queensland Corrective Services	GD
	Queensland Building and Construction Commission	GD, PSE, CM, MUCC
	Resources Safety and Health Queensland	CM
	Unity Water	CM, MUCC
	Wet Tropics Management Authority	GD

Table 21: PID training sessions and participant numbers

	2018-19		2019-20		2020-21	
	Session No.	Participant No.	Session No.	Participant No.	Session No.	Participant No.
PID Training Module 1: Assessment and Management (open) ¹	5	142	2	81	-	-
PID Training Module 2: Risk Assessment and Protection (open)	5	134	2	60	-	-
PID Training Module 3: Support (open)	2	59	3	82	-	-
PID Training Module 1: Assessment and Management (agency) ²	1	18	1	42	5	59
PID Training Module 2: Risk Assessment and Protection (agency)	-	-	1	40	-	-
PID Training Module 3: Support (agency)	-	-	3	33	4	105
PID Training Modules 1, 2 and 3: PID Management (agency)	2	30	7	84	1	7
PID Introductory Workshop (open)	4	73	-	-	-	-
PID Introductory Workshop (agency)	20	239	10	105	3	20
Managing Organisational Risk	-	-	-	-	4	52
Training of 3 hours + duration	39	695	29	527	17	243
PID Awareness Session (open)	1	17	-	-	-	-
PID Awareness Session (agency)	18	335	21	360	3	27
PID Managing Organisational Risk (agency)	-	-	-	-	10	115
Other PID presentations	22	307	12	345	5	64
Total	80	1,354	62	1,232	35	449

1. Open sessions are publicised to all agencies, and participants from a number of agencies attend.
2. Agency sessions are presented in-house and tailored to the requirements of the client agency.

Appendix C: Audited financial statements

**Office of the
Queensland Ombudsman**

**Financial Statements
for the period ended 30 June 2021**

TABLE OF CONTENTS

Financial Statements	Statement of Comprehensive Income		Page 4	
	Statement of Financial Position		Page 5	
	Statement of Changes in Equity		Page 6	
	Statement of Cash Flows (including Notes to the Statement of Cash Flows)		Page 7	
Notes to the Financial Statements	Section 1 About the Office and this Financial Report	A1	Basis of Financial Statement Presentation	Page 9
		A1-1	General Information	Page 9
		A1-2	Compliance with Prescribed Requirements	Page 9
		A1-3	Presentation Details	Page 9
		A1-4	Authorisation of Financial Statements for Issue	Page 10
		A1-5	Basis of Measurement	Page 10
		A1-6	The Reporting Entity	Page 10
	A2	Objectives of the Office	Page 10	
	Section 2 Notes about our Financial Performance	B1	Revenue	Page 11
		B1-1	Appropriation Revenue	Page 11
		B1-2	User Charges and Fees	Page 11
		B1-3	Services Received Below Fair Value	Page 11
		B2	Expenses	Page 12
B2-1		Employee Expenses	Page 12	
B2-2		Supplies and Services	Page 13	
B2-3	Depreciation and Amortisation	Page 14		
B2-4	Other Expenses	Page 14		
Section 3 Notes about our Financial Position	C1	Cash and Cash Equivalents	Page 15	
	C2	Receivables	Page 15	
	C3	Property, Plant and Equipment and Depreciation Expense	Page 16	
	C3-1	Closing Balances and Reconciliation of Carrying Amount	Page 16	
	C3-2	Recognition and Acquisition	Page 16	
	C3-3	Measurement using Historical Cost	Page 16	
	C3-4	Depreciation Expense	Page 17	
C3-5	Impairment	Page 17		

