



Annual
Report
2022-23



QUEENSLAND
OMBUDSMAN



Cover includes elements from *Leaving Our Mark* (left)

Nathaniel Chapman

Goenpul and Yuggera Man, also from the Wambia Tribe in Northern Territory and Waka Waka country in Eidsvold, Queensland (2023)

Queensland Ombudsman Annual Report 2022-23

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We acknowledge the Traditional Owners of the land throughout Queensland and their continuing connection to land, culture and community. We pay our respects to 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:
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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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31 August 2023

The Honourable Yvette D'Ath MP
Attorney-General and Minister for Justice
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 2022-23 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 78-79 of this annual report.

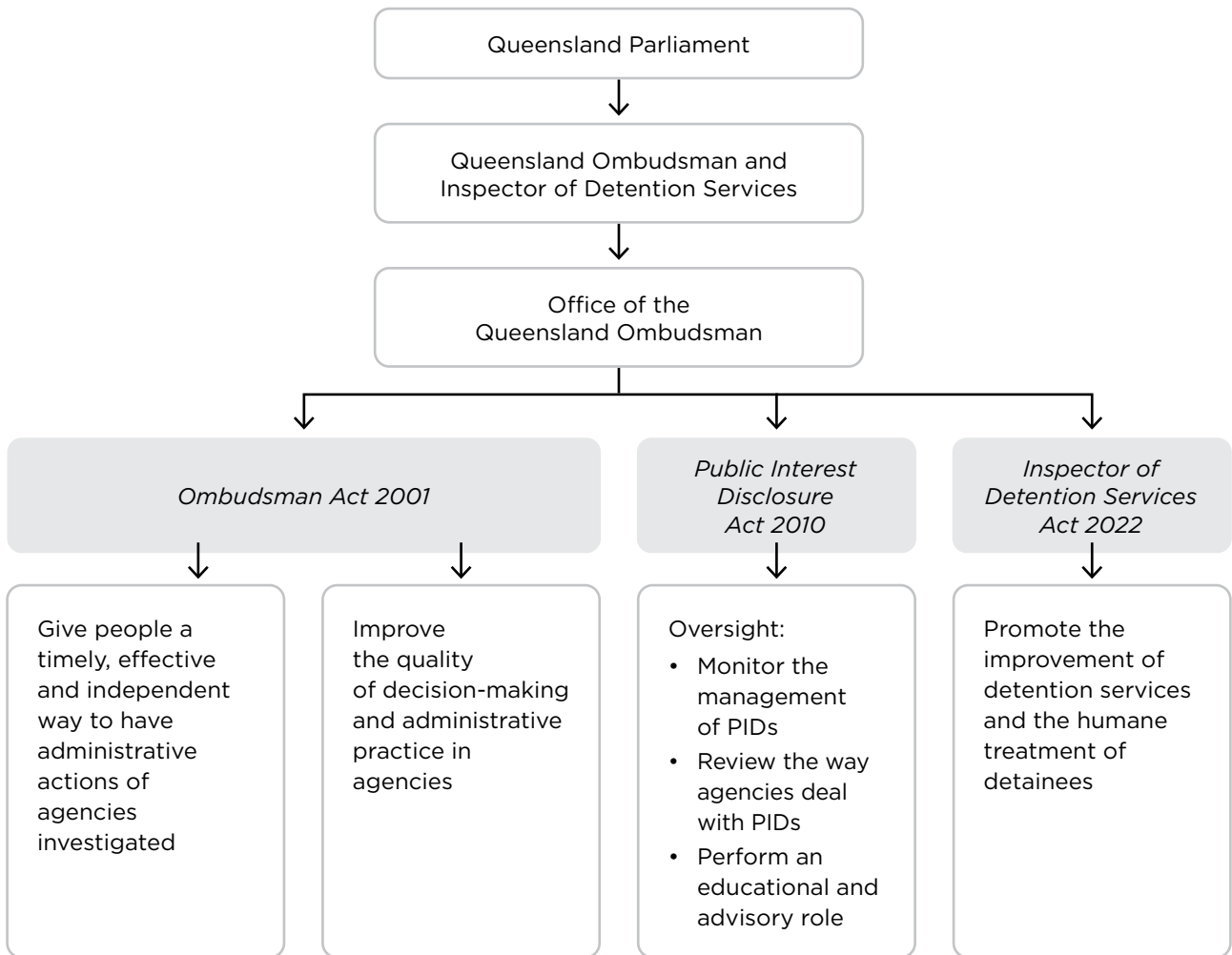
Yours sincerely



Anthony Reilly
Queensland Ombudsman and
Inspector of Detention Services

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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 (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.

On 9 December 2022, the *Inspector of Detention Services Act 2022* (IDS Act) partially commenced to allow for an establishment period for the Office's new functions. The remaining provisions of the IDS Act commenced on 1 July 2023. The IDS Act promotes the improvement of detention services and the humane treatment of detainees.

The Ombudsman and Inspector of Detention Services is an officer of the Queensland Parliament and reports to the Legal Affairs and Safety Committee.

Ombudsman's report

The 2022–23 financial year was a period of growth and change for the Office as we established our new Inspector of Detention Services function, advised on the implementation of the Coaldrake Report reforms,¹ and provided support to the review of the *Public Interest Disclosure Act 2010* (PID Act). At the same time, the Office continued to deliver services to the community and government agencies in pursuit of our vision of fair and accountable public administration.

New Inspector of Detention Services function

The *Inspector of Detention Services Act 2022* (IDS Act), assented to on 7 September 2022, aims to promote and uphold the humane treatment and conditions of detainees and prevent harm. The Office's functions under the IDS Act are to conduct inspections and reviews of detention services and then report to parliament on the outcomes of those inspections. The IDS Act partially commenced on 9 December 2022 to support an establishment period for the new function, and then fully commenced on 1 July 2023.

Further information about the establishment process is provided at page 16.

From next year, we will table an annual report on the Office's operations under the IDS Act. A report is not required for the 2022–23 period due to the IDS Act commencing fully from 1 July 2023.

Coaldrake Report reforms

Over the past year, we contributed to the implementation of several recommendations from the Coaldrake Report of direct relevance to the Office, including:

- enhancing integrity bodies' independence by involvement of parliamentary committees in setting their budgets and contributing to key appointments
- providing the Ombudsman function with the authority to investigate complaints against private organisations carrying out administrative actions taken on behalf of the government's functions.

The Integrity and Other Legislation Amendment Bill 2023, introduced to parliament on 16 June 2023, represented a significant step in implementing the above recommendations.

The Office was consulted extensively by the government about the implementation of the Coaldrake Report's recommendations, including through our membership of the Integrity Reform Stakeholder Reference Group. Also, the Office has been provided with additional funding to support implementing the reforms in the years ahead.

Public Interest Disclosure Act Review

The Honourable Alan Wilson KC finalised an independent review of the PID Act by providing the government with the final report on 19 June 2023. In addition to preparing our submission to the PID Act review, we supported the review team by providing statistical information and advice about a range of operational and policy issues.

¹ The **Coaldrake Report** is the *Let the sunshine in – Review of culture and accountability in the Queensland public sector* report dated 28 June 2022, written by Professor Peter Coaldrake AO.

Improving administrative processes and decision-making

In 2022–23, the Office responded to 11,837 contacts, received 7,227 complaints and finalised 1,124 investigations. Through our investigations, we made 172 recommendations for improvement. Of the recommendations made that were responded to prior to 30 June 2023, all were accepted by the relevant agencies (166 recommendations).

The wide range of agencies and issues investigated by our Office is reflected in *Casebook 2023*, which contains a selection of our investigation case studies.

Over the course of the year, we provided training to 3,031 public sector officers in 144 training sessions, with 96% of participants who provided feedback stating that the training improved their decision-making capability. We also resumed access to face-to-face training for the greater Brisbane area and those regions that our staff can easily drive to in a day.

We continue to innovate the ways in which we provide other help to agencies.

Our Complaint Handlers Network continued to meet quarterly, and was used by agencies to seek feedback on whole-of-government complaints improvement processes. These new activities complement our quarterly *Perspectives* e-newsletter to agencies, advice service and other resources.

In November 2022, the Office published its *Learning from experience* report, which analysed 20 years of Ombudsman reports to identify insights about the issues that most commonly cause problems in administrative practices and procedures. As well as distributing the report through our newsletters and website, a copy was sent to the heads of Queensland state public sector agencies and presented at a meeting of local government CEOs.

We also continue to find new ways to inform the community about our services and how to make complaints to government.

In August 2022, the Office published a new video highlighting the complaints landscape in Queensland to help community organisations to help their clients to understand the role of the Office.

In March 2023, we published a range of community access videos that were co-designed by people who live with disability. The videos assist people to understand our role and functions, how and when we should be engaged with and what individuals can expect from the process. I would like to express my thanks to the Queenslanders with Disability Network for their assistance with this project.

Staff members and I also presented three webinars to electorate officers about our services and the broader complaints landscape, and a webinar about our services through the Queensland Community Legal Centres webinar program.

To assess how to improve our services to people in regional, rural and remote areas, the Deputy Ombudsman and I visited regional communities including Townsville, Rockhampton, Mackay, Roma and Woorabinda. We met with local members of parliament and their electorate officers, local governments and community organisations. Following our visits to regional centres, we decided to establish a program of face-to-face regional training events outside of south-east Queensland in 2023–24 to complement our web-based training program.

Improving public interest disclosure management

Another important component of our work is the oversight of PIDs under the PID Act. We have included a separate PID Act report in this annual report, which details the Office's oversight functions and data trends. As noted above, a big part of our work over the past year has been supporting the PID Act review process.

An accountable, sustainable and capable organisation

The Queensland Ombudsman and Inspector of Detention Services is an officer of the 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 in June 2023 and to provide feedback on a range of issues raised by committee members. I look forward to the enhanced accountability arrangements in the years ahead.

Our Audit Committee also provides independent assurance and assistance. I would like to take this opportunity to extend my appreciation to our outgoing chair Mr Mark Nix, and to welcome his replacement Mr Gavin Holdway to the role.

We developed a new strategic plan to reflect the significant organisational changes that the Office is managing. To inform the plan's development, we conducted a series of sessions to check in with staff about how our organisational change was being managed and how we could continue to improve as a workplace. In this regard, the results for our 2022 Working for Queensland survey continued to be very positive.

The Office also achieved a significant milestone when the new certified agreement for the Office was finalised in June 2023.

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 our staff for their enthusiasm and commitment to the Office and its objectives.

