



Annual
Report
2021-22



QUEENSLAND
OMBUDSMAN

Queensland Ombudsman Annual Report 2021-22

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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 and present.

PUBLIC

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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 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.

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12 September 2022

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 2021-22 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 72-73 of this annual report.

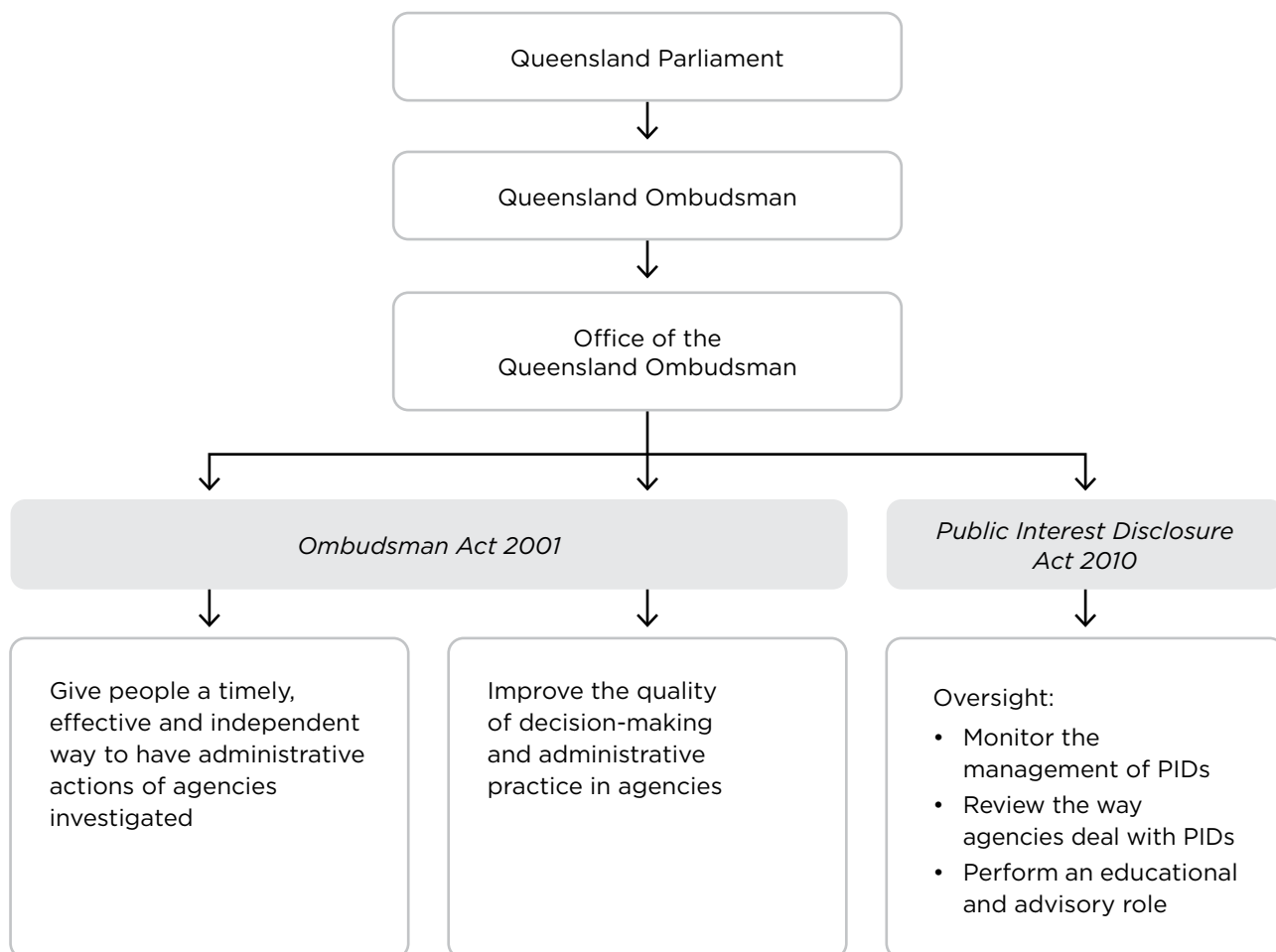
Yours sincerely



Anthony Reilly
Queensland Ombudsman

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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 to the Legal Affairs and Safety Committee.

Ombudsman's report

The 2021–22 reporting year marks the 20th anniversary of commencement of the *Ombudsman Act 2001*. Replacing the *Parliamentary Commissioner Act 1974*, the significant changes ushered in by the new Act included extending the renamed Ombudsman's functions to include 'improving the quality of administrative practices and procedures' alongside the original function of review of administrative actions.

Learning from 20 years of investigations

To recognise the 20th anniversary of our 'improvement' function, we undertook an analysis of the rich seam of insights contained in the public reports of our major investigations since 2001. Comparing performance across time, contexts and sectors has been identified as a useful way for the public service to learn to improve from its successes and failures. Our aim was to identify focus areas for improvement. By being clear about the problems, we can find strategies to improve. The outcomes of investigations reported in our 2020 and 2022 casebooks show that these insights remain relevant today.

The most common causes of problems, and associated insights, were:

- policies and procedures – policies need to comprehensively address operational issues, be accessible and effectively communicated to staff, and be regularly reviewed
- performance monitoring – performance report information needs to be meaningful and utilised; and the performance of operational areas regularly reviewed
- information and records management – good information and records management is fundamental to quality, compliance and accountability
- workforce capacity – to achieve their objectives, agencies need well supported staff with the right knowledge and skills
- communication – good communication with stakeholders, clients and other agencies is vital. Pursuing strategies such as providing reasons for decisions, using human-centred design and improving governance arrangements with partner agencies is important.

I look forward to engaging with agencies in the year ahead about the above focus areas.

Review of culture and accountability in the Queensland public sector

The *Review of culture and accountability in the Queensland public sector* (the Coaldrake Review) undertook an examination of Queensland's integrity system, and made a number of recommendations for improvement. Recommendations of direct relevance to this Office, which was recognised in the review's final report as a core integrity agency, included:

- establishing a single clearing house for complaints
- reviewing public interest disclosure (PID) legislation
- enhancing integrity bodies' independence by involvement of parliamentary committees in setting their budgets and contributing to key appointments
- providing the Ombudsman with the authority to investigate complaints against private organisations carrying out functions on behalf of the government.

We have begun working with the government to implement these recommendations.

The Coaldrake Review report also made comment about our intake telephone message – which I have addressed in the following section.

Ensuring the accessibility of our services

One of our key aims is to ensure that we are as accessible as possible to Queenslanders. To this end, we provide a range of ways for people to send us their concerns – including telephone, letter, email or via our online form.

We regularly seek feedback from clients about their experience of our services to help us improve. For example, over the past year, we reviewed our online form from a customer experience perspective. This included feedback about the experiences of priority client groups. This process found opportunities to improve and we are implementing them.

In June 2022, the average waiting time for callers to our Office's intake phone service was only 46 seconds. While our client feedback had not previously raised concerns about our telephone message, the Coaldrake Review report commented that it was short of best practice. The concern about the use of automated telephone redirections differed to the 2017 strategic review of the Office which, in contrast, commended them. Following the Coaldrake Review, our Office took the opportunity to review the message and implemented a number of changes, including reducing its length and complexity.

Insights from our complaints data

Complaints provide a useful source of information for agencies about issues experienced by their clients, their operating environment and areas for improvement. Appendix B of this report contains statistics about complaints made to us about Queensland Government agencies, local councils and public universities.

As with all statistics, care should be exercised when interpreting this information without being apprised of the various factors that may lie behind the reported numbers.

For example, while COVID-19 responses caused complaints made to us about Queensland Health to rise, the pandemic was the most likely cause of a fall in complaints about public universities. In Queensland Health's case, the uplift in complaints received by us was attributable to Queensland Health's central role in the response to COVID-19, particularly the many decisions its officers made about exemptions from border restrictions. Conversely, the decline in the numbers of overseas students in Australia during the COVID-19 period is likely to have contributed to the decline in complaints made to us about public universities over the same period.

Some of our complaints statistics may also have been affected by the weather. For example, while complaints made to us about local councils were relatively stable compared to the previous year, there was a noticeable rise in complaints received

by us about sewerage and drainage issues – possibly reflecting the impacts of damaging rainfall events across many areas of Queensland over the past year.

Improving administrative processes and decision-making

In 2021-22, the Office finalised 1,108 investigations of administrative actions and made 180 recommendations for improvement – 80 of which were systemic recommendations. The wide range of agencies and issues investigated by our Office is reflected in our *Casebook 2022*, which contains a selection of investigation case studies.

Over the course of the year, we provided training to 3,145 public sector officers – a large increase compared to 2020-21. The growth in the number of training participants gives us confidence that our greater use of online training has helped to improve the accessibility of our training program to public sector officers across Queensland. I am pleased to report that 97% of participants who provided feedback considered that the training improved their decision-making. While we are making greater use of online methods, I remain committed to connecting with regional Queensland. As a small office serving a large state, we are continuing to reach outside of South East Queensland. In 2022-23, our engagement program will include visits to regional centres.

We continue to innovate the ways in which we provide other help to agencies. Our new *Good decisions* short video and checklist, both released in late 2021, aim to improve the availability of quick, free resources about good decision-making to public sector officers. 2021-22 was also the first full year for our new Complaints Handlers Network, which provides state government and local government agencies with a collaborative platform for the improvement of complaint handling practice. As noted above, we also released the second of our investigation casebooks, *Casebook 2022*. These new activities complement our quarterly *Perspectives* e-newsletter to agencies, advice service and other resources.

Improving public interest disclosure management

Another important component of our work is the oversight of PIDs under the *Public Interest Disclosure Act 2010*. As required by that Act, we have attached a separate report to this annual report. In 2021, 197 agencies participated in the second self-assessment audit process for analysing compliance with the PID Act and PID Standards. We also provided 236 advices to agencies about PID management, provided PID training to 1,450 participants, conducted quarterly Public Interest Disclosure Agency Network Training meetings and published *PIDmail* e-newsletters.

An accountable, sustainable and capable organisation

The Ombudsman is an officer of the Queensland Parliament whose performance is monitored and reviewed by parliament's Legal Affairs and Safety Committee. We appreciated the opportunity to brief the committee at a public hearing on 9 May 2022 and to provide feedback on a range of issues raised by committee members.

Our Audit Committee also provides independent assurance and assistance. I would like to take this opportunity to extend my appreciation to our outgoing chair Ms Terry Campbell, and to welcome her replacement Mr Mark Nix to the role. I also welcome our new independent member Ms Margot Richardson.

In 2022 we completed our *Strategic Workforce Plan 2022-25*. The plan will provide us with a roadmap for continuing to improve our employees' capability and build on the positive results of our 2021 Working for Queensland survey.

In March 2022, the building in which our Office is located was flooded, causing a short shutdown of our services. I would like to thank our staff for how professionally they implemented our business recovery plans and overcame this significant disruption to our work. Particular thanks go to our corporate services staff for getting our systems up and running again.

The year ahead

Looking forward, the year ahead promises to be one of growth and change for our Office.