	C4	Intangibles and Amortisation Expense	Page 18
	C4-1	Closing Balances and Reconciliation of Carrying Amount	Page 18
	C4-2	Recognition and Measurement	Page 18
	C4-3	Amortisation expense	Page 18
	C4-4	Impairment	Page 19
	C5	Payables	Page 19
	C6	Accrued Employee Benefits	Page 19
	D1	Financial Risk Disclosures	Page 20
	D1-1	Financial Instrument Categories	Page 20
	D1-2	Financial Risk Management	Page 20
Section 4 Notes about Risks and Other Accounting Uncertainties	D2	Contingencies	Page 20
	D3	Commitments	Page 21
	D4	Events Occurring after the Reporting Date	Page 21
	D5	Future Impact of Accounting Standards Not Yet Effective	Page 21
Section 5 Notes about our Performance compared to Budget	E1	Budgetary Reporting Disclosures	Page 22
	E2	Budget to Actual Comparison – Statement of Comprehensive Income	Page 22
	E2-1	Explanation of Major Variances – Statement of Comprehensive Income	Page 23
	F1	Key Management Personnel (KMP) Disclosures	Page 24
	F2	Related Party Transactions	Page 26
Section 6 Other Information	F3	Taxation	Page 26
	F4	Climate Risk Disclosure	Page 26
	F5	Impact of COVID-19	Page 26
Certification		Management Certificate	Page 27

Office of the Queensland Ombudsman
Statement of Comprehensive Income
for the period ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Appropriation revenue	B1-1	8,397	8,628
User charges and fees	B1-2	321	417
Services received below fair value	B1-3	108	108
Other revenue		4	1
Total Income		8,830	9,154
Expenses			
Employee expenses	B2-1	6,822	7,163
Supplies and services	B2-2	1,694	1,686
Depreciation and amortisation	B2-3	180	171
Other expenses	B2-4	134	134
Total expenses		8,830	9,154
Operating result for the year		-	-
Other comprehensive income		-	-
Total comprehensive income		-	-

The accompanying notes form part of these financial statements.

Office of the Queensland Ombudsman
Statement of Financial Position

as at 30 June 2021

	Note	2021 \$'000	2020 \$'000
Current assets			
Cash and cash equivalents	C1	2,029	1,894
Receivables	C2	166	84
Prepayments		97	119
Total current assets		2,292	2,097
Non-current assets			
Property, plant and equipment	C3	129	231
Intangible assets	C4	17	50
Total non-current assets		146	281
Total assets		2,438	2,378
Current liabilities			
Payables	C5	698	549
Accrued employee benefits	C6	225	314
Total current liabilities		923	863
Total liabilities		923	863
Net assets		1,515	1,515
Equity			
Contributed equity		880	880
Accumulated surplus		635	635
Total equity		1,515	1,515

The accompanying notes form part of these financial statements.

Office of the Queensland Ombudsman
Statement of Changes in Equity

for the period ended 30 June 2021

	Accumulated surplus	Contributed equity	Total
	\$'000	\$'000	\$'000
Balance as at 1 July 2019	635	880	1,515
Operating result	-	-	-
Balance as at 30 June 2020	<u>635</u>	<u>880</u>	<u>1,515</u>
Operating result	-	-	-
Balance as at 30 June 2021	<u>635</u>	<u>880</u>	<u>1,515</u>

The accompanying notes form part of these financial statements.

Office of the Queensland Ombudsman
Statement of Cash Flows
for the period ended 30 June 2021

Note	2021	2020
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	8,574	9,005
User charges and fees	301	413
GST input tax credits from Australian Tax Office	194	191
GST collected from customers	34	36
Other	4	1
<i>Outflows:</i>		
Employee expenses	(6,984)	(7,085)
Supplies and services	(1,693)	(1,793)
GST paid to suppliers	(193)	(181)
GST remitted to Australian Taxation Office	(31)	(45)
Other	(26)	(26)
Net cash provided by operating activities	180	516
CF-1		
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for plant and equipment and intangibles	(45)	-
Net cash (used in) investing activities	(45)	-
Net increase in cash and cash equivalents	135	516
Cash and cash equivalents - opening balance	1,894	1,378
Cash and cash equivalents - closing balance	2,029	1,894
C1		

The accompanying notes form part of these financial statements.