Anthony Reilly

Queensland Ombudsman and
Inspector of Detention Services

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 | 2021-22 | 2022-23 | |
|--|--|--------------------------------------|--|---|
| | | Actual | Target/ estimate | Actual |
| Improve administrative processes and decision-making | → Average time to complete preliminary assessments | 6.3 days | 10 days | 4.6 days |
| | → Proportion of investigations completed within target timeframes | 80% | 90% | 83% |
| | → Proportion of investigations resulting in a rectification action | 11% | 15% | 12% |
| | → Proportion of recommendations accepted by the relevant agency at time of reporting | 99% | 90% | 100% |
| Improve public interest disclosure management | → Proportion of complaints reviewed where original decision upheld | 95% | 80% | 95% |
| | → Proportion of complaints received from outside south east Queensland (target: at least aligned to population) | 40% | 32% | 37% |
| | → Participants who report training improves their decision-making capability | 97% | 80% | 96% |
| Build a sustainable and capable organisation | → Total salary budget allocated to learning and development | 1.3% | 2% | 2.7% |
| | → Rate of permanent separations | 13% | 5% | 16% |
| | → Rate of sick and unplanned leave | Absent 10.6 days incl. 8.5 sick days | Absent 15.4 days incl. 12.4 sick days ¹ | Absent 12.9 days incl. 7.2 sick days |

¹ Target is Queensland public sector average, as supplied from the Public Sector Commission.

Performance and environmental factors

This year, the Office responded to 11,837 contacts (2021–22: 10,398), received 7,227 complaints (2021–22: 6,622) and finalised 7,165 complaints (2021–22: 6,669).

The average time to complete preliminary assessments was within target at 4.6 days (2021–22: 6.3 days).

This year, the Office did not experience business interruptions, unlike 2021–22 when flooding and COVID-19 impacted service delivery.

The Office finalised 1,124 investigations and made 172 recommendations to improve administrative actions of agencies. Timeliness for the completion of investigations was lower than target as some investigations took longer than expected to complete. Of the recommendations responded to in the year (166 recommendations), 100% were accepted by agencies.

This year, 3,031 public officers participated in 144 training sessions, which is similar to last year's results. Participants continue to record a high level of satisfaction with training – 96% of participants reported 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 (76%) and executive group leadership (80%).

The Office is in a secure financial position. Operational expenditure was \$11.442 million, a 21% increase from 2021–22. This increase is primarily due to new funding to implement the IDS Act obligations.

Strategic risks and opportunities

The Office has engaged with agencies through training programs and public sector networks. During 2022–23, the Ombudsman and Deputy Ombudsman travelled to several regional centres, including Townsville, Rockhampton, Mackay, Roma and Woorabinda, to meet community representatives.

Key governance processes included 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.

Risks to workforce capability were mitigated through active management of workplace health, safety and wellbeing, and a continued focus on learning and development. The permanent separation rate was slightly higher than in 2021–22 as 12 officers left to take up other opportunities or leave the workforce. The Office successfully recruited new staff to fill vacant positions. At year end, the Office employed 72.4 full-time equivalents (FTEs), which is an increase from last year's 59.8 FTEs (17% increase).

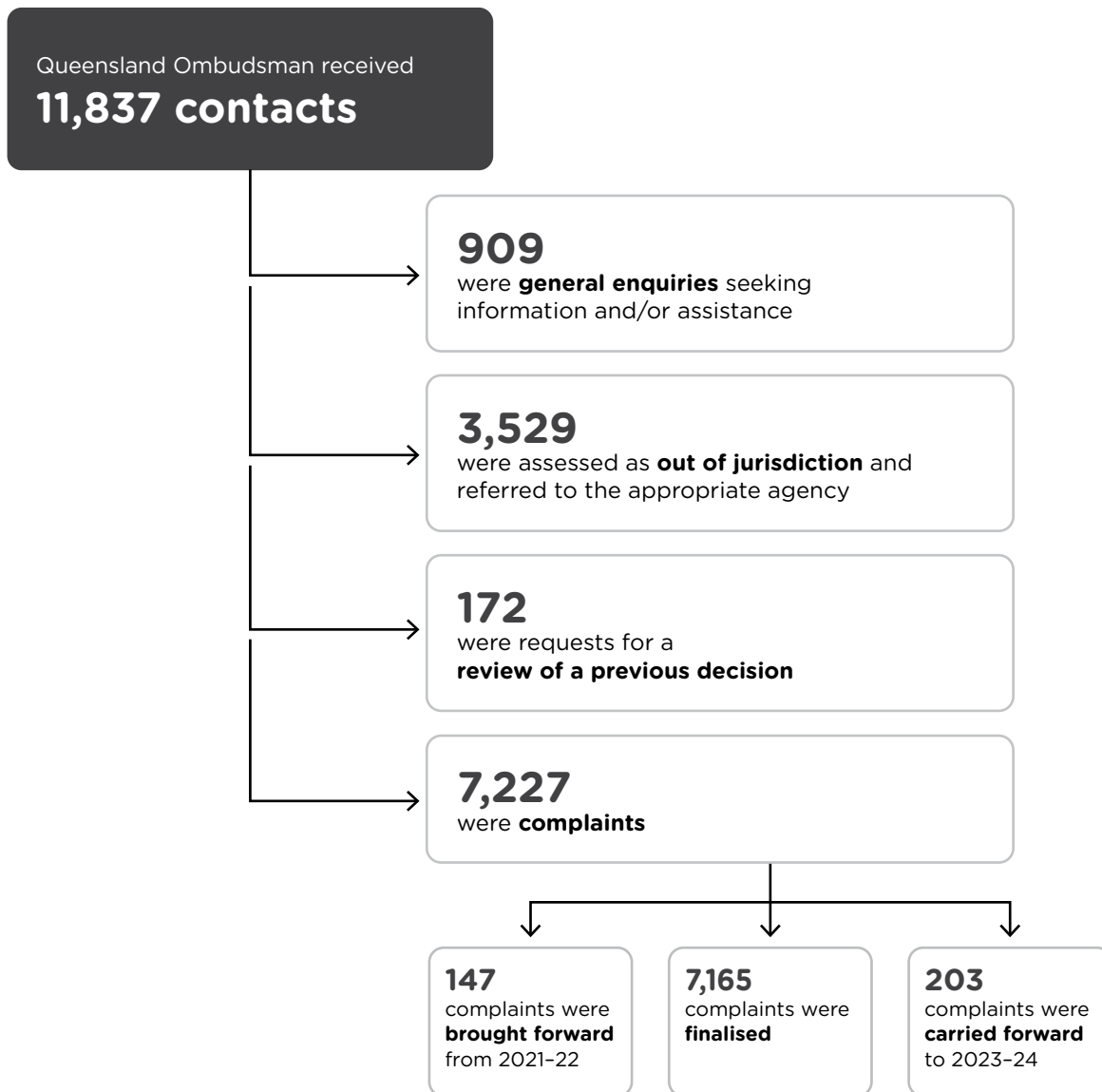
During 2022–23, the Office undertook a project to prepare for the 1 July 2023 commencement date for the IDS Act (see page 16 for further information).

Looking ahead to 2023–24

The Office is moving into a year of further change. A key area will be continuing to implement the new IDS Act obligations. Further changes to the Office's functions are also foreshadowed. The government's implementation of integrity reforms will widen the Office's jurisdiction. To assist with the integrity reforms, the Office will receive increased funding of \$5 million over four years, with \$1.5 million per annum ongoing to enhance the Office's complaints and investigations management capacity. A review of the PID Act by the Honourable Alan Wilson KC was provided to the Attorney-General in June 2023. The review's report recommends changes to PID oversight arrangements.

Investigating complaints

Contact with the Office



* Complaints brought forward or carried forward between financial years may be reclassified on preliminary assessment.

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 (70.6%)
- local councils (25.8%)
- public universities (3.5%)
- other (0.01 %).

Human rights

The Office received 1,075 cases that were assessed as involving a human rights element. Common complaint topics included:

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

Timeliness

The time to finalise complaints (excluding own initiative investigations) was commensurate with the previous year:

- 78% within 10 days
- 92% within 30 days
- 99.9% 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 (503 contacts this year).

Our website (www.ombudsman.qld.gov.au) offers a rich source of information about complaints processes, including links to other complaints agencies. The site is designed for a range of devices and this year 41% 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 received in this way.

In 2022–23, 15,801 people were directed to a webpage about matters out of the Office's jurisdiction (OOJ) from the online complaint form, and 74,948 people directly accessed Office webpages about OOJ matters. Of these, 39,254 people linked to another complaints 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).

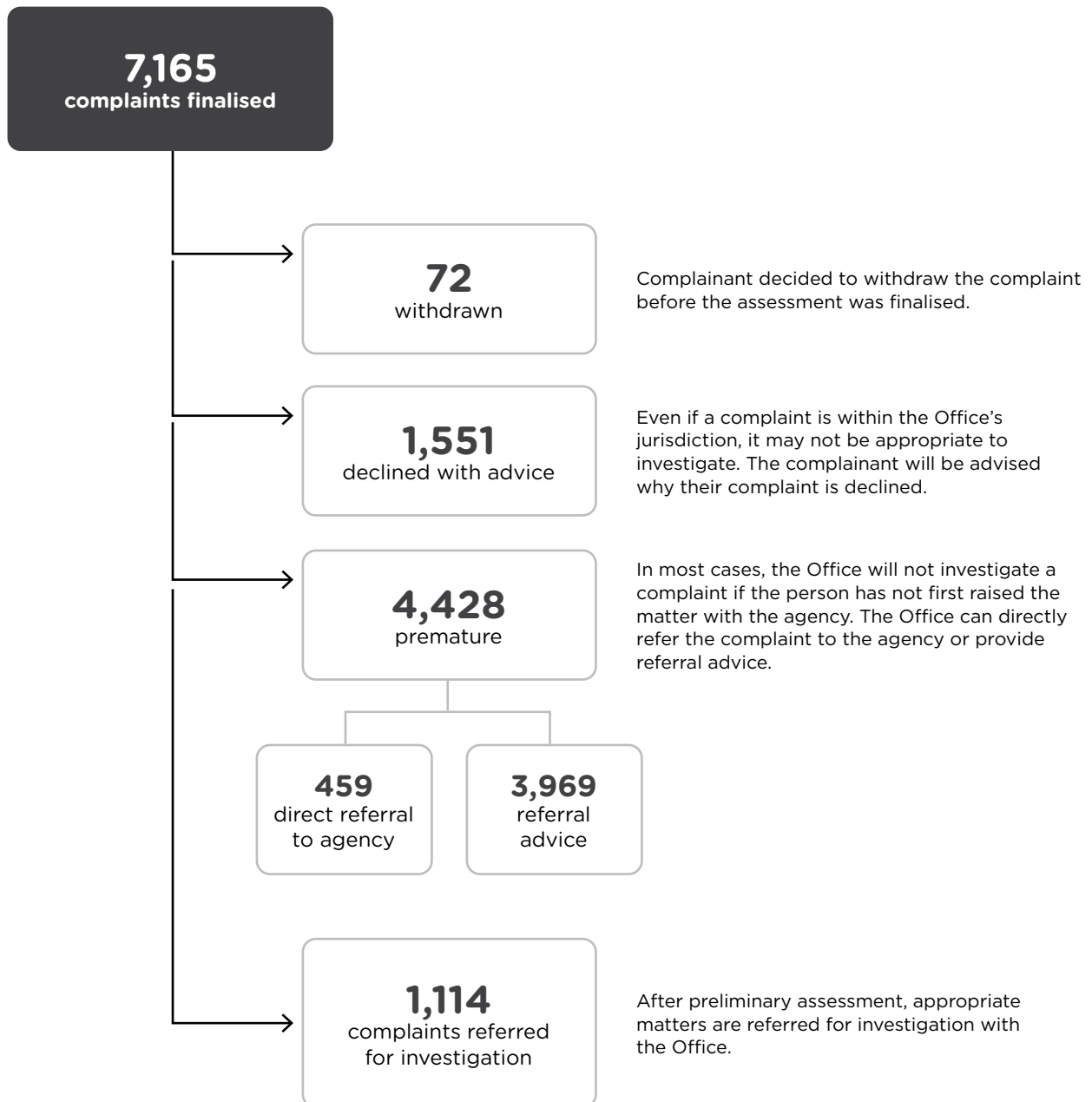
The Office is a certified National Relay Service (NRS) organisation. The NRS is a phone service for people who are deaf or have a hearing or speech impairment.