In the 2022-23 Queensland Budget, the Queensland Government provided net increased funding of \$2 million over four years, with \$585,000 ongoing funding from 2025-26 onwards to ensure the sustainability and independence of our services. Among other things, the additional funding will support us to improve the storage of our electronic data and so be more resilient to the impact of events such as floods.

On 30 August 2022, the Inspector of Detention Services Bill 2021 was passed by the Legislative Assembly. The 2022-23 Queensland Budget allocated additional funding for the Office of \$9.4 million over four years and \$3 million per annum ongoing to establish the new function. I look forward to working with stakeholders to undertake this important role.

The recommendations from the Coaldrake Review report will also augur in change for the Office - particularly the recommendation that the Ombudsman be provided with the authority to investigate complaints against private organisations.

Before I conclude, I would like to extend a big thank you to our senior management team for continuing to manage the Office so capably during a disrupted year, and to all of our staff for their enthusiasm and commitment to the Office and its objectives.

Anthony Reilly
Ombudsman

Strategic overview

Strategic Plan 2021-25

- Vision: We strive to be an agent of positive change for fair and accountable public administration in Queensland.
- Purpose: To investigate administrative decisions, help agencies improve their practices, and oversee the system of public interest disclosures.
- Values: Independence - Respect - Quality - Integrity

Objectives	Indicators	2020-21	2021-22	
		Actual	Target/estimate	Actual
Improve administrative processes and decision-making	→ Average time to complete preliminary assessments	3.2 days	10 days	6.3 days
	→ Proportion of investigations completed within target timeframes	84%	90%	80%
	→ Proportion of investigations resulting in a rectification action	14%	15%	11%
	→ Proportion of recommendations accepted by the relevant agency at time of reporting	100%	90%	99%
	→ Proportion of complaints reviewed where original decision upheld	91%	80%	95%
Improve public interest disclosure management	→ Proportion of complaints received from outside South East Queensland (target: at least aligned to population)	38%	33%	40%
	→ Number of participants in Office training programs	1,718	3,000	3,145
	→ Participants who report training improves their decision-making capability	93%	90%	97%
Build a sustainable and capable organisation	→ Total salary budget allocated to learning and development	1.9%	2%	1.3%
	→ Rate of permanent separations	13%	5%	13%
	→ Rate of sick and unplanned leave	Absent 8.0 days incl. 7.6 sick days	Absent 9.8 days incl. 7.3 sick days	Absent 10.6 days incl. 8.5 sick days

Performance and environmental factors

This year, the Office responded to 10,398 contacts (2020–21: 10,758), received 6,622 complaints (2020–21: 7,051) and finalised 6,669 complaints (2020–21: 6,994).

The March 2022 flood event and the COVID-19 pandemic have impacted on performance. The Office's physical premises were inaccessible due to flood damage and power outages for more than a week in March 2022. Agencies within the Office's jurisdiction have also been impacted by the flood event and COVID-related illness, which caused delays in providing information to the Office to progress investigations. The rate of unplanned leave is also slightly higher this year as result of COVID-19 impacts on officers and their families.

The average time to complete preliminary assessments was within target at 6.3 days. The increased average time to complete assessments, compared to the previous year, is attributed to flood impacts and a significant increase in assessments during October and November 2021 related to an influx of COVID-19 border matters.

The Office finalised 1,108 investigations and made 180 recommendations to improve administrative actions of agencies. Timeliness for the completion of investigations was lower than target. Agency acceptance of Office recommendations remains very high at 99%.

The number of participants in the Office's training programs returned to targeted levels. This year, 3,145 public officers participated in 175 training sessions. This improved performance reflects the Office's continued transition to online delivery of training services. This focus on remote delivery has resulted in a greater audience reach, particularly for officers based in regional areas of Queensland. Participants have continued to report a high level of satisfaction with training provided. This year, 97% of participants reported that the training improved their decision-making capability.

The Office's workforce, systems and culture supported accountable and sustainable delivery. The Office's Working for Queensland survey showed strong results for agency engagement (69%) and organisational leadership (74%).

Continued responses to the COVID-19 pandemic have included hybrid work arrangements and ongoing officer communication and consultation (directly and through the Office's Workplace Health and Safety Committee).

The Office is in a secure financial position. Operational expenditure was \$9.062 million, a 2.6% increase from 2020–21.

Strategic risks and opportunities

The Office has engaged with agencies through enhanced training programs and more active public sector networks to improve the knowledge of government officers. Key governance processes, including reporting to the Queensland Parliament's Legal Affairs and Safety Committee, submissions to the state budget process and accountability through external audit, were successfully completed. Business systems supported service accessibility during lockdowns and flood-related disruptions.

Risks to workforce capability were mitigated through active management of workplace health, safety and wellbeing and a continued focus on learning and development for officers. The permanent separation rate was similar to 2020–21 as several permanent officers left to take up promotions in other agencies. After some delays in recruitment processes, new officers were successfully recruited. At year end, the Office employed 59.8 full-time equivalents (target 63).

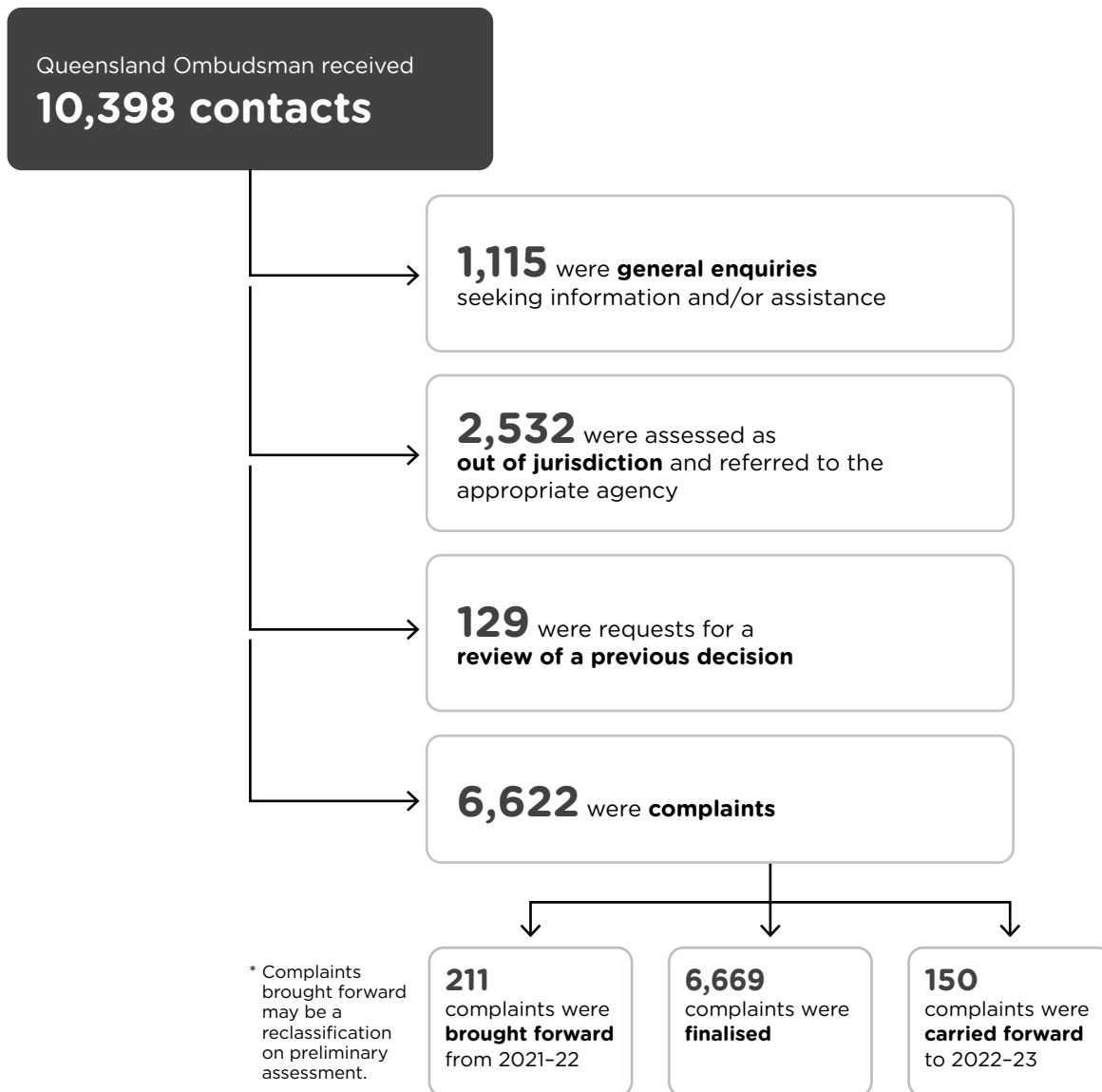
Looking ahead

In 2022–23, the Office 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 administration actions and help agencies to improve their decision-making, administrative practices and PID management.

The Office will receive a net increase in funding of \$2 million over four years (from 2022–23), with \$585,000 in funding from 2025–26 onwards to ensure the sustainability and independence of the service delivery.

Investigating complaints

Contact with the Office



Contacts

Each year, thousands of Queenslanders contact us for help with a wide range of matters. Many are enquiries about matters that are outside our jurisdiction, such as contract breaches or actions by Commonwealth agencies. Our intake function helps these clients, and supports the effective operation of the broader accountability system and integrity systems, by:

- helping them understand the right place to get help with their problem, such as the Commonwealth Ombudsman, Office of Fair Trading or Australian Financial Complaints Authority
- providing information about how to access legal and other support services.

Complaints

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

- state agencies (69.6%)
- local councils (26.5%)
- public universities (3.7%)
- other (0.2 %).

Human rights

The Office received 1,583 cases that were assessed as involving a human rights element. Common complaint topics included:

- property rights
- protection of families and children
- right to health services
- freedom of movement
- humane treatment when deprived of liberty.

Timeliness

The time to finalise complaints was commensurate with the previous year:

- 76% within 10 days
- 90% 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 (435 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 25% of website visitors used mobile phones or tablets.

Our online complaint form is available at any time from the website. Over one-third of complaints are now received in this way.

In 2021-22, 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 ReachDeck tool on our website reads webpages aloud to help people requiring online reading support. The 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).