Notes to the Statement of Cash Flows

CF-1 Reconciliation of operating result to net cash provided by operating activities

	2021 \$'000	2020 \$'000
Operating (deficit)/surplus	-	-
<i>Non-cash items included in the operating result:</i>		
Depreciation and amortisation expense	180	171
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	(82)	128
(Increase)/decrease in prepayments	22	(70)
Increase/(decrease) in accounts payables	149	286
Increase/(decrease) in accrued employee benefits	(89)	1
Net cash provided by operating activities	180	516

Section 1 About the Office and this Financial Report

A1 Basis of Financial Statement Presentation

A1-1 General Information

The Queensland Ombudsman is an independent officer of the Parliament appointed by the Governor-in-Council. The Ombudsman's dual role is to investigate administrative actions of agencies and improve the quality of decision-making and administrative practice in agencies. The Ombudsman also has oversight responsibilities for public interest disclosures. The scope and powers of the Ombudsman are incorporated in the *Ombudsman Act 2001*.

For financial reporting purposes, the Office of the Queensland Ombudsman is a department in terms of the *Financial Accountability Act 2009* and is subsequently consolidated into the Financial Statements of the State of Queensland.

The head office and principal place of business is:

Level 18, 53 Albert Street
Brisbane QLD 4000

A1-2 Compliance with Prescribed Requirements

The Office of the Queensland Ombudsman has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2020.

The Office 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.

A1-3 Presentation Details

Currency and Rounding

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

Comparatives

Comparative information reflects the audited 2019-20 audited financial statements.

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 Office 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 Queensland Ombudsman, Director, Corporate Services Unit and Chief Financial Officer at the date of signing the Management Certificate.

A1-5 Basis of Measurement

Historical cost is used as the measurement basis, unless otherwise stated. This means that assets are recorded at their initial cost and are not subsequently revalued and liabilities are valued at the amount initially 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.

A1-6 The Reporting Entity

The financial statements include all income, expenses, assets, liabilities and equity of the Office of the Queensland Ombudsman. The Office does not control any entities.

A2 Objectives of the Office

The vision of the Office of the Queensland Ombudsman is “Fair and accountable public administration in Queensland”. The responsibilities of the Office include:

- providing people with independent and effective review of the administrative actions and decisions of agencies
- helping agencies improve their decision-making and administrative practice
- monitoring and reviewing the management of public interest disclosures (PIDs) and providing education and advice about PIDs.

The Office is funded for the departmental services it delivers principally by parliamentary appropriations. It also provides training on a fee for service basis.

Section 2 Notes About Our Financial Performance

B1 Revenue

B1-1 Appropriation Revenue

Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in operating result	2021 \$'000	2020 \$'000
Budgeted appropriation revenue for services	8,574	8,935
Supplementary amounts:		
Unforeseen expenditure - enterprise bargaining	-	70
Total appropriation received (cash)	8,574	9,005
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	377	-
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(554)	(377)
Appropriation revenue recognised in statement of comprehensive income	8,397	8,628

In 2021 deferred appropriation payable predominantly resulted from unused appropriation from savings in employment costs.

In 2020 deferred appropriation payable predominantly resulted from deferrals of \$257,000 of expenditure on supplies and services and \$120,000 unused appropriation from savings in employment costs.

Accounting policy - Appropriation revenue

Appropriations received from the State Government are recognised as revenue when received.

B1-2 User Charges and Fees

Accounting policy - User charges and fees

Revenue from training courses conducted by the Office is recognised when the training course has been delivered, which is the sole performance obligation. Revenue received for training yet to be delivered at balance date is recognised as unearned revenue.

B1-3 Services Received Below Fair Value

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. The Office recognises the free of charge archival services it receives from Queensland State Archives for the storage of permanent records.

B2 Expenses

B2-1 Employee Expenses

	2021	2020
	\$'000	\$'000
Employee Benefits		
Wages and salaries	5,247	5,605
Annual leave levy/expense	524	563
Long service leave levy/expense	133	123
Employer superannuation contributions	706	736
Other employee benefits	53	23
Employee related expenses		
Workers' compensation premium	29	30
Other employee related expenses	130	83
Total	6,822	7,163
	2021	2020
	No.	No.
Full-time equivalent employees*	54	58

* FTE data as at 30 June 2021 (based upon the fortnight ending 2 July 2021).

Accounting policy - Wages and salaries

Salaries and wages due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the Office 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 Office 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 Office 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.