The Office is committed to being accessible to all Queenslanders. In 2022–23, of the cases that provided demographic information:

- 31% identified as being Aboriginal and/or Torres Strait Islander
- 15% identified as having a special need
- 11% identified as having a home language other than English
- 37% were based outside of south-east Queensland.

Further information 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 4.6 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.

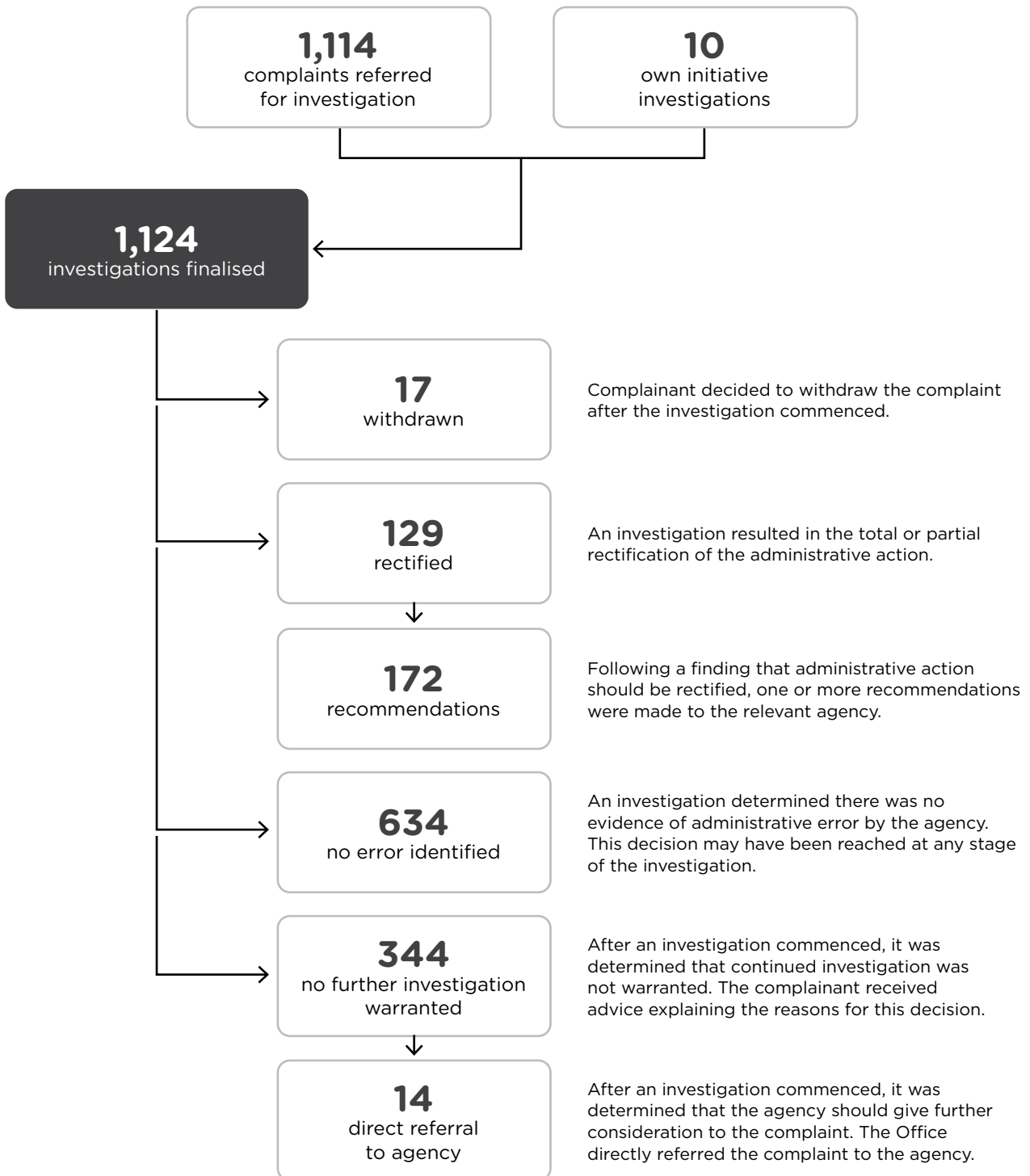
The first step is for a complainant to make a complaint directly to the agency. If a complainant is dissatisfied with the agency's response, the second step is for the complainant to request an internal review of the decision under the agency's CMS.

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 50 days.

Recommendations

This year, the Ombudsman made 172 recommendations to agencies. Most recommendations ask agencies to:

- provide a better explanation or reasons for decision (31%)
- improve a policy or procedure (22%)
- review a decision (19%)
- expedite an action (9%), or
- change a decision (9%).

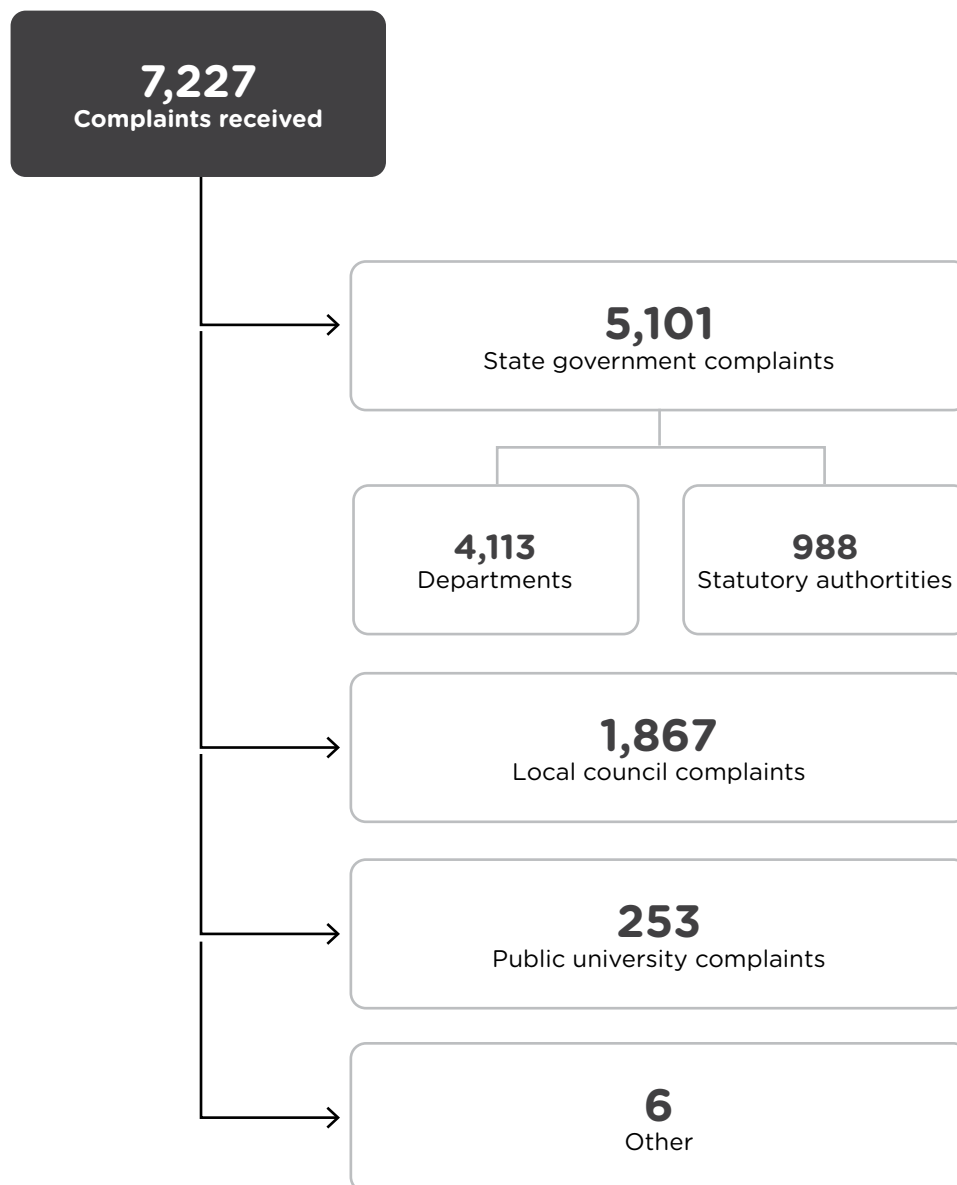
Recommendations provide a direct or systemic benefit. For example, a recommendation to pay a refund to a complainant is considered a direct benefit. Systemic recommendations focus on remedying problems with agency policies, procedures or practices so that many people benefit from the change.

In 2022-23, 115 recommendations provided direct benefit, and 57 recommendations were systemic.

Of the recommendations made and responded to in 2022-23 (166 recommendations), agency acceptance of recommendations was 100%.

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

Insights



COVID-19

This year's complaints data has shown COVID-19 continues to have an impact on the community.

Complaints to us about Queensland Health decisions increased this year (1,039 complaints compared with 763 complaints in 2021-22). This was mostly due to an increase in complaints about hotel quarantine fee waiver decisions.