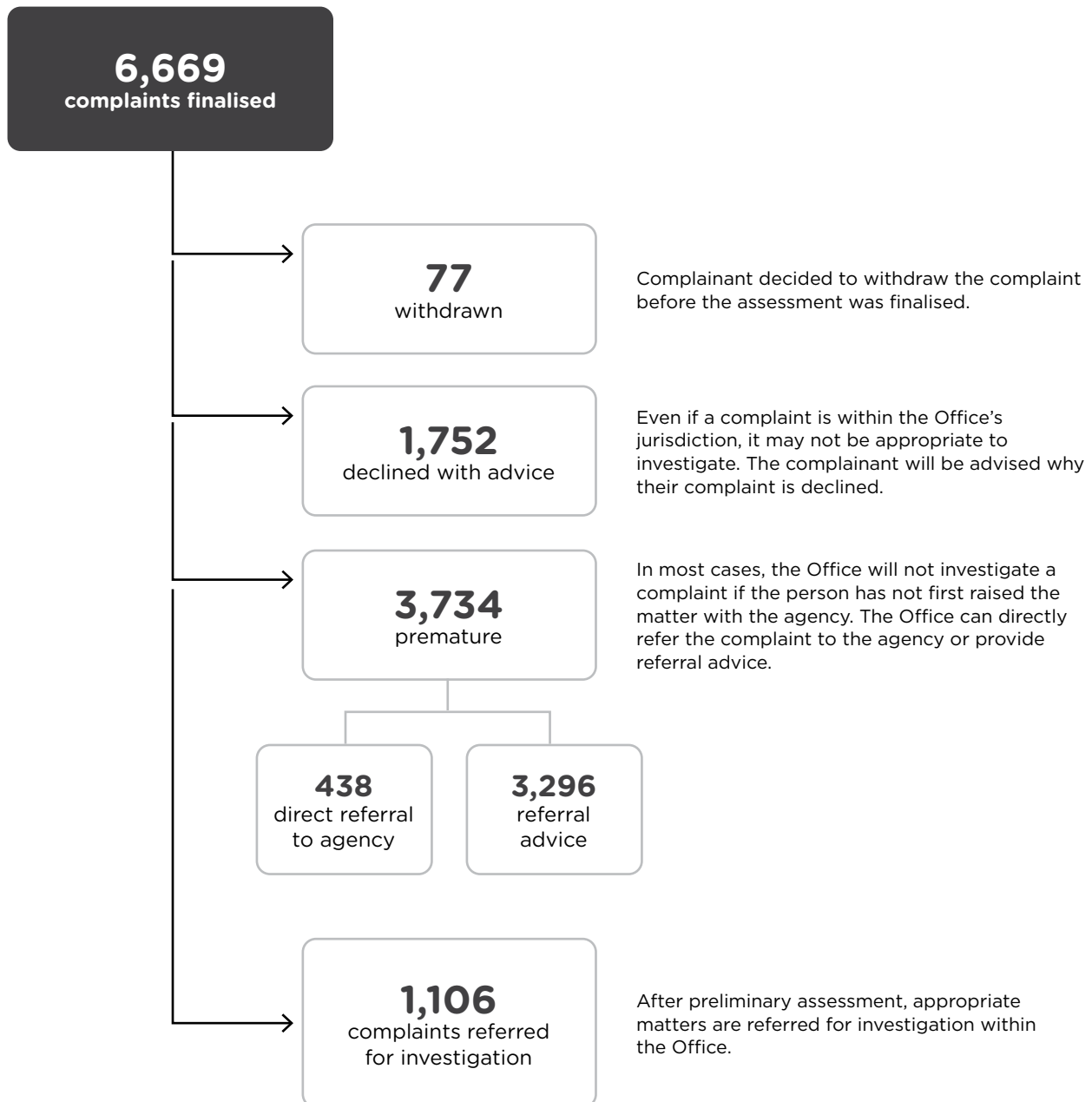
The Office is a certified National Relay Service (NRS) organisation. The NRS is a phone service for people who are deaf or have a hearing or speech impairment.

The Office is committed to being accessible to all Queenslanders. In 2021-22, of the cases that provided demographic information:

- 20% had an Indigenous background
- 19% had a special need
- 9% had a home language other than English
- 40% were based outside of South East Queensland.

Further information can be found in Appendix B, Table 22.

Complaints



Preliminary assessment

Following a detailed assessment, our intake function helps clients who make a complaint in a number of ways. This may include:

- helping them to make their complaint directly to the agency involved, if they haven't already done so
- assisting them to make their complaint to another, more suitable review body, including specialised review bodies such as the Energy and Water Ombudsman Queensland and the Health Ombudsman
- referring their matter to our Investigation and Resolution Unit for investigation.

When assessing a complaint, the Office's intake function may also consider:

- whether the matter involves human rights issues, and providing clients with the optional pathway of contacting the Queensland Human Rights Commission
- whether the matter is a PID
- whether the matter must be referred to another agency, such as the Crime and Corruption Commission for corrupt conduct, or the Independent Assessor for councillor conduct
- whether further information is required from the client or agency.

This year, the average time to finalise a preliminary assessment was 6.3 days.

See Appendix B for more detailed information.

Complaints process

Before this Office starts to investigate a complaint, we usually give the agency involved the opportunity to address the problem through their established complaints management system (CMS). This can be a two-step process with the agency. Information about an agency's CMS should be easily accessible from their website.

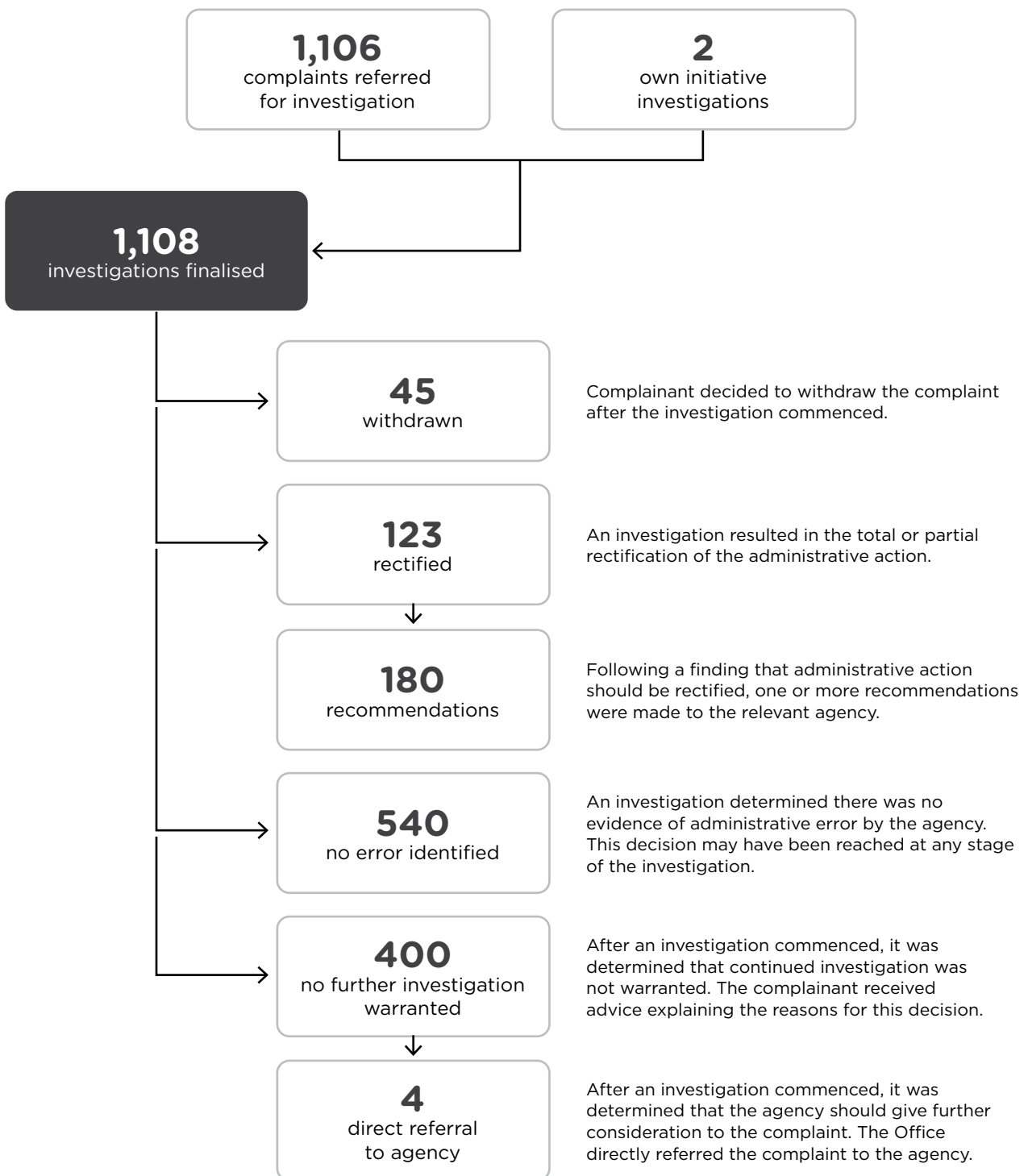
The first step is for a complainant make a complaint directly to the agency. If a complainant is dissatisfied with the agency's response, the second step is for the complainant to request an internal review of the decision under the agency's CMS.

Internal reviews should be conducted by an officer independent of the original decision who is of an equal or senior level to the original decision-maker. This step will lead to a final internal review outcome.

After working through the complaints process with the agency, the matter is often resolved in way that satisfies the complainant.

However, if the complainant remains dissatisfied, they can contact this Office for further consideration. This is sometimes called 'external review'.

Investigations



Investigations

A core function for our Office is to investigate complaints about state agencies, which includes government departments, statutory authorities, local councils and public universities.

While the majority of our investigations are based on complaints, investigations may also be initiated by the Ombudsman or undertaken following a referral from parliament. We publish case studies of our investigations in our annual casebook.

The Ombudsman Act provides special powers to support our investigations, including powers to:

- make preliminary inquiries to decide whether a complaint should be investigated
- investigate informally
- investigate formally, using coercive powers.

Importantly, most investigations are completed informally and cooperatively.

We can make recommendations to rectify unlawful, unfair or unreasonable decisions and improve administrative practices.

The average time to close an investigation was 58 days.

Recommendations

This year, the Ombudsman made 180 recommendations to agencies. Most recommendations ask agencies to improve policy or procedure, provide a better explanation, review a decision, expedite actions or change a decision. 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.

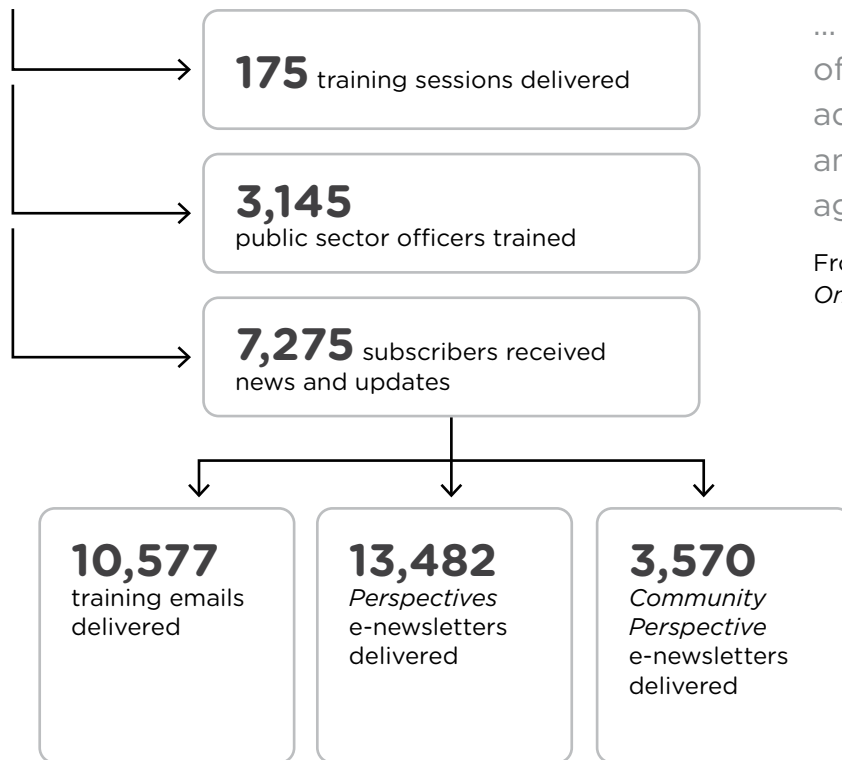
In 2021-22, 100 recommendations provided direct benefit, and 80 recommendations were systemic.