Accounting policy - Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment. Contributions are expensed in the period in which they are paid or payable.

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. The Office's obligations are limited to those contributions paid.

Key management personnel and remuneration disclosures are detailed in Note F1.

B2-2 Supplies and Services

	2021	2020
	\$'000	\$'000
Accommodation	819	788
Computer support	201	235
Consultants and contractors	202	116
Payments to employment agencies	122	147
Telephones/communication	69	76
Office equipment	61	82
Office maintenance	55	48
Legal costs	52	9
Travel including education and engagement	19	71
General supplies and services	94	114
Total	1,694	1,686

Accounting policy – Supplies and services

Expenses are recognised in the Statement of Comprehensive Income in the period in which the Office receives the goods or services.

Accounting policy – 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 these schemes.

Payments are expensed as incurred and categorised within the office accommodation line item.

B2-3 Depreciation and Amortisation

	2021	2020
	\$'000	\$'000
Depreciation	147	138
Amortisation	33	33
Total	180	171

Refer to note C3-4 and note C4-3 for accounting policies relating to depreciation and amortisation respectively.

B2-4 Other Expenses

	2021	2020
	\$'000	\$'000
External audit fees	20	20
Sundry expenses	6	6
Storage services received free of charge from Queensland State Archives	108	108
Total	134	134

Disclosures relating to other expenses

Audit fees

Total external audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial year are \$20,000 (2020: \$20,000). There are no non-audit services included in this amount.

Storage services received free of charge from Queensland State Archives

The corresponding income recognised for the archival storage services provided by State Archives is shown in the statement of comprehensive income.

Section 3 Notes About Our Financial Position

C1 Cash and Cash Equivalents

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 receipted but not banked at 30 June as well as deposits at call with financial institutions.

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

C2 Receivables

	2021 \$'000	2020 \$'000
Trade debtors	22	7
GST receivable	22	23
GST payable	(4)	-
	18	23
Annual leave reimbursements	108	43
Long service leave reimbursements	18	11
	126	54
Total	166	84

Accounting policy - Receivables

Receivables are recognised at the amounts due at the time of sale or service delivery (i.e. the agreed purchase/contract price). Annual leave and long service leave reimbursements are claimed and recognised on a quarterly basis.

Disclosure - Credit risk

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets inclusive of any allowance for impairment.

Accounting policy – Impairment of receivables

An allowance for impairment may be reported to reflect the occurrence of loss events. No loss allowance is recorded for receivables from Queensland state or local government agencies, or Australian Government agencies on the basis of materiality.

There were no bad debts written off during the financial year, nor any receivables impaired.

C3 Property, Plant and Equipment and Depreciation Expense

C3-1 Closing Balances and Reconciliation of Carrying Amount

	2021 \$'000	2020 \$'000
Plant and equipment		
At cost	951	943
Less: Accumulated depreciation	(822)	(712)
Carrying amount as at 30 June	129	231
<i>Represented by movements in carrying amounts:</i>		
Carrying amount at 1 July	231	369
Acquisitions	45	-
Depreciation	(147)	(138)
Carrying amount at 30 June	129	231

C3-2 Recognition and Acquisition

Accounting policy – Recognition

Items of plant and equipment with a historical cost, or other value, equal to or in excess of \$5,000 are recognised as property, plant and equipment for financial reporting purposes in the year of acquisition.

Items with a lesser value are expensed in the year of acquisition. Maintenance expenditure that merely restores original service potential is also expensed.

Accounting policy – Cost of Acquisition

All assets are initially recorded at their purchase price plus any costs incurred that are directly attributable to bringing the asset to the location and condition necessary for it to be able to operate as intended.

C3-3 Measurement using Historical Cost

Accounting policy

Plant and equipment (that is not classified as major plant and equipment) is measured at cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment at cost is not materially different from their fair value. Consequently, the Office does not categorise its assets and liabilities within the levels described by AASB 13 *Fair Value Measurement*.

C3-4 Depreciation Expense

Accounting policy - Depreciation

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

Key Judgement:

The depreciable amount of the office fit out costs is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the financial commitment, whichever is the shorter.