We have received fewer complaints this year about Queensland Corrective Services (568 complaints compared with 621 in 2021-22 and 872 in 2020-21). This appears to be linked to the easing of COVID-19 lockdowns and visitor restrictions in correctional facilities.

Increase in complaints about the Office of the Health Ombudsman

In June 2022, the Office of the Health Ombudsman (OHO) advised us that the Health Ombudsman is unable to remake a decision under the *Health Ombudsman Act 2013* in reliance of section 24AA of the *Acts Interpretation Act 1954*. This resulted in OHO suspending its internal review function as the Health Ombudsman was not empowered to make a new decision in the event the internal review found it was warranted. While the Health Ombudsman continues to seek legislative reform to address this matter, the right of review for OHO complainants is to this Office.

This has resulted in a significant increase in complaints received about the OHO during the financial year when compared to the previous financial year. This year we received 153 complaints about decisions by OHO (83 complaints in 2021-22).

Complaints about assistance programs

The Queensland Rural and Industry Development Authority (QRIDA) is the government's provider of financial assistance programs, including loans, grants and rebates. During the financial year, we worked with QRIDA to enhance its decision-making processes, including increasing the detail and clarity in the reasons provided in support of its decisions. We received fewer complaints about QRIDA this year (24) than in the previous year (40).

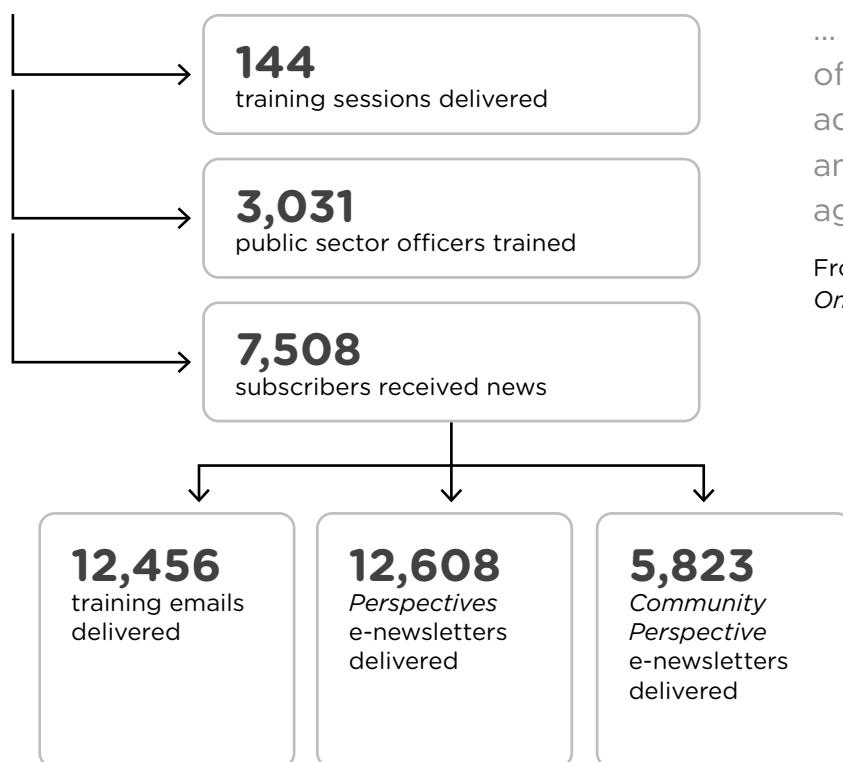
The Queensland Reconstruction Authority (QRA) recently commenced a new role where it is making decisions regarding applications to the Resilient Homes Fund. This fund provides for resilience measures to reduce the effort, cost and time to recover from disasters. In this financial year, the fund provided assistance to eligible flood-impacted homeowners to repair, retrofit, raise, demolish or extend flood-affected homes. We received complaints about the eligibility assessment and level of funding provided. Overall, QRA complaint numbers remain at low levels (11 complaints received this year).

Sharing learnings from investigations

Animal management issues is a common type of complaint we receive about local government decision-making. A large number of these complaints relate to dog attacks and the regulation of dangerous dogs. Using our experience with these matters, we contributed to the Department of Agriculture and Fisheries' review of the *Animal Management (Cats and Dogs) Act 2008* by identifying a number of key areas for improvement in administration and decision-making.

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:

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

In 2022-23, the Office continued to focus on its online delivery model for training programs, but has returned to delivering face-to-face training.

See Appendix B for information on training delivered.

Information on PID specific training and advice is also included in the PID oversight report (page 28).

Casebook 2023

This year, the Office published a collection of investigative case studies, *Casebook 2023*. 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 2023 forms part of a collection of case studies. Earlier casebooks are available on the Ombudsman's website.

In 2022–23, *Casebook 2023* was downloaded 503 times.

Learning from experience report

In November 2022, the Office published its *Learning from experience* report, which analysed 20 years of Ombudsman reports to identify the common insights when improving the quality of administrative practices and procedures.

In 2022–23, the *Learning from experience* report was downloaded 589 times.

'How and when to make a complaint' videos

In March 2023, the Office published a range of community videos that were co-designed by people who live with disability. The videos assist people to understand who the Queensland Ombudsman is, why it exists, how and when it should be engaged with, and what individuals can expect from that process.

Complaints landscape video

In August 2022, the Office published a new video highlighting the complaints landscape in Queensland to help community organisations to help their clients to understand the role of the Office.

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.

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 28.

Complaints Handler Network

The Complaints Handler Network (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 2022–23, the CHN delivered five training sessions to state and local government stakeholders, with more than 600 participants.

New role for the Ombudsman to lead to improvements in detention facilities

Under the *Inspector of Detention Services Act 2022* (IDS Act), the Ombudsman has gained a new and additional role, the Inspector of Detention Services.

The IDS Act seeks to improve detention services with a focus on promoting the humane treatment of detainees and prevention of harm. The IDS Act fully commenced on 1 July 2023.

Some administrative parts of the IDS Act commenced on 9 December 2022. This included the appointment of the Ombudsman as the Inspector. It also provided the Office of the Queensland Ombudsman with time to undertake establishment activities, such as hiring of staff, before commencing operations.

Additional resourcing has been provided by government for this service. In the three years from 2022–23, a total of \$7.5 million has been allocated to this function; and beyond that, funding of \$3 million per year has been allocated. The Office's workforce will increase by 16 FTEs to support this new function.

What will be inspected?

Under the IDS Act, the Inspector is required to:

- inspect each youth detention centre every year:
 - West Moreton Youth Detention Centre
 - Brisbane Youth Detention Centre
 - Cleveland Youth Detention Centre
- inspect each prison that is a secure facility at least once every five years.

The IDS Regulation 2022 requires Brisbane City Watch-house and the Southport Watch-house to be inspected within five years of the IDS Act's commencement.

The Inspector's report on every inspection will be public after it is tabled in parliament.

Establishment phase

During 2022–23, the Office undertook a project to prepare for the 1 July 2023 commencement date for the IDS Act.

Preparations included:

- publishing information about the function on the Ombudsman's website
- undertaking consultation with a wide range of stakeholders on the development of inspection standards for prisons and youth detention centres
- developing inspection tools and processes, including observing inspections by interstate detention inspectors
- recruiting a team of officers to be ready for the commencement of the Inspector of Detention Services function
- establishing office facilities and corporate services to support the IDS team within the Office of the Ombudsman.

Existing detention inspection services in four other Australian jurisdictions supported the establishment phase by allowing Ombudsman officers to join inspectors to observe their inspection processes and practices.

Standards for carrying out inspections

To support consistent and transparent inspections, the Inspector is preparing standards for publication. To help develop effective standards, the Inspector invited public comment on proposed standards for prisons and youth detention centres in February 2023. More than 26 government and community organisations provided submissions.

The standards development process also considered the *Human Rights Act 2019*, relevant international instruments and existing inspection standards in other jurisdictions.

Work has commenced on developing standards for inspections of watch-houses.

What is the inspection process?

The process to undertake an inspection includes:

- planning (includes information gathering about the service to be inspected)
- engaging with detainees
- conducting on-site visits at the place of detention
- analysing all information and forming conclusions.

The inspection report is then prepared and provided to the Speaker for tabling in parliament.

Based on the experience of independent inspectors in other jurisdictions, it can take at least 12 months from planning through to provision of the report.

Looking ahead

In 2023–24, IDS work will include:

- recruitment and training of inspection officers
- publication of standards for inspection of youth detention centres and prisons
- engagement with detainees
- inspections required by the IDS Act.

Authority, accountability and performance

The Office of the Queensland Ombudsman is established under the *Ombudsman Act 2001*, and has:

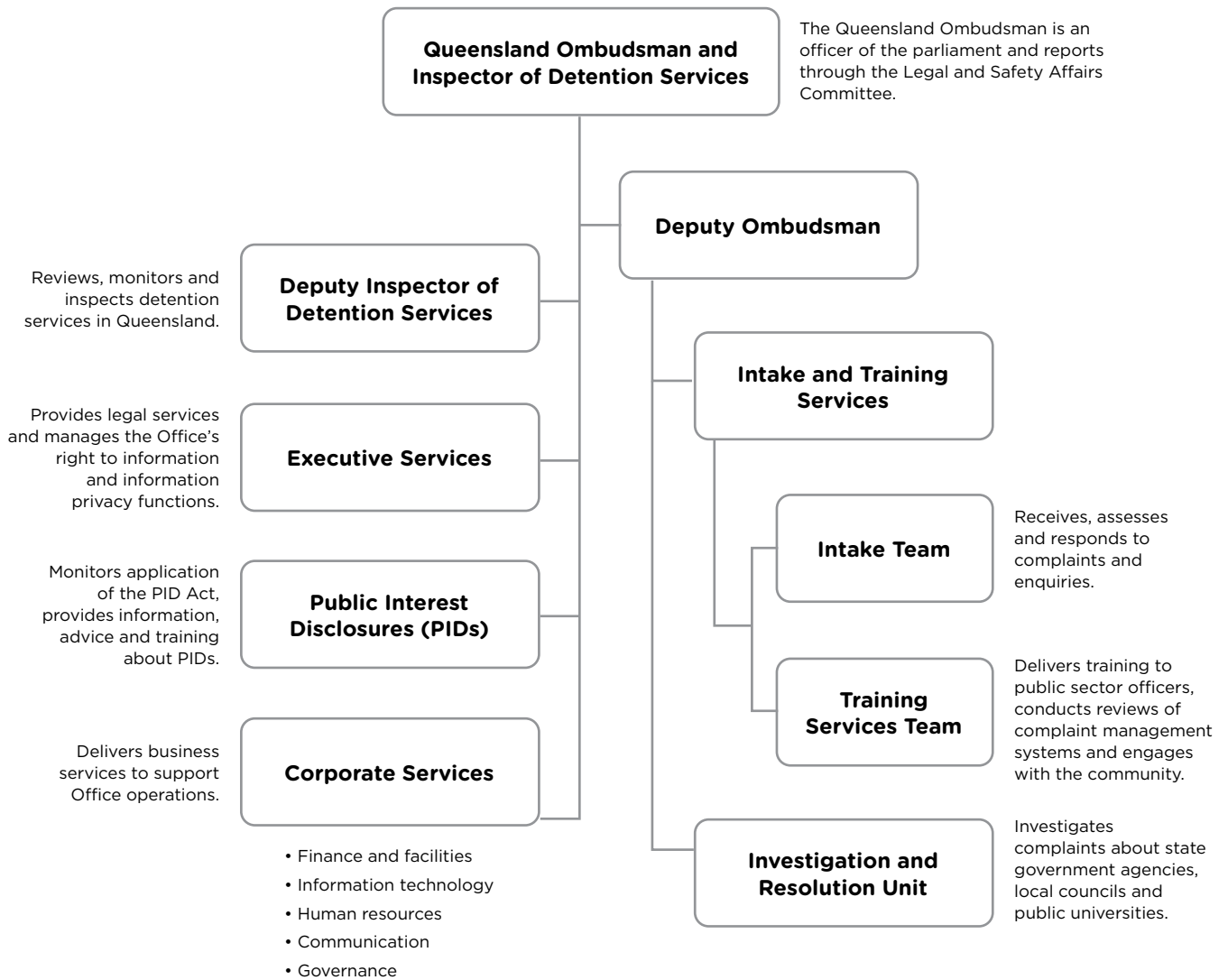
- powers to investigate administrative matters under the *Ombudsman Act 2001*
- oversight of the *Public Interest Disclosure Act 2010*
- mandatory review processes and other powers under the *Inspector of Detention Services Act 2022*.