The Office continued to achieve a very high rate of agency acceptance of recommendations – 99% of recommendations were accepted by agencies in 2021-22.

For key recommendations, the Office has a program for monitoring the implementation of recommendations made to agencies.

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 PID management. The Office responded to:

- 50 requests for advice from agencies about improving decision-making, administrative policies, procedures and practice
- 236 advice requests relating to the interpretation and application of the PID Act and Standards
- 16 feedback requests on policy/procedure reviews or other internal PID-related templates/forms.

In 2021-22, the Office continued to focus and enhance its online delivery model for training programs. This approach resulted in almost doubling participation rates from the previous reporting year: 3,145 in 2021-22 and 1,718 in 2020-21.

Information on PID specific training and advice is included in the PID oversight report (page 24).

See Appendix B for information on training delivered.

Casebook 2022

This year, the Office published a collection of investigative case studies, *Casebook 2022*. 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.

Casebook 2022 and an earlier collection of case studies in *Casebook 2020* are available on the Ombudsman's website.

Good decisions resources

The Office investigated alternative ways of distributing information to improve the quality of decision-making and administrative practice in government agencies. As the *Good decisions* training module is one of the Office's most requested training topics, the key content was summarised in a video as a brief overview of the topic. This video could be used in staff inductions or training updates across the public sector.

The Office also developed a *Good decisions* checklist as a prompt for public sector officers as they make administrative decisions. The full suite of *Good decisions* content covers the video, checklist, resource book and training, and is available on the Ombudsman's website.

In 2021-22, there were:

- 2,384 views of the *Good decisions* video
- 1,228 downloads of the *Good decisions* checklist
- 405 downloads of the *Checklist for programs with eligibility criteria*.

Engagement

Helping people to know how and when to make a complaint is an important strategy to support fairness in public administration. The Office has continued a dual focus in this area by making practical resources directly available to community

members; and by engaging with community sector service providers and advocates.

Extensive information is available directly to the community via the Office's website. This includes information, videos, posters and brochures (topics include *Who do I complain to?*, *The Ombudsman process* and *Queensland complaints landscape*). The Office distributes the *Perspectives* and *Community Perspective* e-newsletters, and uses social media through the LinkedIn and YouTube platforms.

In 2021-22, the Office worked with a focus group from Queenslanders with Disability Network to develop scripts for a series of animated videos. Video production will start in 2022-23.

Training networks

Public Interest Disclosure Agency Network Training

The Office continues to steer the Public Interest Disclosure Agency Network Training (PIDANT), which is a quarterly program that provides training on core and contemporaneous PID issues with a network of key external stakeholders and a network of PID coordinators. Further information can be found in the PID report on page 24.

Complaints Handler Network

The Complaints Handler Network (CHN) had its first full year of operation.

The CHN is for senior complaints handlers across state and local government, with the key objective of improving the knowledge and skills of officers in managing complaints. In addition to providing training on relevant topics, the CHN provides a valuable forum and opportunity to share insights and best practice tips about complaint management work. The CHN aims to provide greater knowledge across government in dealing with complex complaints issues.

In 2021-22, the CHN delivered four training sessions to state and local government stakeholders, with more than 400 participants.

Authority, accountability and performance

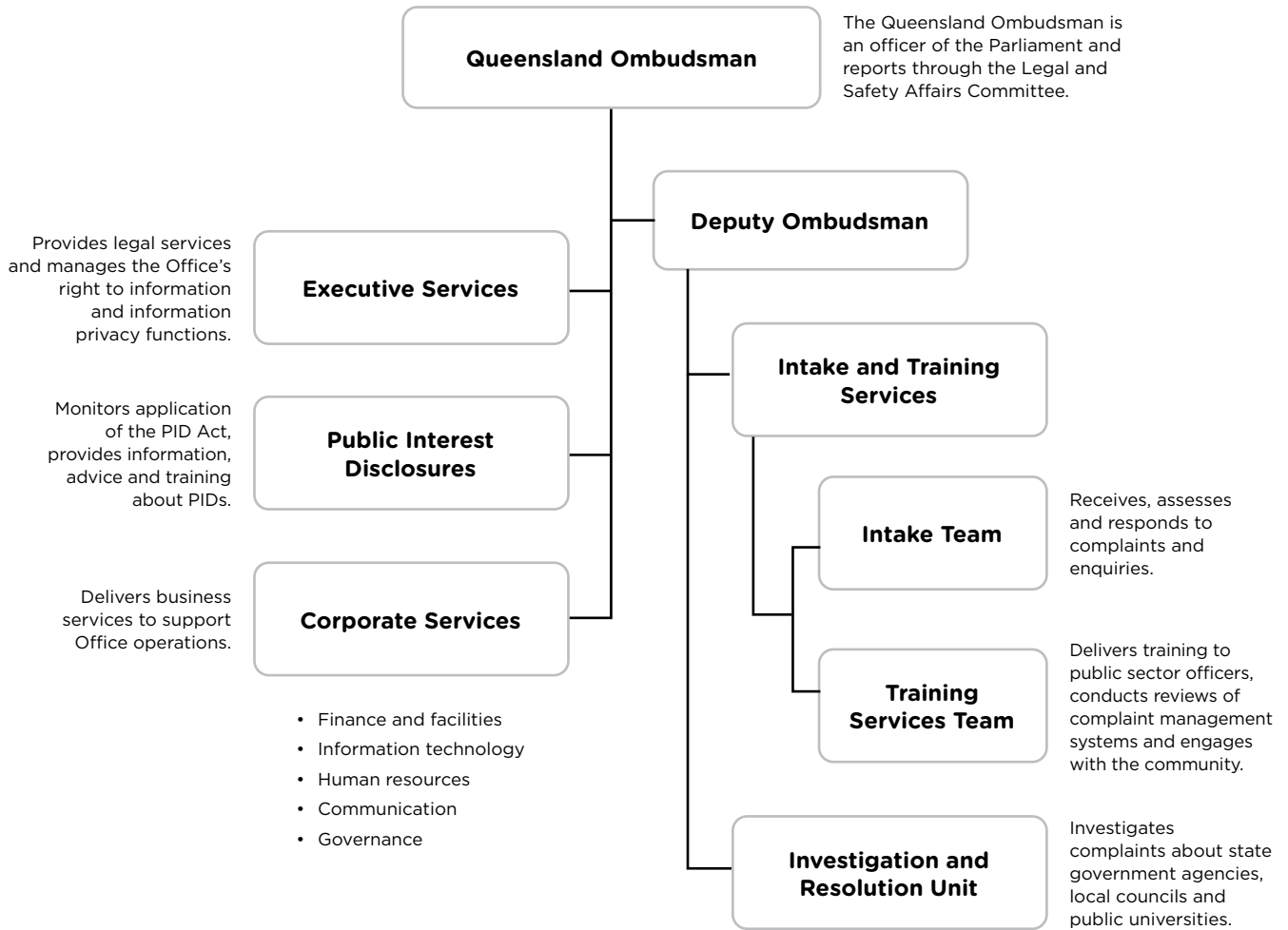
The Office of the Queensland Ombudsman is established under the *Ombudsman Act 2001*, and has oversight of the *Public Interest Disclosure Act 2010*.

Sections 8 and 61 of the *Financial Accountability Act 2009* provide that the Office 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 May 2022.
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 <i>The Auditor's Responsibilities Relating to Other Information</i> . 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 2021-22. See Appendix C: Audited financial statements.

Organisational structure



Internal accountability

During 2021–22, the Office operated under its *Strategic Plan 2021–25*, which frames the Office’s strategic vision, purpose, objectives, key performance indicators, and identified strategic risk and opportunities. The Office’s *Operational Plan 2021–22* 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 2021–22, the Ombudsman had a two-tiered governance structure made up of the Executive Leadership Team and the Senior Management Team.

Executive Leadership Team

The Executive Leadership Team (ELT) monitors strategic direction, budget, performance, and strategic and operational risks. Membership is: Ombudsman, Deputy Ombudsman and Director, Corporate Services. This group meets monthly.

Senior Management Team

The Senior Management Team (SMT) is a cross-organisational oversight group that advises the ELT on strategic direction and priorities, and monitors operational performance and risk and significant activity. This group 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, Intake Team
- Principal Advisor, Public Interest Disclosures
- Manager, Training Services 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 a Bachelor of Arts, a 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 Office's 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 2021–22, the committee oversaw:

- an audit of the Office's delegations framework
- the implementation of the recommendations of previous audits.

No audit recommendations were received from the QAO during the year. QAO was represented at each meeting and provided information on issues to help improve practices.

The committee, which met five times in 2021–22, complied with the terms of its charter (as in force during the year), 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 2022, the committee comprised two independent external members and an internal member:

- Mr Mark Nix, Chair and external member
- Ms Margot Richardson, external member
- Ms Angela Pyke, Deputy Ombudsman.

Ms Terry Campbell retired from the role of Committee Chair on 15 February 2022 after six years of service (four years as Chair and two years as an external member). Mr Mark Nix commenced as Chair of the Audit Committee on 18 March 2022.

Only external members are eligible to receive payment for their work on the Audit Committee. In 2021–22, Ms Campbell received \$16,520, Mr Nix received \$6,890 and Ms Richardson received \$2,000. Payments to Ms Campbell included \$13,920 that related to prior financial years, and payments to Mr Nix included \$2,440 relating to prior financial years.

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 2021–22, the Office engaged O'Connor Marsden & Associates Pty Ltd (OCM) to deliver internal audit functions, including development of a three-year audit plan and nominating Wayne Gorrie as Head of Internal Audit. OCM will work with the Audit Committee to implement the endorsed *Strategic Internal Audit Plan 2022–2024*.

The Office's Internal Audit Charter was updated on 18 May 2022 to reflect changed audit arrangements.

Risk management

The Office's risk management framework was informed by its *Strategic Plan 2021–25*, which guided the identification and mitigation of strategic risk.

Through the Office's governance structures and leadership groups (ELT and SMT), the Office continued to identify, treat and monitor organisational risks, which are recorded in risk registers.

The Office continued to develop its risk management maturity in 2021–22 by:

- assessing risks in conjunction with the Office's authorised risk appetite statement and risk management policy and procedure
- periodically reviewing its risk framework
- reporting to governance groups about existing and new risks.

Business continuity risk management

COVID-19 pandemic

The Office continued to monitor and address the impacts of the COVID-19 pandemic on service delivery and officers. In 2021–22, actions included:

- updating the Office's COVID Safe Future Plan and COVID-19 Workplace Response Guide
- ensuring officers complied with the Office's policies and applicable health directives
- supporting safe working arrangements, including working from home in response to guidance from the Chief Health Officer.

South East Queensland floods

The Office's physical premises at 53 Albert Street, Brisbane, were inaccessible due to flood damage and power outages from 27 February to 9 March 2022. During the period, staff were provided with regular updates and supported to work remotely with available IT services. Post-incident feedback found that the Office's response was appropriate and gave priority to work health and safety. Opportunities for further improvements in information systems were identified and are being actioned.