Key Estimate: For each class of depreciable asset the following depreciation rates are used:

Class	Useful Life
Plant and equipment:	
Computer and office equipment	3 - 5 years
Office fit out	6 years

Disclosure – Office Fit Out Depreciation

The Office fit out is being depreciated until the end of the accommodation financial commitment which expires in February 2022.

C3-5 Impairment

Accounting policy

All non-current physical assets are assessed for indicators of impairment on an annual basis, with any impairment loss recognised immediately in the statement of comprehensive income.

No impairment losses were recorded during the year.

C4 Intangibles and Amortisation Expense

C4-1 Closing Balances and Reconciliation of Carrying Amount

	2021 \$'000	2020 \$'000
Software purchased		
At cost	637	637
Less: Accumulated amortisation	(620)	(587)
Carrying amount at 30 June	17	50
<i>Represented by movements in carrying amount:</i>		
Carrying amount at 1 July	50	83
Amortisation	(33)	(33)
Carrying amount at 30 June	17	50

C4-2 Recognition and Measurement

Accounting policy

Intangible assets of the Office comprise purchased software including business systems.

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 Office's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation.

C4-3 Amortisation expense

Accounting policy - Amortisation Expense

All intangible assets of the Office have finite useful lives and are amortised on a straight-line basis over their estimated useful lives to the Office.

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

Intangible Asset	Useful Life
Software purchased	3 - 5 years

Other Disclosures

The Office has a complaints management system with an original cost of \$471,000, which has been fully amortised, but is still being used in the provision of services.

C4-4 Impairment

Accounting policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Office 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.

No impairment losses were recorded during the year.

C5 Payables

	2021	2020
	\$'000	\$'000
Trade creditors	83	111
Unearned revenue	45	51
Deferred appropriation payable to Consolidated Revenue Fund	554	377
Other payables	16	10
Total	698	549

Accounting policy - Payables

Trade creditors are recognised upon receipt of the goods or services at the agreed purchase/contract price. Amounts owing are unsecured.

C6 Accrued Employee Benefits

	2021	2020
	\$'000	\$'000
Current		
Wages outstanding	27	143
Annual leave levy payable	165	139
Long service leave levy payable	33	32
Total	225	314

Accounting policy – Accrued employee benefits

No provision for annual leave or long service leave is recognised in the Office'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*.

Section 4

Notes About Risk and Other Accounting Uncertainties

D1 Financial Risk Disclosures

D1-1 Financial Instrument Categories

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

Category	Notes	2021 \$'000	2020 \$'000
Financial assets			
Cash and cash equivalents	C1	2,029	1,894
Receivables	C2	166	84
Total financial assets		2,195	1,978
Financial liabilities			
Payables	C5	698	549
Total financial liabilities		698	549

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

D1-2 Financial Risk Management

Risk Measurement and Management Strategies

Due to the nature of the Office's activities, exposure to credit risk, liquidity risk or market risk is considered immaterial. Financial risk management is implemented pursuant to Government and Office policy.

All payables are due within 12 months.

D2 Contingencies

Litigation in Progress

The Office was not engaged in any litigation at 30 June 2021.

Financial Guarantees

The Office was not committed to any guarantees or undertakings at 30 June 2021.

D3 Commitments

Accommodation

The Office has a financial commitment to the Department of Energy and Public Works for accommodation rental in respect of the Office's premises until February 2022. Amounts committed as at the reporting date are as follows:

	2021	2020
	\$'000	\$'000
Not later than one year	508	821
Later than one year and not later than five years	-	508
Total	508	1,329

D4 Events Occurring after the Reporting Date

The Office is unaware of any material events occurring after the reporting date which would affect these financial statements.

D5 Future Impact of Accounting Standards Not Yet Effective

The Office is not permitted to early adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from Queensland Treasury. The Office applies standards and interpretations in accordance with their respective effective dates.

At the date of authorisation of the financial report, there are no expected impacts of new or amended Australian Accounting Standards issued but with future effective dates.