Sections 8 and 61 of the *Financial Accountability Act 2009* provide that the Office has an obligation to ensure its operations are economic, effective and efficient.

External accountability

| Activity | Description |
|--|--|
| Legal Affairs and Safety Committee | The Ombudsman and Inspector of Detention Services (Ombudsman) is an officer of the parliament and reports through this committee. The Ombudsman meets annually with the committee after the tabling of the Office's annual report. A transcript of the hearing is published on the parliamentary website. The Ombudsman last met with the committee in June 2023. |
| 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 | Section 83 of the Ombudsman Act 2001 provides that an independent strategic review of the Office is to occur within a certain period. The last strategic review report was tabled in parliament on 15 February 2018. From 1 March 2023, the period between strategic reviews changed from 7 years to 5 years, however, under the transitional arrangements the next strategic review is still to occur within 7 years. |
| External audit - Queensland Audit Office | <p>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 <i>ISA 720: 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.</p> <p>The Ombudsman met the timeframes for the preparation of financial reports for 2022-23. See Appendix C: Audited financial statements.</p> |

Organisational structure



During 2022–23, 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 2022–23* incorporated these performance indicators and aligned core business and special projects to responsible officers.

Due to the new statutory functions conferred under the IDS Act, the *Strategic Plan 2021–25* was reviewed by the Office in 2022–23 and is to be replaced by the *Strategic Plan 2023–27* from 1 July 2023.

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 2022–23, the Office 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 and Inspector of Detention Services, Deputy Ombudsman, Executive Director – Corporate Strategy and (from June 2023) Deputy Inspector. 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.

As at 30 June 2023, the SMT comprised:

- Ombudsman and Inspector of Detention Services (Chair)
- Deputy Ombudsman
- Executive Director – Corporate Strategy
- Deputy Inspector, Detention Services
- Assistant Ombudsman, Intake and Training Services
- Assistant Ombudsman, Investigation and Resolution Unit (local government)
- Assistant Ombudsman, Investigation and Resolution Unit (state government)
- Manager, Training Services Team
- General Counsel
- Principal Officer, Information Services
- Chief Financial Officer
- Senior Communication Officer.

ELT members

Anthony Reilly **Ombudsman and** **Inspector of Detention Services**

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

On 9 December 2022, Mr Reilly commenced duties as the Inspector of Detention Services.

Mr Reilly was reappointed in these roles for a further term to 9 July 2026.

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.

Kylie Faulkner **Deputy Inspector**

In May 2023, Ms Faulkner was temporarily appointed as the Deputy Inspector to perform functions under the *Inspector of Detention Services Act 2022*.

Ms Faulkner first joined the Office in 2009. She led and managed major administrative investigations, including those reported on in the *Overcrowding at Brisbane Women's Correctional Centre Report* and *The Brisbane Youth Detention Centre Report*, and helped establish the Office's complaint intake function. She returned in 2019 as Assistant Ombudsman after working for the Queensland Audit Office. Ms Faulkner led a team investigating complaints about state government agencies and public universities. More recently, she helped to establish the new Inspector of Detention Services function. Ms Faulkner previously worked in both the public and private sectors in Australia and the United Kingdom. She holds a Bachelor of Laws and a Bachelor of Business (Economics).

Leanne Robertson **Executive Director – Corporate Strategy**

In September 2022, Ms Robertson was temporarily appointed as the Executive Director – Corporate Strategy to manage both the Corporate Services Unit and to lead major change projects that currently impact the Office, such as developing and implementing the Inspector of Detention Services Unit.

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 2022–23, the committee oversaw:

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

No significant audit findings or issues were received from the QAO during the year. The Office responded to one deficiency matter and one other matter raised by the QAO. At each meeting, the QAO was represented and provided information on issues to help improve practices.

The committee, which met five times in 2022–23, 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.

As at 30 June 2023, the committee comprised one independent external member and an internal member:

- Vacancy, Chair and external member
- Ms Margot Richardson, external member
- Ms Angela Pyke, Deputy Ombudsman.

Mr Mark Nix retired from the role of Committee Chair on 5 May 2023 after five years of service (over one year as Chair and over four years as an external member). From 1 July 2023, Mr Gavin Holdway commenced as the Chair and external member.

Only external members are eligible to receive payment for their work on the Audit Committee. In 2022–23, Mr Nix received \$6,500 and Ms Richardson received \$4,000. 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.

The Office continued to engage O'Connor Marsden & Associates Pty Ltd (OCM) to deliver internal audit functions during 2022–23, with Mr Wayne Gorrie as Head of Internal Audit. OCM performed its internal audit function in accordance with the Office's Internal Audit Charter.

In 2022–23, the internal audit function:

- reviewed and updated its *Strategic Internal Audit Plan 2024–26*, including developing a risk assurance map
- audited the following areas of operations:
 - Privacy Management
 - Corporate Governance
 - Microsoft 365 Implementation Review
 - Inspector of Detention Services function readiness.

All recommendations made by the internal audit relating to the Privacy Management and Corporate Governance reports have been completed. The Office will continue to implement the recommendations from the other reports during 2023–24.

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 2022–23 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.

As part of its risk management framework, the Office continued to monitor and address business continuity matters, including conducting an annual business continuity desktop scenario and report.

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. In June 2023, the Queensland Industrial Relations Commission approved the *Office of the Queensland Ombudsman Certified Agreement 2022*, which has an operative date of 14 June 2023 and a nominal expiry date of 31 October 2025.

This year, the Office met a number of key performance measures outlined in the Strategic Workforce Plan. These included:

- innovate and harness technology – continuing digital innovation and technology by modernising the Office’s human resource systems, including the development and implementation of an online Learning Management System
- providing a robust and simplified industrial relations framework aligned to PS standards – delivery of the *Office of the Queensland Ombudsman Certified Agreement 2022*, certified by the Queensland Industrial Relations Commission on 14 June 2023
- organisational structure supporting effective service delivery – the creation of a new organisational work unit responsible for the delivery of services under the *Inspector of Detention Services Act 2022*.

Workforce profile

As of the last payroll of 2022–23, 87 officers were employed on a full-time, part-time or casual basis, equating to 72.4 FTEs.

Women held 54% of senior roles, and made up 71% of officers overall. The Office’s equal employment opportunity completion rate currently resides at 33%, of which 2.27% of officers identified as having a disability and 1.14% 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 2022-23, each officer took an average of 12.9 days of unplanned leave, of which 7.2 days were recorded as sick leave. The Office's permanent separation rate was 16% (12 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 2022 survey reported strong results in employee engagement (76%) and executive group leadership (80%). After the survey, officers were invited to provide further feedback on the findings, including recommendations for improvement.

Health and safety

The Workplace Health and Safety Committee continued to oversee general workplace health, safety and wellbeing, and continued 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 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 undertook 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 2022-23 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' were integral to the *Strategic Plan 2021-25*. These values were 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 four officers to acknowledge 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 2022–23, the Office continued to improve record and information management by:

- developing a business classification scheme to support new functions of the Office
- identifying and utilising additional eDRMS features to improve recordkeeping efficiency
- implementing changes to the handling and management of physical records
- further developing staff training, records management awareness and recordkeeping reporting
- further implementing recommendations identified by an internal audit of records management, resulting in a number of improvements across the Office.

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

- improving remote working connectivity capabilities and IT security posture
- enhancing communication and collaboration capabilities within and external to the Office
- developing improved services for the delivery of online training and online meetings
- stabilising the IT environment to improve the onboarding process and support existing staff
- improving visibility of IT workloads and reporting to drive focus through prioritisation
- consolidation of IT hardware, software and applications where possible.

Open data

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

Information about the Office's complaints and training data is also made available on the Office's Open data strategy website (www.ombudsman.qld.gov.au/about-us/right-to-information/open-data-strategy).

Additional information on consultancies and interpreter services is published online through the Queensland Government Open Data portal (www.data.qld.gov.au).

No overseas travel was undertaken in 2022–23.

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.

The survey measures the Office's performance against four service elements – helpfulness, respectfulness, professionalism and timeliness. Overall in 2022–23, 41% of clients were satisfied or very satisfied with the Office's performance across all service elements, while 58% 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 96% 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 264* of the *Public Sector Act 2022* and s 97 of the HR Act.

In 2022–23, 14 service delivery complaints were received and assessed as serious. Two complaints alleged a failure to take into account their human rights relevant to the HR Act, but neither of these HR Act allegations was substantiated.

Other complaints related to delays, a failure to deal appropriately with a complaint, poor customer service, a denial of natural justice, lack of feedback, unfair treatment or tone. All complaints received were closed during the year. One matter was substantiated, and an additional 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 2022–23, 172 internal review requests were received and 152 finalised:

- the original decision was confirmed in 93 cases
- reviews were withdrawn by the complainant or declined by the Office in 54 cases
- decisions were not upheld in 5 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 2023–24.