Actions to further the objects of the *Human Rights Act 2019*

The Office continued to undertake actions to further the objects of the *Human Rights Act 2019* (HR Act), including:

- continuing the referral arrangements between this Office and the Queensland Human Rights Commission (QHRC)
- new officers completing 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
- ongoing training for decision-makers within the Office.

Workforce policy and performance

Workforce arrangements

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. The Office also established the *Office of the Queensland Ombudsman Certified Agreement 2019*, which has an operative date of 27 July 2020.

This year, the Office completed the development of a *Strategic Workforce Plan 2022–25*. The development and implementation of this plan integrated the Office's strategic and operational planning, risk management and financial planning.

The plan establishes three key strategy areas.

1. Talented people join us

- Attract, recruit and select people who align with our vision, purpose and values

2. Grow our abilities

- Capability
- Leadership
- Performance
- New ways of working

3. This is a great place to work

- Culture
- Governance and accountability

The Office will monitor and evaluate the workforce plan to ensure actions are implemented, monitored, measured and reported.

Workforce profile

As of the last payroll of 2021–22, 67 officers were employed on a full-time, part-time or casual basis, equating to 59.8 full-time equivalent positions.

Women held 64% of senior roles, and made up two-thirds of officers overall. The Office's equal employment opportunity census showed 10% of officers identified as having a disability and 5%

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 and other types of leave, working part-time, job sharing, telecommuting, purchased leave, 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 2021-22, each officer took an average of 10.6 days of unplanned leave, of which 8.5 days were recorded as sick leave. The Office's permanent separation rate was 13% (9 permanent separations). No early retirement, redundancy or retrenchment packages were paid during the reporting period.

Officer engagement is measured through the Working for Queensland survey, administered by the Public Service Commission. The 2021 survey reported strong results in agency engagement (69%), organisational leadership (74%) and innovation (80%). After the survey, officers were invited to provide further feedback on the findings, including recommendations for improvement. Feedback was collated into an action plan and this is being implemented alongside the Office's strategic workforce plan.

Health and safety

The Workplace Health and Safety Committee continued to oversee general workplace health, safety and wellbeing, and continues to support the office's hybrid working model.

The Office 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* 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, 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.

Capability and values

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

The Office's capability development program in 2021-22 provided a schedule of training and development skills focused on three areas:

- leadership
- technical skills
- health and wellbeing.

The Office's values of 'integrity', 'independence', 'respect' and 'quality' are integral to the *Strategic Plan 2021-25*. These values are reflected in staff induction, the development of policies and procedures and staff development activities.

The Office's staff awards program recognised four officers who had made outstanding contributions and upheld the Office's values. Awards were also presented to three officers to acknowledge 10- and 15-year service milestones.

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 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 2021–22, the Office continued to improve record and information management by:

- implementing recommendations identified by an internal audit of records management, resulting in a number of improvements across the Office
- increasing the speed and efficiency of records searching
- improving the implementation and security of digital signature use
- recruiting a part-time records management officer
- further developing staff refresher training and a records management manual
- further developing recordkeeping reporting.

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

- improving remote working connectivity capabilities and security
- enhancing communication and collaboration capabilities within and external to the Office
- developing improved services for the delivery of online training and online meetings.

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 2021–22.

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. This process involves surveying via email, on a monthly basis, those clients whose cases were closed in the two months prior.

The survey measures the Office's performance against four service elements – helpfulness, respectfulness, professionalism and timeliness. Overall in 2021-22, 41% of clients were satisfied or very satisfied with the Office's performance across all service elements, while 60% were neutral, satisfied or very satisfied. The results of the survey are reported quarterly and assist in continuously improving the service the Office provides to Queenslanders.

The Office continued to seek feedback on its training services. Results showed that 97% of participants who provided feedback 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 2021-25, Service Delivery Charter, s 219A* of the *Public Service Act 2008* and s 97 of the HR Act.

In 2021-22, 14 service delivery complaints were received, none of which were relevant to the HR Act.

Complaints related to poor customer service, a failure to deal appropriately with a complaint, unfair treatment or tone. All complaints received were closed during the year. Two matters were partially 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 2021-22, 129 internal review requests were received and 127 finalised:

- the original decision was confirmed in 76 cases
- reviews were withdrawn by the complainant or declined by the Office in 47 cases
- decisions were not upheld in 4 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 2022-23.

In 2021-22, the Office reported total income agreed with total expenditure, after recognising that \$379,000 in unused appropriation will be repaid in 2022-23.

Operational expenditure totalled \$9.062 million. This represented a 2.6% increase from 2020-21.

	2019-20	2020-21	2021-22
Budget	\$9.491M	\$9.467M	\$9.505M
Actual	\$9.154M	\$8.830M	\$9.062M

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 80% of total expenditure. A further 8% is committed to accommodation rental, with the remaining 12% expended on general operating costs, including system improvements, other property expenses, and information and telecommunication costs.

Assets

At 30 June 2022, the Office's assets totalled \$2.314 million, which comprised:

- cash at bank, \$1.966 million
- receivables and prepayments, \$0.301 million
- plant and equipment, \$0.039 million
- intangible assets, \$0.008 million.

Liabilities

As at 30 June 2022, the Office's liabilities totalled \$0.799 million, which comprised:

- payables, \$0.560 million
- accrued employee entitlements, \$0.239.

Financial statements

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 covers the operations of the PID Act during 2021–22, 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 PID
- 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.

Disclosers

Agencies are required to provide data on the 'type of discloser' to assist in monitoring and reporting trends.

After declining in 2020–21, the number of PIDs reported by officers to their own agency increased in 2021–22 by 19.4%. PIDs reported by managers or supervisors to their own agency also increased significantly, by 38.7% (2020–21: 155; 2021–22: 215).

Reversing the trend over the last three years, the number of PIDs from 'role reporters' in 2021–22 declined by 6.7% (2020–21: 521; 2021–22: 486). 'Role reporters' are officers who identify wrongdoing in the course of the performance of their duties (e.g. human resources officers, auditors, inspectors and investigators).

While the use by members of the public of the PID Act has declined further, to 1.6% of total PIDs reported (2020–21: 1.8%), the number of 'anonymous' PIDs has increased to 8.9% (2020–21: 5.8%).

Finalisations

In 2021–22, agencies reported finalising 1,446 PIDs, 229 fewer than in 2020–21.

Of these:

- 370 (25.6%) were closed on the basis that the agency decided that no action was required in accordance with s 30 of the PID Act (compared to 22.7% closed on this basis in 2020–21)
- 1,076 (74.4%) were closed following commencement of an investigation.

Of the 370 PIDs where an agency decided not to investigate or take action:

- 165 (44.6%) were finalised in accordance with s 30(1)(a) because the PID had already been investigated or dealt with by another appropriate process
- 104 (28.1%) were closed under s 30(1)(b) on the basis that the PID should be dealt with by another appropriate process
- 50 (13.5%) were not actioned because the age of the information made it impracticable to investigate, as provided at s 30(1)(c)
- 23 (6.2%) 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 28 PIDs (7.6%) were closed due to another ground or combination of grounds under s 30.

Investigations

There were fewer substantiated PIDs in 2021–22 compared to 2020–21. A total of 1,076 PID cases were closed following the commencement of an investigation. In 118 (10.9%) of those cases, the investigation was discontinued.

Explanations agencies provided for concluding an investigation prior to making a finding on the allegations included:

- in 47 cases, the subject officer resigned or otherwise left the agency before the investigation could be completed
- in 25 cases, it was identified that there was insufficient evidence to proceed with investigation
- in 7 cases, investigations were concluded because of delays in progressing the matter
- in 7 cases, the discloser/witness declined to participate in the investigation
- in 5 matters, the investigation was transferred to another public sector entity
- in 3 cases, the Queensland Police Service was progressing the investigation/charges.

Excluding discontinued investigations, 62.1% of PIDs investigated were either totally or partially substantiated, which is lower than the substantiation rate in the previous year (2020–21: 69.5%). A comparison of the outcome of the 958 finalised PID investigations in 2021–22 with the 1,181 cases in 2020–21 showed that the change was largely in the proportion of matters totally substantiated:

- 395 (41.2%) were totally substantiated (2020–21: 615, or 52.1%)
- 200 (20.9%) were partially substantiated (2020–21: 206, or 17.4%)
- 363 (37.9%) were not substantiated (2020–21: 360, or 30.5%).

Of the 1,076 cases finalised in 2021–22 after an investigation was commenced, 503 were first reported in 2021–22, while 573 were first reported in a previous financial year.

The outcomes of the 503 cases reported and finalised within 2021–22 showed trends observed in previous years – the rate of substantiation was lower and the proportion of cases discontinued or not substantiated was higher – continued to be evident.

More than half of all cases closed in 2021–22 (573 out of 1,076, 53.2%) were first reported to the oversight agency in a preceding financial year. The oldest cases closed following investigation in 2021–22 were:

- 2 cases opened in April 2016 (2015–16) relating to disclosures in November 2014 and February 2016
- 11 cases from 2016–17
- 4 cases from 2017–18
- 67 cases from 2018–19
- 157 cases from 2019–20
- 332 cases first reported in 2020–21.

All of the 241 cases closed that were created in 2019–20 or earlier years were open in excess of 13 months prior to closure (e.g. 13 months is the minimum if created at the end of 2019–20, in June 2020, and closed at the start of 2021–22 in July 2021).

The case data shows that the investigations for the oldest two cases were finalised in September 2021, five years and five months after the matters were first entered in RaPID.

Some cases created in 2020–21 could have been open for as much as 1 year and 11 months (e.g. if opened in July 2020 and closed in June 2022).

Reviewing how agencies deal with PIDs

In 2021, the Office implemented the second annual 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 that 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 rate of response from agencies to the 2021 self-assessment audit of 96.1% exceeded the response in the first year (2020–21: 93.8%), with improvements in the response rates of local government agencies, government owned corporations and public service offices.

Voluntary self-assessment by agency type

	% Response rate 2020	Audits administered 2021	Responses completed 2021	% Response rate 2021
State departments	100%	20	20	100%
Local councils	92%	77	72	93.5%
Hospital and health services	100%	16	16	100%
Statutory authorities	96%	65	62	95.4%
Public service offices	70%	8	8	100%
Government owned corporations	91%	11	11	100%
Public universities/ TAFE	100%	8	8	100%
Total	93.8%	205	197	96.1%

There was an improvement in five key indicators of PID management capacity. Of the 197 agencies that responded to the 2021 audit:

- 99% of agencies had appointed a PID Coordinator (2020: 96.9%)
- 95.9% have a PID procedure (2020: 94.3%)
- 86.8% published their PID procedure on a public facing website (2020: 84.5%)
- 74.1% have nominated one or more PID Support Officers (2020: 67.8%)
- 68.5% have documented a PID management program (2020: 63.2%).

Agency feedback indicates that completing the self-assessment audit has provided the impetus for policy and procedure reviews, a renewed focus on training and enhancements of PID management processes.

From an oversight perspective, analysis of the results from the self-assessment audit has assisted the Office to evaluate progress in compliance with the PID Act and Standards, identify training needs and further develop engagement activities.

In view of the positive response from agencies and the value of the data gathered, the self-assessment audit will continue.