Section 5 Notes On Our Performance Compared to Budget

E1 Budgetary Reporting Disclosures

This section contains explanations of major variances between the Office's actual 2020-21 financial results and the original budget presented to Parliament.

E2 Budget to Actual Comparison – Statement of Comprehensive Income

Statement of Comprehensive Income	Variance Notes	Original Budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000
Income				
Appropriation revenue	V1	8,951	8,397	(554)
User charges and fees	V2	481	321	(160)
Goods and services below fair value		-	108	108
Other revenue		35	4	(31)
Total income		9,467	8,830	(637)
Expenses				
Employee expenses	V3	7,704	6,822	882
Supplies and services	V4	1,518	1,694	(176)
Depreciation and amortisation		213	180	33
Other expenses		32	134	(102)
Total expenses		9,467	8,830	637
Operating result		-	-	-
Other comprehensive income		-	-	-
Total comprehensive income		-	-	-

As the 2020-21 Service Delivery Statement does not include a budgeted balance sheet or budgeted statement of cash flows, no disclosure of budget to actual variances is required for those financial statements.

E2-1 Explanation of Major Variances – Statement of Comprehensive Income

- V1. The decrease in appropriation revenue reflects \$0.554 million in deferred appropriation repayable to Consolidated Revenue Fund in 2021-22.
- V2. The decrease in user charges and fees reflects the reduction in training courses due to the COVID-19 pandemic.
- V3. Employee expenses were lower due to unfilled vacancies during the COVID-19 pandemic.
- V4. The increase in supplies and services as compared to budget, includes additional computing equipment and software to support increased flexible working arrangements and payments for agency staff.

Section 6 Other Information

F1 Key Management Personnel (KMP) Disclosures

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2020-21 and 2019-20. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Ombudsman	Directs the overall efficient, effective and economical administration of the Office.
Deputy Ombudsman	Manages the Intake and Training Services Unit and the Investigation and Resolution Unit in meeting the Office's statutory functions efficiently and effectively.
Director, Corporate Services Unit	Manages the Corporate Services Unit which support the Office's statutory functions.

Remuneration Policies

Remuneration policy for the Office's key management personnel is set by the Governor-in-Council in accordance with the provisions of the *Ombudsman Act 2001*. The remuneration and other terms of employment for the key management personnel are specified in employment contracts.

Remuneration expenses for key management personnel comprise the following components:

- short term employee expenses which include salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position
- long term employee benefits include amounts expensed in respect of long service leave earned
- post-employment benefits include amounts expensed in respect of employer superannuation obligations earned
- 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.

KMP Remuneration Expense

The following disclosures focus on the expenses incurred by the Office that is attributable to key management positions during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the statement of comprehensive income.

1 July 2020 - 30 June 2021

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
Ombudsman (from 10/07/2020)	302	10	7	34	-	353
Ombudsman (to 09/07/2020)	10	-	2	2	9	23
Deputy Ombudsman	227	11	5	24	-	267
Director, Corporate Services Unit	134	-	3	18	-	155

1 July 2019 - 30 June 2020

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
Ombudsman	317	-	8	39	-	364
Deputy Ombudsman	215	-	6	23	-	244
Director, Corporate Services Unit	124	-	3	16	-	143

Performance Payments

No KMP remuneration packages provide for performance or bonus payments.

F2 Related Party Transactions

Transactions with people or entities related to KMP

There were no material transactions with people or entities related to KMP.

Transactions with other Queensland Government agencies

The Office's primary ongoing sources of funding are appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury, and from the delivery of training courses to Government agencies on ordinary commercial terms.

The Office sources its accommodation requirements via commercial arrangements with the Department of Energy and Public Works (refer note B2-2 and D3) and receives free of charge archival storage services from Queensland State Archives (refer note B2-4). The Office receives corporate services support in relation to payroll and financial systems from the Queensland Parliamentary Services on a cost recovery basis.

F3 Taxation

The Office is exempt from Commonwealth taxation under the *Income Tax Assessment Act 1936* 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 Office.

GST credits receivable from, and GST payable to, the Australian Taxation Office are recognised (refer note C2).