In 2022–23, the Office reported a balanced actual position with total income equal to total expenses of \$11.442 million, after recognising an appropriation receivable from the Consolidated Fund of \$0.248 million.

Total operational expenditure in the 2022–23 financial year was \$11.442 million. This represents a \$2.38 million (or 21%) increase from the prior year.

| | 2020–21 | 2021–22 | 2022–23 |
|--------|----------|----------|-----------|
| Budget | \$9.467M | \$9.505M | \$9.906M |
| Actual | \$8.830M | \$9.062M | \$11.442M |

Funding and revenue

The Office is predominantly funded by appropriation from the Queensland Government. The Office also generates some administered revenues from training activities and this is remitted to the Queensland Treasury Consolidated Fund.

Expenses

The biggest cost in delivering the Office's services is employee expenses, which, combined with payments to employment agencies, represent 77% of total expenditure. A further 6% is committed to accommodation rental, 5% to consultants and/or contractors, with the remaining 12% expended on general operating costs, including system improvements, other property expenses, and information and telecommunication costs.

Assets

At 30 June 2023, the Office's assets totalled \$2.129 million, which comprised:

- cash at bank, \$1.422 million
- receivables and prepayments, \$0.644 million
- plant and equipment, \$0.058 million
- intangible assets, \$0.005 million.

Liabilities

As at 30 June 2023, the Office's liabilities totalled \$0.594 million, which comprised:

- payables, \$0.171 million
- accrued employee entitlements, \$0.423 million.

Financial statements

See Appendix C for the audited financial statements.

Public interest disclosure oversight report

The *Public Interest Disclosure Act 2010* (PID Act) promotes the public interest by facilitating the disclosure of information about wrongdoing in the public sector, and providing protection from reprisal for people making public interest disclosures (PIDs).

The Office of the Queensland Ombudsman is the oversight agency for the PID Act. 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 2022-23, as required under s 61.

PID Act Review

A review of the PID Act, conducted by the Honourable Alan Wilson KC, commenced in November 2022. The Office assisted the Mr Wilson and the Review Secretariat by providing information about the outcomes of oversight strategies and analysis of data about PIDs reported by public sector agencies. The Ombudsman made a submission to the review, which has been published on the review website.

On 19 June 2023, the Mr Wilson provided the final report to the government. On 8 August 2023, the final report was publicly released by the government.

PID reporting

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. Agencies enter data online through a secure database developed and administered by the Office.

Information disclosed

Agencies are required to provide data on types of information received and assessed as PIDs under ss 12 and 13 of the PID Act. Annual report data is based on the date public sector agencies report the information to the oversight agency.

Overall, the number of PIDs reported in 2022-23 increased by 36.1% (2021-22: 2,092; 2022-23: 2,847). Consistent with previous years, the majority of PIDs reported concerned corrupt conduct (2021-22: 85.7%; 2022-23: 92.1%).

The increase in PIDs reported in 2022-23 is primarily the result of one Hospital and Health Service (HHS) conducting a review of matters received and determining that they should be reported as PIDs. That HHS reported 933 PIDs in 2022-23, 660 of which were first disclosed in previous financial years:

- 5 disclosures dated from 2018-19
- 164 cases were first disclosed in 2019-20
- 201 were recorded as being made in 2020-21
- 290 PIDs identify a date of disclosure in 2021-22.

All 933 matters reported by that HHS concerned corrupt conduct, and 801 (85.8%) were identified as 'role reporter' disclosures. '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).

If the 660 'historical' PIDs reported by that HHS are excluded, the increase in PIDs reported across the public sector is 4.4%.

The reporting of the above 'historical' matters also had an effect on the 2022-23 'agency

type' PID data. As a result, overall the number of PIDs reported by state departments reduced as a proportion of the public sector total, but in numerical terms was consistent with the previous financial year (2021-22: 1,245; 2022-23: 1,224), whereas, the proportion of PIDs made to HHSs increased year-on-year as a consequence of the reporting by that single HHS (2021-22: 18.1%; 2022-23: 44.3%).

There was a decline in the number of PIDs reported by local councils, but similar numbers reported by other agency types.

Disclosers

Data on the 'type of discloser' who has made a PID is collected to assist in evaluating who obtains the protections available under the PID Act.

The number of PIDs reported by officers to their own agency increased by 15.4% (2021-22: 930; 2022-23: 1,073), while PIDs made to agencies by employees of other public sector entities declined by 28.7% (2021-22: 94; 2022-23: 67).

The trend of increasing numbers of PIDs reported by managers or supervisors to their own agency noted in the previous year continued (2021-22: 215; 2022-23: 257).

While there was a decline in the number of PIDs from 'role reporters' in 2021-22, reversing the pattern observed in preceding years, in 2022-23, numbers of PIDs by 'role reporters' increased significantly (2021-22: 486; 2022-23: 1,189), largely as a result of the HHS data discussed above.

The number of disclosures by members of the public increased by 19.3% (2021-22: 31; 2022-23: 37), but PIDs made by members of the public remain a very small proportion of total PIDs.

After rising in 2021-22, the number of people making PIDs anonymously declined by 18.7% (2021-22: 171; 2022-23: 139), which may reflect increased confidence in the PID management capabilities of agencies and their ability to appropriately support and protect disclosers.

Finalisations

In 2022-23, agencies finalised data on 2,191 PIDs:

- 438 (20.0%) were closed because the agency decided that no action was required in accordance with s 30 of the PID Act (compared to 25.6% closed under s 30 in 2021-22)
- 1,753 (80.0%) were closed following commencement of an investigation.

Of the 438 PIDs where an agency decided not to investigate or take action:

- 233 (53.2%) were closed in accordance with s 30(1)(a) because the PID had already been investigated or dealt with by another appropriate process (an increase on 2021-22, when 44.6% were concluded on this basis)
- 93 (21.2%) were finalised under s 30(1)(b) on the basis the PID should be dealt with by another appropriate process (down from 28.1% in 2021-22)
- 15 (3.4%) were not actioned because the age of the information made it impracticable to investigate, as provided at s 30(1)(c) (a substantial reduction on the 2021-22 result, where 13.5% were closed under this provision)
- 23 (5.2%) were assessed under s 30(1)(d) as not requiring action on the grounds that the disclosure was too trivial to warrant investigation, or dealing with the PID would unreasonably divert the agency from the performance of its functions (contrasting with 9 (2.4%) in 2021-22)
- 65 (14.8%) were reportedly not dealt with due to both s 30(1)(a) and s 30(1)(c) - that there was another appropriate process and because of the age of the information (compared to 6.2% in 2021-22)
- a further 9 PIDs (2.0%) were closed due to another ground or combination of grounds under s 30.

Investigations

An investigation was commenced in response to 1,753 PIDs, but in 188 cases (10.7%), the investigation was discontinued without making a finding in relation to the alleged wrongdoing.

Explanations agencies provided for discontinuing an investigation primarily related to the unavailability of the subject officer:

- in 92 cases, the subject officer resigned from the agency before the investigation could be completed
- in 6 cases, the subject officer's employment was terminated on other grounds (unrelated to the PID)
- in 6 cases, a subject officer was unable to be identified
- in 5 cases, the subject officer passed away before the investigation concluded
- in 3 cases, the investigation was discontinued because the subject officer was unable to be interviewed for reasons such as extended medical leave
- in 1 case, the subject officer was not an agency employee hence the agency was unable to proceed.

Other grounds for discontinuing an investigation identified by agencies included:

- 33 cases where it was considered that there was insufficient evidence to proceed with investigation
- 11 cases where the discloser declined to participate in the investigation process
- 9 cases where the matter was dealt with by another process (including management action or disciplinary proceedings)
- 5 cases where the alleged wrongdoing was referred to the Queensland Police Service for investigation and/or court proceedings
- 1 case where the matter was referred to another agency for investigation

- 1 case where the investigation was concluded because of the time elapsed since the PID had been made and the age of the evidence.

Excluding discontinued investigations, 74.4% of PIDs investigated were either totally or partially substantiated, which is considerably higher than the substantiation rate in 2021-22 (62.1%).

The substantiation rate was the result of a significant increase in the proportion of PIDs that were totally substantiated, while the number of matters partially substantiated declined:

- 927 (52.8%) were totally substantiated (2021-22: 395, or 41.2%)
- 240 (13.7%) were partially substantiated (2021-22: 200, or 18.6%)
- 401 (22.8%) were not substantiated (2021-22: 363, or 33.7%).

Of the 1,753 cases closed in 2022-23 after commencement of an investigation, 942 were first reported in 2022-23, while 573 were first reported in the oversight agency's database in a previous financial year.

Unlike recent years, where PIDs reported and finalised within the same financial year had a lower rate of substantiation and a higher proportion of investigations discontinued, the trend was reversed in 2022-23, with 63.4% totally substantiated (2021-22: 31.4%) and 7.0% discontinued (2021-22: 10.1%). This is considered a consequence of a large number of matters entered in the PID database by a single HHS that had been finalised prior to reporting to the oversight agency.

As highlighted in the 2021-22 annual report, data on PID cases closed continues to demonstrate that in many cases there is a lengthy period of time between a person making a disclosure and the matter being concluded by the agency dealing with it. In 2022-23, PID cases finalised included:

- 1 matter raised in 2016-17 (August 2016)
- 2 PIDs received in 2017-18
- 35 disclosed in 2018-19

- 72 dating from 2019–20
- 228 reported in 2020–21
- 575 entered in the database in 2021–22.

Self-assessment audit

In 2020, the Office implemented an 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 self-assessment audit was administered for the second time in 2021, and the results demonstrated improvement in five key indicators of PID management capacity across the public sector.

In light of the commencement of the review of the PID Act in November 2022, it was considered that administering the self-assessment audit would represent an unreasonable impost on agencies while they were contributing to the review. Accordingly, the self-assessment audit was not conducted in 2022–23.

Education and advice

In meeting our statutory role under the PID Act to perform an educational and advisory role, in 2022–23 the Office:

- presented 59 PID training sessions to a total of 1,265 participants
- delivered three PIDANT webinars with more than 308 attendees (in some cases, multiple agency employees will observe a webinar through an individual registration)
- distributed a monthly e-newsletter, *PIDmail*, to more than 1,000 subscribers.

PIDANT webinars and *PIDmail* e-newsletters support PID Coordinators and agency officers involved in assessing, managing, investigating and reporting on PIDs by alerting them to new legal precedents, highlighting best-practice PID management and referring them to useful resources.