Education and advice

In 2021-22, the Office:

- presented PID training to a record 1,450 participants
- delivered quarterly PIDANT webinars to a total of 342 participants
- distributed a monthly e-newsletter, *PIDmail*, to some 880 subscribers each issue.

In 2021-22, all PID training sessions were delivered 'live online' using videoconferencing software. This has supported increased flexibility of training delivery and broader reach into regional Queensland, including to rural and remote councils and Aboriginal and Torres Strait Islander councils.

The PIDANT webinars and *PIDmail* e-newsletters provide guidance for PID Coordinators and others with a role in assessing, managing or investigating PIDs. Subjects covered include interpreting and implementing the PID Act and PID Standards, new legal precedents, insights from other integrity agencies, research results and links to useful resources.

PID enquiries received from agencies in 2021-22 encompassed a diverse array of topics. While the oversight agency has no role in directing an agency how to deal with a PID, guidance is provided on interpreting and applying the PID Act and Standards, as well as on best-practice PID management.

In total, 891 contacts were received in the following categories:

- 236 advice requests (e.g. interpretation and application of the PID Act and Standards, PID management advice, support and reprisal risk assessment/prevention/remediation)
- 16 feedback requests (e.g. policy/procedure reviews, feedback on templates)
- 461 PID reporting database assistance requests (e.g. delete user, add user, delete case, edit case, reset password)
- 151 engagement requests (e.g. PIDANT, training, *PIDmail*)
- 27 other enquiries (not elsewhere categorised).

PIDs reported by disclosure type

		2019-20	2020-21	2021-22
PID Act s 13	Corrupt conduct ¹	1,525	1,552	1,794
	Maladministration	65	87	135
	Misuse of public resources	47	28	33
	Public health or safety	27	18	36
	Environment ²	2	0	4
PID Act s 12	Disability	58	63	46
	Environment ²	2	3	17
	Reprisal	18	15	27
Total³		1,744	1,766	2,092

1. 'Corrupt conduct' replaced 'Official misconduct' as a type of PID from 1 July 2014. The definition of 'corrupt conduct' was further 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 ss 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

	2019-20	2020-21	2021-22
State departments	964	983	1,245
Hospital and health services	388	398	348
Local councils	129	163	173
Statutory authorities	96	94	103
University/TAFE	37	40	46
Public service offices	9	9	5
Government owned corporations	12	1	7
Total¹	1,635	1,688	1,927
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

	2019-20	2020-21	2021-22
Employee of agency ¹	862	779	930
Manager/supervisor of agency	171	155	215
Role reporter ²	375	521	486
Employee of another public sector agency	103	105	94
Member of the public	25	30	31
Anonymous	99	98	171
Total³	1,635	1,688	1,927
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 (e.g. 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 ¹	Grounds for decision to take no action	2019-20	2020-21	2021-22
s 30 (1)(a)	The substance of the disclosure has already been investigated or dealt with by another process	72	85	165
s 30 (1)(b)	The disclosure should be dealt with by another appropriate process	66	204	104
s 30 (1)(c)	The age of the information makes it impracticable to investigate	4	26	50
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	3	9	9
s 30 (1)(e)	Another agency notified that investigation was not warranted	27	3	5
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	8
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	23
	Other combination of two or more grounds including s 30(1)(a)	2	5	3
	Other combination of two or more grounds not including s 30(1)(a)	4	7	3
Total		180	381	370
1 Section 30(1) of the PID Act sets out the grounds on which an agency may decide not to investigate or deal with a PID.				

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

	2019-20	2020-21	2021-22
Substantiated	184	236	158
Partially substantiated	71	95	70
Not substantiated	105	186	224
Investigation discontinued	49	41	51
Total¹	409	558	503

1. This table reports on 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**

	2019-20	2020-21	2021-22
Substantiated	402	615	395
Partially substantiated	164	206	200
Not substantiated	238	360	363
Investigation discontinued	68	113	118
Total¹	872	1,294	1,076

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

PIDs totally or partially substantiated

	2019-20	2020-21	2021-22
Total PIDs for which investigation finalised	804	1,181	958
PIDs totally or partially substantiated	566	821	595
% finalised PIDs totally or partially substantiated	70.4%	69.5%	62.1%

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'.

Agency

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

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 Intake Team, irrespective of whether the matter is within or outside jurisdiction.

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.

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.

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 CMS.

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 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 an agency refuses to accept a formal recommendation made under s 50 of the Ombudsman Act, 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 also 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). Where this occurs, one or more recommendations are recorded.

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

ARRs	<i>Annual report requirements for Queensland Government agencies</i>
CHN	Complaints Handler Network
CM	<i>Complainant management training program</i>
CMS	Complaints management system
ELT	Executive Leadership Team
FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
GD	<i>Good decisions training program</i>
HR Act	<i>Human Rights Act 2019</i>
MP	Member of Parliament
MUCC	<i>Managing unreasonable complainant conduct training program</i>
NRS	National Relay Service
OCM	O'Connor Marsden & Associates Pty Ltd
OOJ	Out of jurisdiction
PE	<i>Practical ethics training program</i>
PIDANT	Public Interest Disclosure Agency Network Training
PIDs	Public interest disclosure(s)
PID Act	<i>Public Interest Disclosure Act 2010</i>
QAO	<i>Queensland Audit Office</i>
QHRC	Queensland Human Rights Commission
SMT	Senior Management Team

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.

Service standards	2021-22 Target/estimate	2021-22 Actual
Effectiveness measures		
Proportion of investigations resulting in agency rectification action	15%	11%
Participants who report training improves their decision-making capability ¹	New measure	New measure
Proportion of investigations completed within target timeframes ²	90%	80%
Clearance rate for complaints	100%	101%
Efficiency measure		
Average cost to manage each new contact	\$168	\$168
Discontinued measure		
Proportion of clients satisfied/very satisfied with the level of service provided by the Office ³	80%	..
<p>1. A new measure of effectiveness, 'Participants who report training improves their decision-making capability', has been introduced to appropriately reflect the purpose and range of services delivered under both the <i>Ombudsman Act 2001</i> and the <i>Public Interest Disclosure Act 2010</i>.</p> <p>2. The variance between the 2021-22 Target/estimate and 2021-22 Actual is due to COVID-19 continuing to impact staffing levels, which contributed to some delays in finalising investigations.</p> <p>3. This measure has been discontinued as the survey methodology has changed. The Office will continue to monitor client satisfaction through regular surveys and this will be reported in the Office's annual report. Further information regarding the Office's client satisfaction in 2021-22 can be found on page 22.</p>		

Appendix B: Statistical report

Disclaimer: Comparative data from previous financial years was taken from the 2020–21 Annual Report. Unless a material change was observed from previously reported point-in-time data, the data has been unchanged.

Table 1: Contacts received by file type¹

	2019–20	2020–21	2021–22
Complaint	7,207	7,051	6,622
Out of jurisdiction	2,677	2,553	2,532
Enquiry	1,040	990	1,115
Review request	150	164	129
Total	11,074	10,758	10,398

1. Excludes investigations initiated by the Ombudsman.

Table 2: Contacts received by channel type

	2019–20	2020–21	2021–22
Telephone ¹	6,287	5,916	5,086
Online ²	3,858	4,052	4,457
Other ³	929	790	855
Total	11,074	10,758	10,398

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

	2019–20	2020–21	2021–22
State departments	3,934	4,090	3,750
Statutory authorities	1,053	983	860
Local councils	1,859	1,731	1,758
Public universities	352	233	242
Other/unknown/ private/confidential	9	14	12
Total	7,207	7,051	6,622

Table 4: Complaints received about statutory authorities

	2019–20	2020–21	2021–22
Queensland Building and Construction Commission	196	228	175
The Public Trustee	194	155	116
Legal Aid Queensland	132	108	100
TAFE Queensland	86	104	97
WorkCover Queensland	115	88	93
Office of the Health Ombudsman	105	82	83
Legal Services Commission	22	25	37
Unitywater	10	7	15
Queensland Urban Utilities	24	16	14
Residential Tenancies Authority	33	20	9
Other statutory authorities ¹	136	150	121
Total	1,053	983	860

1. For 2021–22, other statutory agencies with complaints included: Queensland Rural and Industry Development Authority (40), Queensland Human Rights Commission (23), Electoral Commission Queensland (7), QLeave (7), Queensland Rail (7), Cross River Rail Delivery Authority (5), Office of the Independent Assessor (4), Energy and Water Ombudsman Queensland (3), GasFields Commission Queensland (3), Queensland Racing Integrity Commission (3), Seqwater (3) and others (16).

Table 5: Complaints received about state departments

	Notes	2019-20	2020-21	2021-22																																														
Queensland Health		351	488	763	<p>1. Machinery of government changes became effective from 1 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 and 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 and Aboriginal and Torres Strait Islander Partnerships</td> </tr> <tr> <td>Aboriginal and Torres Strait Islander Partnerships</td> <td>-</td> <td>Seniors, Disability Services and 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. For 2021-22, other state government department complaints included those from: Agriculture and Fisheries (50), Environment and Science (33), Resources (21), Employment, Small Business and Training (16), Energy and Public Works (16), State Development, Infrastructure, Local Government and Planning (14), Regional Development, Manufacturing and Water (5), Tourism, Innovation and Sport (3) and QSuper (2).</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 and 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 and Aboriginal and Torres Strait Islander Partnerships	Aboriginal and Torres Strait Islander Partnerships	-	Seniors, Disability Services and 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
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Natural Resources, Mines and Energy	Natural Resources and Mines	Resources																																																
	Water	Regional Development, Manufacturing and Water																																																
	Energy	Energy and Public Works																																																
Queensland Corrective Services		981	872	621																																														
Department of Communities, Housing and Digital Economy	¹	-	286	540																																														
Department of Housing and Public Works	¹	516	229	-																																														
Department of Children, Youth Justice and Multicultural Affairs	¹	-	413	519																																														
Department of Children, Safety, Youth and Women	¹	609	263	-																																														
Department of Youth Justice	¹	38	12	-																																														
Department of Education		512	493	410																																														
Department of Transport and Main Roads		296	264	230																																														
Department of Justice and Attorney-General	¹	216	264	204																																														
Queensland Treasury		127	210	184																																														
Department of Seniors, Disability Services, Aboriginal and Torres Strait Islander Partnerships	¹	-	47	65																																														
Department of Communities, Disability Services and Seniors	¹	12	4	-																																														
Queensland Police Service		50	43	40																																														
Queensland Fire and Emergency Services		15	11	10																																														
Department of the Premier and Cabinet				4																																														
Public Safety Business Agency		-	8	-																																														
Other	²	202	182	160																																														
Total		3,934	4,090	3,750																																														

Table 6: Complaints received about local councils by category

	2019-20	2020-21	2021-22
Laws and enforcement	199	226	214
Rates and valuations	158	143	193
Development and building controls	252	184	173
Environmental management	231	209	163
Conduct	168	187	157
Roads	115	92	115
Sewerage and drainage	70	67	102
Complaint management	52	37	68
Water supply	53	48	62
Internal review/appeal	65	61	56
Council properties	54	41	53
Financial management	76	50	31
Other ¹	366	386	371
Total	1,859	1,731	1,758

1. For 2021-22, other complaint categories included: parks and reserves (58), land use and planning (46), waste management (30), personnel (29), customer service (27), legal services (25), decision (24), governance (21), investigation (19), procedure (17), information management (16), risk management (15), traffic and transport (15), public health (12), documentation (10), PID process (4) and reasons (3).