F4 Climate Risk Disclosure

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

F5 Impact of COVID-19

The Office's revenue from training courses was 33% less than budget. This follows suspension of most face-to-face training and a transition to online training delivery, in response to public safety concerns associated with the COVID-19 pandemic.

The Office continued to provide its complaints management services throughout the year.

Management Certificate

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Queensland Ombudsman for the period ended 30 June 2021 and of the financial position of the Office at the end of that period; and

The Queensland Ombudsman, as the Accountable Officer of the Office of the Queensland Ombudsman, 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.



L. M. Robertson
Director,
Corporate Services Unit



A. J. Reilly
Queensland Ombudsman



G. E. Rawlings FCPA
Chief Financial Officer

10 August 2021

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Office of the Queensland Ombudsman

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Office of the Queensland Ombudsman.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2021, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows 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.

Responsibilities of the department for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2021:

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

Prescribed requirements scope

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



Paul Christensen
as delegate of the Auditor-General

12 August 2021

Queensland Audit Office
Brisbane

Your ref:
Our ref: Paul Christensen 3149 6097

SENSITIVE

12 August 2021

Mr A Reilly
Queensland Ombudsman
Ombudsman's Office
Level 18, 53 Albert Street
BRISBANE QLD 4000

Dear Mr Reilly

Final Management Report for the Office of the Queensland Ombudsman

We have completed our 2021 financial audit for the Office of the Queensland Ombudsman. I issued an unmodified audit opinion on your financial statements.

We presented our closing report to the Audit Committee on 10 August 2021. We have not identified significant issues that we wish to communicate to you since that date.

Report to parliament

Each year we report the results of all financial audits and significant issues to Parliament.

This year we intend to include the results of our audit of the Office of the Queensland Ombudsman in our report to parliament *State Entities 2021*. In this report we will comment on the results of our audit of your financial report, any significant internal control issues we identified, and the overall results of the sector, including major transactions and events.

We confirm that there are no significant matters for the Office of the Queensland Ombudsman to be included in a report to Parliament. If this changes we will update you as soon as possible.

Audit fee

The final audit fee for this year is \$20,000 exclusive of GST (2020: \$20,000). This fee is the same as estimated in our external audit plan.

We would like to thank you and your staff for their engagement in the audit this year and look forward to working with your team again next year.

If you have any questions about this letter or would like to discuss any matters regarding our audit service, please contact me on 3149 6097 or Cedric Ting, Audit Manager on 3149 6056.

Yours sincerely



Paul Christensen
Senior Director

Appendix D: Compliance checklist

Table 22: Compliance checklist as required in the Annual report requirements for Queensland Government agencies

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 Page i
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs - section 9.1 • Page i • Pages 29-30
	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 ii-5
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs - section 11.1 Not applicable
	Agency objectives and performance indicators	ARRs - section 11.2 Pages 2 and 31
	Agency service areas and service standards	ARRs - section 11.3 Page 31
Financial performance	Summary of financial performance	ARRs - section 12.1 Page 22
Governance – management and structure	Organisational structure	ARRs - section 13.1 Page 15
	Executive management	ARRs - section 13.2 Page 17
	Government bodies (statutory bodies and other entities)	ARRs - section 13.3 Not applicable
	Public sector ethics	<i>Public Sector Ethics Act 1994</i> ARRs - section 13.4 Page 19
	Human rights	<i>Human Rights Act 2019</i> ARRs - section 13.5 Pages 18 and 21
	Queensland public service values	ARRs - section 13.6 Not applicable, Queensland Ombudsman values page 20

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Pages 16 and 18
	Audit committee	ARRs – section 14.2	Page 18
	Internal audit	ARRs – section 14.3	Page 18
	External scrutiny	ARRs – section 14.4	Page 14
	Information systems and recordkeeping	ARRs – section 14.5	Page 20
	Information Security attestation	ARRs – section 14.6	Not applicable
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Pages 19-20
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 19
Open data	Statement advising publication of information	ARRs – section 16	Page 21
	Consultancies	ARRs – section 33.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 33.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 33.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Pages 39-65
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Pages 66-69

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*



**QUEENSLAND
OMBUDSMAN**

Standing for fairness