PID enquiries received from agencies in 2022–23 raised a spectrum of questions about PID management obligations. Guidance is available upon request about interpreting and applying the PID Act and Standards, including assessment of possible PIDs, risk assessment and providing effective support to disclosers.

In total, 916 contacts were received, an increase of 2.8% compared to the previous year (2021–22: 891), in the following categories:

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

PIDs reported by disclosure type

| | | 2020-21 | 2021-22 | 2022-23 ¹ |
|---|----------------------------|--------------|--------------|----------------------|
| PID Act s 13 | Corrupt conduct | 1,552 | 1,794 | 2,623 |
| | Maladministration | 87 | 135 | 78 |
| | Misuse of public resources | 28 | 33 | 31 |
| | Public health or safety | 18 | 36 | 34 |
| | Environment ² | 0 | 4 | 2 |
| PID Act s 12 | Disability | 63 | 46 | 44 |
| | Environment ² | 3 | 17 | 6 |
| | Reprisal | 15 | 27 | 29 |
| Total³ | | 1,766 | 2,092 | 2,847 |
| <p>1. PIDs reported to the Ombudsman in 2022-23 include 660 PIDs first disclosed to a HHS in earlier financial years. See page 28 of this report for further information.</p> <p>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).</p> <p>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.</p> | | | | |

PIDs reported by discloser type

| | 2020-21 | 2021-22 | 2022-23 ¹ |
|---|--------------|--------------|----------------------|
| Employee of agency ² | 779 | 930 | 1,073 |
| Manager/supervisor of agency | 155 | 215 | 257 |
| Role reporter ³ | 521 | 486 | 1,189 |
| Employee of another public sector agency | 105 | 94 | 67 |
| Member of the public | 30 | 31 | 37 |
| Anonymous | 98 | 171 | 139 |
| Total⁴ | 1,688 | 1,927 | 2,762 |
| <p>1. PIDs reported to the Ombudsman in 2022-23 include 660 PIDs first disclosed to a HHS in earlier financial years. See page 28 of this report for further information.</p> <p>2. 'Employee of agency' refers to the discloser being an employee of the agency reporting the PID.</p> <p>3. '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.</p> <p>4. 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.</p> | | | |

PIDs reported by agency type

| | 2020-21 | 2021-22 | 2022-23 |
|--|--------------|--------------|--------------------|
| State departments | 983 | 1,245 | 1,224 |
| Hospital and health services | 398 | 348 | 1,224 ¹ |
| Local councils | 163 | 173 | 155 |
| Statutory authorities | 94 | 103 | 98 |
| University/TAFE | 40 | 46 | 49 |
| Public service offices | 9 | 5 | 8 |
| Government owned corporations | 1 | 7 | 4 |
| Total² | 1,688 | 1,927 | 2,762 |
| <p>1. PIDs reported to the Ombudsman in 2022-23 include 660 PIDs first disclosed to a HHS in earlier financial years. See page 28 of this report for further information.</p> <p>2. 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.</p> | | | |

PIDs finalised under s 30 of the PID Act

| PID Act ¹ | Grounds for decision to take no action | 2020-21 | 2021-22 | 2022-23 |
|---------------------------|---|------------|------------|------------|
| s 30(1) (a) | The substance of the disclosure has already been investigated or dealt with by another process | 85 | 165 | 233 |
| s 30(1) (b) | The disclosure should be dealt with by another appropriate process | 204 | 104 | 93 |
| s 30(1) (c) | The age of the information makes it impracticable to investigate | 26 | 50 | 15 |
| 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 | 9 | 9 | 23 |
| s 30(1) (e) | Another agency notified that investigation was not warranted | 3 | 5 | 1 |
| ss 30(1) (a) and 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 | 9 | 8 | 5 |
| ss 30(1) (a) and 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 | 33 | 23 | 65 |
| | Other combination of two or more grounds including s 30(1)(a) | 5 | 3 | 2 |
| | Other combination of two or more grounds not including s 30(1)(a) | 7 | 3 | 1 |
| | Total | 381 | 370 | 438 |

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

| | 2020-21 | 2021-22 | 2022-23 |
|----------------------------|------------|------------|------------|
| Substantiated | 236 | 158 | 597 |
| Partially substantiated | 95 | 70 | 88 |
| Not substantiated | 186 | 224 | 191 |
| Investigation discontinued | 41 | 51 | 66 |
| Total^{1,2} | 558 | 503 | 942 |

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.

2. The increase in PID investigations finalised in 2022-23 correlates with the increase in PIDs reported in 2022-23.

PIDs investigation outcomes - all closures irrespective of when reported

| | 2020-21 | 2021-22 | 2022-23 |
|----------------------------|--------------|--------------|--------------|
| Substantiated | 615 | 395 | 927 |
| Partially substantiated | 206 | 200 | 238 |
| Not substantiated | 360 | 363 | 400 |
| Investigation discontinued | 113 | 118 | 188 |
| Total^{1,2} | 1,294 | 1,076 | 1,753 |

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.

2. The increase in PID investigations finalised in 2022-23 correlates with the increase in PIDs reported in 2022-23.

PIDs totally or partially substantiated

| | 2020-21 | 2021-22 | 2022-23 ¹ |
|---|---------|---------|----------------------|
| Total PIDs for which investigation finalised | 1,181 | 958 | 1,565 |
| PIDs totally or partially substantiated | 821 | 595 | 1,165 |
| % finalised PIDs totally or partially substantiated | 69.5% | 62.1% | 74.4% |

1. The increase in PID investigations finalised in 2022-23 correlates with the increase in PIDs reported in 2022-23.

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.

Complaint received

A complaint received during the financial year.

Complaints management system (CMS)

A system for dealing with complaints.

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

For complaints to the Office, 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.

Major investigation

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

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'.

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.

Other recommendations may also be made to an agency under s 12 of the Ombudsman Act to address inappropriate administrative actions or to improve its practices and procedures. 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 excluding the following local government areas in south east Queensland: Brisbane, Ipswich, Logan, Moreton Bay, Gold Coast, Redland, Sunshine Coast and Noosa.

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</i> training program |
| CMS | Complaints management system |
| ELT | Executive Leadership Team |
| FAA | <i>Financial Accountability Act 2009</i> |
| FPMS | Financial and Performance Management Standard 2019 |
| GD | <i>Good decisions</i> training program |
| HHS | Hospital and Health Service |
| HR Act | <i>Human Rights Act 2019</i> |
| IDS Act | <i>Inspector of Detention Services Act 2022</i> |
| MP | Member of Parliament |
| MUCC | <i>Managing unreasonable complainant conduct</i> training program |
| NRS | National Relay Service |
| OCM | O'Connor Marsden & Associates Pty Ltd |
| OHO | Office of the Health Ombudsman |
| OOJ | Out of jurisdiction |
| PE | <i>Practical ethics</i> training program |
| PIDANT | Public Interest Disclosure Agency Network Training |
| PID | Public interest disclosure |
| PID Act | <i>Public Interest Disclosure Act 2010</i> |
| QAO | Queensland Audit Office |
| QHRC | Queensland Human Rights Commission |
| QRA | Queensland Reconstruction Authority |
| SMT | Senior Management Team |
| QRIDA | Queensland Rural and Industry Development Authority |

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 | 2022-23 Target/estimate | 2022-23 Actual |
|--|-------------------------|----------------|
| Effectiveness measures | | |
| Proportion of investigations resulting in agency rectification action ¹ | 15% | 12% |
| Participants who report training improves their decision-making capability ² | 80% | 96% |
| Clearance rate for complaints | 100% | 99% |
| Efficiency measure | | |
| Average cost to manage each new contact ³ | \$172 | \$161 |
| Discontinued measure | | |
| Proportion of investigations completed within target timeframes ^{4,5} | 90% | 83% |
| <ol style="list-style-type: none"> 1. The variance between the 2022-23 Target/Estimate and 2022-23 Actual is due to fewer matters requiring rectification being identified in investigations completed. 2. The variance between the 2022-23 Target/Estimate and 2022-23 Actual is the result of very positive feedback from participants in the Office's online and face-to-face training programs. 3. The variance between the 2022-23 Target/Estimate and 2022-23 Actual is due to an increased number of contacts and lower than budgeted staff costs. 4. The variance between the 2022-23 Target/Estimate and the 2022-23 Actual is due to some investigations taking longer than expected to complete. 5. This service standard has been discontinued. | | |

Appendix B: Statistical report

Notes about the data

In May 2023, the Queensland Government made machinery of government (MOG) changes. Following these changes, the Office's reporting systems were updated from 1 July 2023. The MOG changes will be reflected in the next reporting period.

Table 1: Contacts received by file type¹

| | 2020-21 | 2021-22 | 2022-23 |
|---------------------|---------------|---------------|---------------|
| Complaint | 7,051 | 6,622 | 7,227 |
| Out of jurisdiction | 2,553 | 2,532 | 3,529 |
| Enquiry | 990 | 1,115 | 909 |
| Review request | 164 | 129 | 172 |
| Total | 10,758 | 10,398 | 11,837 |

1. Excludes investigations initiated by the Ombudsman.

Table 2: Contacts received by channel type

| | 2020-21 | 2021-22 | 2022-23 |
|------------------------|---------------|---------------|---------------|
| Telephone ¹ | 5,916 | 5,086 | 6,442 |
| Online ² | 4,052 | 4,457 | 4,710 |
| Other ³ | 790 | 855 | 685 |
| Total | 10,758 | 10,398 | 11,837 |

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 and written complaints.

Table 3: Complaints received by agency type

| | 2020-21 | 2021-22 | 2022-23 |
|--|--------------|--------------|--------------|
| State departments | 4,090 | 3,750 | 4,113 |
| Statutory authorities | 983 | 860 | 988 |
| Local councils | 1,731 | 1,758 | 1,867 |
| Public universities | 233 | 242 | 253 |
| Other/unknown/ private/confidential | 14 | 12 | 6 |
| Total | 7,051 | 6,622 | 7,227 |

Table 4: Complaints received about statutory authorities

| | 2020-21 | 2021-22 | 2022-23 |
|---|------------|------------|------------|
| Queensland Building and Construction Commission | 228 | 175 | 184 |
| The Public Trustee | 155 | 116 | 162 |
| Office of the Health Ombudsman | 82 | 83 | 153 |
| WorkCover Queensland | 88 | 93 | 120 |
| Legal Aid Queensland | 108 | 100 | 89 |
| TAFE Queensland | 104 | 97 | 76 |
| Legal Services Commission | 25 | 37 | 34 |
| Queensland Urban Utilities | 16 | 14 | 31 |
| Unitywater | 7 | 15 | 18 |
| Residential Tenancies Authority | 20 | 9 | 10 |
| Other statutory authorities ¹ | 150 | 121 | 111 |
| Total | 983 | 860 | 988 |

1. For 2022-23, other statutory authorities with complaints included: Queensland Rural and Industry Development Authority (24), Queensland Human Rights Commission (11), Queensland Reconstruction Authority (11), Queensland Rail (8), Energy and Water Ombudsman Queensland (7), Titles Queensland (7), Office of the Independent Assessor (6), Seqwater (5), Electoral Commission Queensland (4), QLeave (3), Queensland Racing Integrity Commission (3) and others (22).