Table 7: Complaints received about public universities by category

	2019-20	2020-21	2021-22
Grades, assessment, examinations	72	32	53
Fees, refunds, charges, written agreements	45	39	29
Student grievance	15	25	21
Attendance, progress, course duration, course content	44	20	20
Deferral, suspension, cancellation	18	24	14
Conduct	12	9	13
Enrolment	42	9	11
Employee grievance	10	4	11
Internal review/appeal	11	10	9
Management of academic misconduct	21	9	7
Provider complaints and appeal process	5	3	5
Request for academic transcript, certificate or other records	4	5	1
Other ¹	28	36	48
Total	352	233	242

1. For 2021-22, other complaint categories included: placement (15), student support services (7), decision (4), documentation (3), PID process (1), reasons (1) and other (17).

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

	2019-20	2020-21	2021-22
Complaints received from contacts	7,207	7,051	6,622
Complaints brought forward	184	176	211

1. Complaints brought forward may be reclassified on preliminary assessment.
2. Excludes investigations initiated by the Ombudsman.

Table 9: Complaints finalised and carried forward¹

	2019-20	2020-21	2021-22
Complaints finalised	7,231	6,994	6,669
Complaints open at year end	176	211	150

1. Excludes investigations initiated by the Ombudsman.

Table 10: Reasons why complaints were finalised at preliminary assessment

	2019-20	2020-21	2021-22
Referred for internal review by agency	4,408	3,572	3,734
Appeal right should be exhausted	308	1,122	778
Other complaints entity has investigated/ will investigate	346	315	370
Insufficient information/ complaint to be put in writing	136	158	165
Not accepted as representative complaint	41	99	115
Out of time	88	86	102
Investigation unnecessary or unjustifiable	97	91	86
Insufficient direct interest	12	71	74
Appeal right exhausted and further investigation unnecessary	49	44	55
Out of jurisdiction	18	7	5
Other	-	6	2
Await outcome of current decision process ¹	554	285	-
Total	6,057	5,856	5,486

1. The Office ceased using this option during 2020-21.

Table 11: Outcome of complaints/investigations finalised

	2019-20	2020-21	2021-22
Finalised at preliminary assessment ¹	6,057	5,856	5,486
Declined at outset/ preliminary assessment	6,057	5,856	5,486
Rectified during preliminary assessment	-	-	-
Withdrawn	41	79	122
Withdrawn by complainant before investigation commenced	34	72	77
Withdrawn by complainant during investigation	7	7	45
Investigated ²	1,133	1,064	1,063
Investigation discontinued	274	362	400
Investigation completed	859	702	663
Total	7,231	6,999	6,671

1. Includes complaints declined for further investigation as the matter remains premature, with complaint pathways still available to the complainant.
2. Investigations include complaints or PIDs referred for investigation after a preliminary assessment and Ombudsman initiatives.

Table 12: Time to finalise complaints

	2019-20	2020-21	2021-22
Less than 10 days	85%	82%	76%
10-30 days	9%	11%	14%
31-60 days	3%	4%	8%
61-90 days	<1%	<1%	1%
91-180 days	<2%	1%	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

	2019-20	2020-21	2021-22
No further investigation warranted	154	234	232
No error identified	337	328	333
Rectified	101	82	63
Informally resolved	81	79	63
Finding of administrative error	20	3	-
Withdrawn	5	4	32
Total	597	648	660
State departments	408	433	444
Statutory authorities	189	215	216

Table 14: Local council outcomes

	2019-20	2020-21	2021-22
No further investigation warranted	104	113	130
No error identified	197	164	160
Rectified	51	38	47
Informally resolved	51	34	47
Finding of administrative error	-	4	-
Withdrawn	-	1	9
Total	352	316	346

Table 15: Public university outcomes

	2019-20	2020-21	2021-22
No further investigation warranted	15	15	38
No error identified	151	65	47
Rectified	21	25	13
Informally resolved	21	25	13
Finding of administrative error	-	-	-
Withdrawn	2	2	4
Total	189	107	102

Table 16: Types of administrative errors found through investigations¹

	2019-20	2020-21	2021-22
Unreasonable or unjust	17	4	-
Contrary to law	3	1	-
Based on a mistake of law or fact	-	1	-
Wrong	-	1	-
Total	20	7	0

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

Table 17: Investigative recommendations categories

	2019-20	2020-21	2021-22
Improve policy or procedure	87	51	60
Provide better explanation or reasons	34	37	29
Review decision	36	33	25
Expedite action	36	28	23
Change decision	16	16	18
Provide training	2	3	6
Follow policy or procedure	7	10	5
Admit error or apologise	4	4	5
Financial remedy	8	-	5
Explanation given by agency	13	7	3
No action necessary by agency	1	1	1
Other	-	-	-
Total	244	190	180

Table 18: Types of recommendations made to public sector agencies

	2019-20	2020-21	2021-22
Formal	30	1	-
Agreed	214	189	180
Total	244	190	180

Table 19: Number of recommendations made to public sector agencies

	2019-20	2020-21	2021-22
Direct benefit	126	116	100
Systemic	118	74	80
Total	244	190	180

Table 20: Agencies that participated in group session training for *Good decisions (GD)*, *Practical ethics (PE)*¹, *Complaints management (CM)* and *Managing unreasonable complainant conduct (MUCC)*

Agency type	Name	Training type
Local councils	City of Gold Coast	GD
	Diamantina Shire Council	PE
	Moreton Bay Regional Council	CM, GD
	Rockhampton Regional Council	GD
	Sunshine Coast Council	GD
	Western Downs Regional Council	PE
State agencies	Department of Education	CM, GD, MUCC, PE
	Department of Employment, Small Business and Training	GD
	Department of Justice and Attorney-General	GD, MUCC
	Department of the Premier and Cabinet	GD
	Department of Environment and Science	CM, GD
	Department of Transport and Main Roads	GD
	Electoral Commission of Queensland	PE
	Legal Aid Queensland	GD
	Office of Industrial Relations	CM, GD
	Office of Liquor and Gaming Regulation	GD
	Office of the Public Guardian	CM, GD, MUCC
	Office of State Revenue	GD
	Queensland Building and Construction Commission	GD
	Queensland Corrective Services	GD
	Queensland Health	CM, GD
	Queensland Human Rights Commission	CM
	Queensland Revenue Office	GD
	Resources Safety & Health Queensland	GD
	Residential Tenancies Authority	CM
	University of Queensland	GD
Other	Community Housing Ltd	GD

1. PE training includes *Practical ethics for state government (PESG)* and *Practical ethics for local government (PELG)*, as tailored to the particular client agency.

Table 21: PID training sessions and participant numbers

	2019-20		2020-21		2021-22	
	Session no.	Participant no.	Session no.	Participant no.	Session no.	Participant no.
Open training¹						
Module 1: Assessment and Management	2	81	-	-	10	125
Module 2: Risk Assessment and Protection	2	60	-	-	6	90
Module 3: Support	3	82	-	-	6	92
Modules 1, 2 and 3: PID Management	-	-	-	-	1	13
PID Awareness Session	-	-	-	-	1	16
Agency training²						
Module 1: Assessment and Management	1	42	5	59	10	148
Module 2: Risk Assessment and Protection	1	40	-	-	4	57
Module 3: Support	3	33	4	105	11	115
Module 4: PID Investigation ³	N/A	N/A	N/A	N/A	1	19
Modules 1, 2 and 3: PID Management	7	84	1	7	-	-
PID Introductory Workshop	10	105	3	20	2	31
PID Awareness Session	21	360	3	27	14	133
PID Managing Organisational Risk	-	-	10	115	11	212
Other PID presentations	12	345	5	64	7	399
Total⁴	62	1,232	35	449	84	1,450
<p>1. Open sessions are publicised to all agencies, and participants from a number of agencies attend.</p> <p>2. Agency sessions are presented in-house and tailored to the requirements of the client agency.</p> <p>3. Module 4 commenced in in the 2021-22 financial year, which is why there is no data in preceding years.</p> <p>4. The distinction between PID training of a duration greater than 3 hours and shorter than 3 hours no longer applies.</p>						

Table 22: Engagement with priority client groups¹

	Total percentage of cases ²
Indigenous background ³	20%
Special need(s) ⁴	19%
Home language other than English ⁵	9%
Regional (i.e. based outside South East Queensland ⁶)	40%
<p>1. This is a new table for 2021-22.</p> <p>2. The percentages relate only to cases where the contact chose to identify in a priority client group in a case. Cases with no response data were excluded. In 2021-22, the total numbers included:</p> <p>2.1. Indigenous background: 471 cases of 2,357 total respondents</p> <p>2.2. Special need(s): 719 cases of 3,782 total respondents</p> <p>2.3. Home language other than English: 366 cases of 4,024 total respondents</p> <p>2.4. Regional (based outside South East Queensland): 1,495 cases of 3,789 total respondents at the intake phase (and classified as a complaint or PID).</p> <p>3. Indigenous background includes persons who identify as Aboriginal, Torres Strait Islander, Aboriginal and Torres Strait Islander or other.</p> <p>4. A special need includes a sight, speech, hearing or other individual need, where specific assistance is required for individuals to progress their matter.</p> <p>5. In 2021-22, the responses other than English included: Amharic (2), Arabic (16), Chinese (36), Croatian (2), Farsi/Persian (5), French (5), Hindi (20), Japanese (1), Korean (11), Samoan (1), Sinhalese (10), Somali (1), Spanish (11), Tamil (7), Thai (2), Torres Strait Creole (1), Turkish (2), Urdu (1), Vietnamese (5) and other (227).</p> <p>6. 'South East Queensland' includes specific postcodes that capture the Brisbane, Logan, Ipswich, Redland, Gold Coast, Moreton Bay, Sunshine Coast and Noosa regions.</p>	

Appendix C: Audited financial statements

Office of the Queensland Ombudsman

Financial Statements for the period ended 30 June 2022

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Office of the Queensland Ombudsman
Statement of Comprehensive Income

for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income from continuing operations			
Appropriation revenue	B1-1	8,575	8,397
User charges and fees	B1-2	365	321
Services received below fair value	B1-3	112	108
Other revenue		10	4
Total income from continuing operations		9,062	8,830
Expenses from continuing operations			
Employee expenses	B2-1	7,120	6,822
Supplies and services	B2-2	1,706	1,694
Depreciation and amortisation	B2-3	99	180
Other expenses	B2-4	137	134
Total expenses from continuing operations		9,062	8,830
Operating result for the year		-	-
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 2022

	Note	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	C1	1,966	2,029
Receivables	C2	215	166
Prepayments		86	97
Total current assets		2,267	2,292
Non-current assets			
Property, plant and equipment	C3	39	129
Intangible assets	C4	8	17
Total non-current assets		47	146
Total assets		2,314	2,438
Current liabilities			
Payables	C5	560	698
Accrued employee benefits	C6	239	225
Total current liabilities		799	923
Total liabilities		799	923
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 year ended 30 June 2022

	Accumulated surplus	Contributed equity	Total
	\$'000	\$'000	\$'000
Balance as at 1 July 2020	635	880	1,515
Operating result	-	-	-
Balance as at 30 June 2021	635	880	1,515
Operating result	-	-	-
Balance as at 30 June 2022	635	880	1,515

The accompanying notes form part of these financial statements.

Office of the Queensland Ombudsman
Statement of Cash Flows
for the year ended 30 June 2022

Note	2022	2021
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	8,400	8,574
User charges and fees	374	301
GST input tax credits from Australian Tax Office	193	194
GST collected from customers	42	34
Other	10	4
<i>Outflows:</i>		
Employee expenses	(7,142)	(6,984)
Supplies and services	(1,691)	(1,693)
GST paid to suppliers	(187)	(193)
GST remitted to Australian Taxation Office	(40)	(31)
Other	(22)	(26)
Net cash (used in)/provided by operating activities	(63)	180
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 (decrease)/increase in cash and cash equivalents	(63)	135
Cash and cash equivalents - opening balance	2,029	1,894
Cash and cash equivalents - closing balance	1,966	2,029
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 (used in)/provided by operating activities

	2022 \$'000	2021 \$'000
Operating (deficit)/surplus	-	-
<i>Non-cash items included in the operating result:</i>		
Depreciation and amortisation expense	99	180
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	(49)	(82)
(Increase)/decrease in prepayments	11	22
Increase/(decrease) in accounts payables	(138)	149
Increase/(decrease) in accrued employee benefits	14	(89)
Net cash (used in)/provided by operating activities	(63)	180

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 2021.

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 2020-21 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 and the 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 "We strive to be an agent of positive change for fair and accountable public administration in Queensland".

The purpose of the Office is to investigate administrative decisions, help agencies improve their practices, and oversee the system of public interest disclosures.

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	2022 \$'000	2021 \$'000
Original budgeted appropriation	8,982	8,574
Supplementary amounts:		
Lapsed appropriation	(582)	-
Total appropriation received (cash)	8,400	8,574
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	554	377
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(379)	(554)
Appropriation revenue recognised in statement of comprehensive income	8,575	8,397

In 2021 and 2022 deferred appropriation payable predominantly resulted from unused appropriation from savings in employment costs

Accounting policy - Appropriation revenue

Appropriations provided under the *Appropriations Act 2021* are recognised as revenue when received. Where the Office has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period.

Disclosure – Variance analysis

Budget vs actual appropriation revenue – Refer to note E2-1 and E4-1.

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

	2022	2021
	\$'000	\$'000
Employee Benefits		
Wages and salaries	5,455	5,247
Annual leave levy/expense	615	524
Long service leave levy/expense	141	133
Employer superannuation contributions	747	706
Other employee benefits	23	53
Employee related expenses		
Workers' compensation premium	30	29
Other employee related expenses	109	130
Total	7,120	6,822
	2022	2021
	No.	No.
Full-time equivalent employees*	60	54

* FTE data as at 30 June 2022 (based upon the fortnight ending 1 July 2022).

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 and long service leave

The Office is a member of the Queensland Government's Annual Leave and Long Service Leave Schemes. The Office pays a levy to these schemes to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The Office expenses these levies in the period in which they are payable and claims from these schemes quarterly in arrears for amounts paid to employees for leave taken.

Accounting policy - Superannuation

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

	2022	2021
	\$'000	\$'000
Accommodation	714	819
Computer support	263	201
Consultants and contractors	245	202
Payments to employment agencies	133	122
Telephones/communication	61	69
Office equipment	88	61
Office maintenance	58	55
Legal costs	4	52
Travel including education and engagement	3	19
General supplies and services	137	94
Total	1,706	1,694

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

	2022	2021
	\$'000	\$'000
Depreciation	90	147
Amortisation	9	33
Total	99	180

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

B2-4 Other Expenses

	2022	2021
	\$'000	\$'000
External audit fees	20	20
Sundry expenses	5	6
Storage services received free of charge from Queensland State Archives	112	108
Total	137	134

Disclosures relating to other expenses

Audit fees

Total external audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial year are \$20,000 (2021: \$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 received 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

	2022 \$'000	2021 \$'000
Trade debtors	41	22
GST receivable	16	22
GST payable	(5)	(4)
	11	18
Annual leave reimbursements	104	108
Long service leave reimbursements	59	18
	163	126
Total	215	166

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 as the likelihood of a loss event for these debtors is low.

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

	2022 \$'000	2021 \$'000
Plant and equipment		
At cost	951	951
Less: Accumulated depreciation	(912)	(822)
Carrying amount as at 30 June	39	129
<i>Represented by movements in carrying amounts:</i>		
Carrying amount at 1 July	129	231
Acquisitions	-	45
Depreciation	(90)	(147)
Carrying amount at 30 June	39	129

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

Class	Useful Life
Plant and equipment:	
Computer and office equipment	3 - 6 years

Disclosure – Office Fit Out Depreciation

The Office has an office fit-out with an original cost of \$648,000, which has been fully depreciated, but is still being used in the provision of services.

C3-5 Impairment

Accounting policy

All non-current physical 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, 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

	2022 \$'000	2021 \$'000
Software purchased		
At cost	637	637
Less: Accumulated amortisation	(629)	(620)
Carrying amount at 30 June	8	17
<i>Represented by movements in carrying amount:</i>		
Carrying amount at 1 July	17	50
Amortisation	(9)	(33)
Carrying amount at 30 June	8	17

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 - 8 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, with any impairment loss recognised immediately in the statement of comprehensive income.

No impairment losses were recorded during the year.

C5 Payables

	2022	2021
	\$'000	\$'000
Trade creditors	96	83
Unearned revenue	74	45
Deferred appropriation payable to Consolidated Revenue Fund	379	554
Other payables	11	16
Total	560	698

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

	2022	2021
	\$'000	\$'000
Current		
Wages outstanding	-	27
Annual leave levy payable	197	165
Long service leave levy payable	42	33
Total	239	225

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	2022 \$'000	2021 \$'000
Financial assets			
Cash and cash equivalents	C1	1,966	2,029
Receivables	C2	215	166
Total financial assets		2,181	2,195
Financial liabilities			
Payables	C5	560	698
Total financial liabilities		560	698

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 2022.

Financial Guarantees

The Office was not committed to any guarantees or undertakings at 30 June 2022.

D3 Commitments

Accommodation

At reporting date the Office had no capital expenditure or operating lease commitments. The Office has an Occupancy Agreement for accommodation with the Department of Energy and Public Works.

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 2021-22 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 2022 \$'000	Actual 2022 \$'000	Variance \$'000
Income				
Appropriation revenue	V1	8,982	8,575	(407)
User charges and fees	V2	488	365	(123)
Goods and services below fair value		-	112	112
Other revenue		35	10	(25)
Total income		9,505	9,062	(443)
Expenses				
Employee expenses	V3	7,964	7,120	844
Supplies and services	V4	1,296	1,706	(410)
Depreciation and amortisation	V5	213	99	114
Other expenses		32	137	(105)
Total expenses		9,505	9,062	443
Operating result/comprehensive income		-	-	-

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

- V1. Lower appropriation revenue was primarily due to savings from the timing of vacancies and revised estimates for depreciation and amortisation.
- 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 the timing of recruitment activities to fill vacancies.
- V4. The increase in supplies and services as compared to budget, includes additional expenditure on improving information systems and processes and payments for agency staff.
- V5. Depreciation and amortisation were lower due to lower capital expenditure and a review of useful lives.

E3 Budget to Actual Comparison – Statement of Financial Position

Statement of Financial Position	Variance Notes	Original Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
Current assets				
Cash and cash equivalents		1,795	1,966	171
Receivables	V6	88	215	127
Other current assets		124	86	(38)
Total current assets		2,007	2,267	260
Non-current assets				
Plant and equipment		33	39	6
Intangible assets		-18	8	26
Total non-current assets		15	47	32
Total assets		2,022	2,314	292
Current liabilities				
Payables	V7	198	560	(362)
Accrued employee benefits		309	239	70
Total current liabilities		507	799	(292)
Total liabilities		507	799	(292)
Net assets		1,515	1,515	0
Equity				
Contributed equity		880	880	-
Accumulated surplus		635	635	0
Total equity		1,515	1,515	0

E3.1 Explanation of Major Variances – Statement of Financial Position

- V6. The budget for receivables reflected reduced leave taken during the COVID-19 pandemic. Leave being taken is returning to closer to pre-pandemic levels.
- V7. Payables include \$0.379 million for deferred appropriation payable resulting from unspent appropriation for 2021-22.

E4 Budget to Actual Comparison – Statement of Cash Flows

Statement of Cash Flows	Variance Notes	Original Budget 2022 \$'000	Actual 2022 \$'000	Variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Appropriation receipts	V8	8,982	8,400	(582)
User charges and fees		492	374	(118)
GST input tax credits from Australian Taxation Office		-	193	193
GST collected from customers		-	42	42
Other		153	10	(143)
<i>Outflows:</i>				
Employee expenses	V9	(7,967)	(7,142)	825
Supplies and services	V10	(1,416)	(1,691)	(275)
GST paid to suppliers		-	(187)	(187)
GST remitted to Australian Taxation Office		-	(40)	(40)
Other		(25)	(22)	3
Net cash provided by operating activities		219	(63)	(282)
Cash flows from investing activities				
<i>Outflows:</i>				
Payments for non-financial assets		(80)	-	80
Net cash (used in) investing activities		(80)	-	80
Net increase (decrease) in cash and cash equivalents		139	(63)	(202)
Cash and cash equivalents at beginning of financial year		1,656	2,029	373
Cash and cash equivalents at end of financial year		1,795	1,966	171

E4.1 Explanation of Major Variances – Statement of Cash Flows

- V8. Appropriation receipts are lower primarily due to appropriation repayable from 2020-21 and revised timing of depreciation and amortisation.
- V9. Employee expenses were lower due to the timing of recruitment activities to fill vacancies.
- V10. The increase in supplies and services as compared to budget, includes additional expenditure on improving information systems and processes 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 2021-22 and 2020-21. 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 2021 - 30 June 2022

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	315	13	7	39	-	374
Deputy Ombudsman	241	13	6	24	-	284
Director, Corporate Services Unit	149	-	3	19	-	171

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	140	-	3	18	-	161

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 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.

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 financial year ended 30 June 2022 and of the financial position of the Office at the end of that year; 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.



G. E. Rawlings
Chief Financial Officer



A. J. Reilly
Queensland Ombudsman

9 August 2022

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Office of the Queensland Ombudsman

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the 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 2022, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

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

Basis for opinion

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

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

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

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.

Report on other legal and regulatory requirements

Statement

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

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

Prescribed requirements scope

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

M Reardon

11 August 2022

Michelle Reardon
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendix D: Compliance checklist

Table 23: 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 30-31
	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 4 and 32
	Agency service areas and service standards	ARRs - section 11.3 Page 32
Financial performance	Summary of financial performance	ARRs - section 12.1 Page 23
Governance - management and structure	Organisational structure	ARRs - section 13.1 Page 15
	Executive management	ARRs - section 13.2 Pages 16-17
	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 20
	Human rights	<i>Human Rights Act 2019</i> ARRs - section 13.5 Pages 19 and 22
	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 21
	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 20
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 40–68
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Pages 69–71

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*



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