Table 5: Complaints received about state departments

| | Notes | 2020-21 | 2021-22 | 2022-23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------------------|---|--------------|--------------|---|-----------------------------|--|---------------------------------------|------------|----------|--|-------------------------------|--------------------------------|---|-------------------------------|------------------------------|--------------------------|-------------------------------|-------------------------|----------------------|-------------------------------|-----------------------------|--|--|-------------|--|--|---------------------------------|---|--|---|---|---|-------------------|--|---------|-------------------------------|--|------------------|--|--------|-----------|-----------------------|---|-------------------------------------|-----------------------------|-----------|-------|---|--------|-------------------------|
| Queensland Health | | 488 | 763 | 1,039 | <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>Communities, Disability Services and Seniors</td> <td>Communities</td> <td>Communities, Housing and Digital Economy</td> </tr> <tr> <td></td> <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 2022-23, other state government department complaints included those from: Agriculture and Fisheries (44), Environment and Science (24), Resources (20), State Development, Infrastructure, Local Government and Planning (11), Energy and Public Works (10), Tourism, Innovation and Sport (6), Employment, Small Business and Training (5), Regional Development, Manufacturing and Water (3) and QSuper (1).</p> | Pre-November 2020 structure | | Department from November 2020 onwards | Department | Division | | Child Safety, Youth and Women | Child Safety and Youth Justice | Children, Youth Justice and Multicultural Affairs | Women and Violence Prevention | Justice and Attorney-General | Housing and Public Works | Building and Asset Management | Energy 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 |
| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Queensland Corrective Services | | 872 | 621 | 568 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Children, Youth Justice and Multicultural Affairs | ¹ | 413 | 519 | 565 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Child Safety, Youth and Women | ¹ | 263 | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Youth Justice | ¹ | 12 | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Communities, Housing and Digital Economy | ¹ | 286 | 540 | 551 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Housing and Public Works | ¹ | 229 | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Education | | 493 | 410 | 436 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Transport and Main Roads | | 264 | 230 | 299 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Justice and Attorney-General | ¹ | 264 | 204 | 230 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Queensland Treasury | | 210 | 184 | 176 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships | ¹ | 47 | 65 | 76 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of Communities, Disability Services and Seniors | ¹ | 4 | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Queensland Police Service | | 43 | 40 | 35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Queensland Fire and Emergency Services | | 11 | 10 | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Department of the Premier and Cabinet | | | 4 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | ² | 182 | 160 | 124 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | | 4,090 | 3,750 | 4,113 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Table 6: Complaints received about local councils by category¹

| | 2020-21 | 2021-22 | 2022-23 |
|-------------------------------|--------------|--------------|--------------|
| Laws and enforcement | 320 | 336 | 587 |
| Governance | 282 | 279 | 262 |
| Development | 251 | 253 | 224 |
| Rates and charges | 154 | 208 | 192 |
| Roads and transport | 142 | 142 | 140 |
| Council properties/facilities | 108 | 124 | 107 |
| Water and sewerage | 80 | 85 | 103 |
| Financial management | 103 | 67 | 97 |
| Stormwater drainage | 55 | 69 | 84 |
| Waste management | 27 | 31 | 45 |
| Environmental protection | 209 | 164 | 26 |
| Total | 1,731 | 1,758 | 1,867 |

1. From 1 July 2022, the way in which complaints about councils are categorised by this Office changed. The new categories of complaint reflect contemporary council activities and provide easier and clearer understanding of the issues involved in complaints. Where possible, the previous complaint categories have been matched to the new categories for comparative purposes only.

Table 7: Complaints received about public universities by category

| | 2020-21 | 2021-22 | 2022-23 |
|---|------------|------------|------------|
| Grades, assessment, examinations | 32 | 53 | 39 |
| Deferral, suspension, cancellation | 24 | 14 | 37 |
| Fees, refunds, charges, written agreements | 39 | 29 | 31 |
| Attendance, progress, course duration, course content | 20 | 20 | 30 |
| Enrolment | 9 | 11 | 22 |
| Student grievance | 25 | 21 | 21 |
| Internal review/appeal | 10 | 9 | 11 |
| Management of academic misconduct | 9 | 7 | 8 |
| Conduct | 9 | 13 | 7 |
| Employee grievance | 4 | 11 | 6 |
| Provider complaints and appeal process | 3 | 5 | 2 |
| Request for academic transcript, certificate or other records | 5 | 1 | 1 |
| Other ¹ | 36 | 48 | 38 |
| Total | 233 | 242 | 253 |

1. For 2022-23, other complaint categories included: decision (6), placement (6), investigation (3), student support services (3), documentation (2), procedure (2), transfers between providers (2), accommodation/work (1), supervision (1) and other (12).

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

| | 2020-21 | 2021-22 | 2022-23 |
|-----------------------------------|---------|---------|------------------|
| Complaints received from contacts | 7,051 | 6,622 | 7,227 |
| Complaints brought forward | 176 | 211 | 147 ³ |

1. Complaints brought forward or carried forward between financial years may be reclassified on preliminary assessment.
2. Excludes investigations initiated by the Ombudsman.
3. The complaints that were brought forward to 2022-23 reporting period have been updated to exclude investigations initiated by the Ombudsman.

Table 9: Complaints finalised and carried forward¹

| | 2020-21 | 2021-22 | 2022-23 |
|---|---------|------------------|---------|
| Complaints finalised | 6,994 | 6,669 | 7,165 |
| Complaints open at year end | 211 | 147 ² | 203 |
| 1. Excludes investigations initiated by the Ombudsman. 2. The complaints that were open at the year-end for the 2021-22 reporting period have been updated to exclude investigations initiated by the Ombudsman. | | | |

Table 10: Reasons why complaints were finalised at preliminary assessment

| | 2020-21 | 2021-22 | 2022-23 |
|--|--------------|--------------|--------------|
| Referred for internal review by agency | 3,572 | 3,734 | 4,428 |
| Appeal right should be exhausted | 1,122 | 778 | 392 |
| Other complaints entity has investigated/ will investigate | 315 | 370 | 388 |
| Not accepted as representative complaint | 99 | 115 | 199 |
| Insufficient information/complaint to be put in writing | 158 | 165 | 144 |
| Out of time | 86 | 102 | 139 |
| Insufficient direct interest | 71 | 74 | 128 |
| Appeal right exhausted and further investigation unnecessary | 44 | 55 | 86 |
| Investigation unnecessary or unjustifiable | 91 | 86 | 66 |
| Out of jurisdiction | 7 | 5 | 7 |
| Other | 6 | 2 | 2 |
| Await outcome of current decision process ¹ | 285 | - | - |
| Total | 5,856 | 5,486 | 5,979 |
| 1. The Office ceased using this option in 2020-21. | | | |

Table 11: Outcome of complaints/investigations finalised

| | 2020-21 | 2021-22 | 2022-23 |
|---|--------------|--------------|--------------|
| Finalised at preliminary assessment ¹ | 5,856 | 5,486 | 5,979 |
| Declined at outset/ preliminary assessment | 5,856 | 5,486 | 5,979 |
| Rectified during preliminary assessment | - | - | - |
| Withdrawn | 79 | 122 | 89 |
| Withdrawn by complainant before investigation commenced | 72 | 77 | 72 |
| Withdrawn by complainant during investigation | 7 | 45 | 17 |
| Investigated ² | 1,064 | 1,063 | 1,107 |
| Investigation discontinued | 362 | 400 | 344 |
| Investigation completed | 702 | 663 | 763 |
| Total | 6,999 | 6,671 | 7,175 |
| 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 complaints¹

| | 2020-21 | 2021-22 | 2022-23 |
|--|---------|---------|---------|
| Less than 10 days | 82% | 76% | 78% |
| 10-30 days | 11% | 14% | 14% |
| 31-60 days | 4% | 8% | 6% |
| 61-90 days | <1% | 1% | 1% |
| 91-180 days | 1% | 1% | 1% |
| 181-270 days | <1% | <1% | <1% |
| 271-365 days | <1% | <1% | <1% |
| More than 365 days | <1% | <1% | <1% |
| 1. Excludes investigations initiated by the Ombudsman. | | | |

Table 13: State agency outcomes

| | 2020-21 | 2021-22 | 2022-23 |
|------------------------------------|------------|------------|------------|
| No further investigation warranted | 234 | 232 | 191 |
| No error identified | 328 | 333 | 362 |
| Rectified | 82 | 63 | 74 |
| Informally resolved | 79 | 63 | 72 |
| Finding of administrative error | 3 | - | 2 |
| Withdrawn | 4 | 32 | 11 |
| Total | 648 | 660 | 638 |
| State departments | 433 | 444 | 418 |
| Statutory authorities | 215 | 216 | 220 |

Table 14: Local council outcomes

| | 2020-21 | 2021-22 | 2022-23 |
|------------------------------------|------------|------------|------------|
| No further investigation warranted | 113 | 130 | 125 |
| No error identified | 164 | 160 | 189 |
| Rectified | 38 | 47 | 46 |
| Informally resolved | 34 | 47 | 46 |
| Finding of administrative error | 4 | - | - |
| Withdrawn | 1 | 9 | 4 |
| Total | 316 | 346 | 364 |

Table 15: Public university outcomes

| | 2020-21 | 2021-22 | 2022-23 |
|------------------------------------|------------|------------|------------|
| No further investigation warranted | 15 | 38 | 28 |
| No error identified | 65 | 47 | 82 |
| Rectified | 25 | 13 | 9 |
| Informally resolved | 25 | 13 | 9 |
| Finding of administrative error | - | - | - |
| Withdrawn | 2 | 4 | 2 |
| Total | 107 | 102 | 121 |

Table 16: Types of administrative errors found through investigations¹

| | 2020-21 | 2021-22 | 2022-23 |
|-----------------------------------|----------|----------|----------|
| Unreasonable or unjust | 4 | - | 2 |
| Contrary to law | 1 | - | - |
| Based on a mistake of law or fact | 1 | - | - |
| Wrong | 1 | - | - |
| Total | 7 | 0 | 2 |

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

Table 17: Investigative recommendations categories

| | 2020-21 | 2021-22 | 2022-23 |
|---------------------------------------|------------|------------|------------|
| Provide better explanation or reasons | 37 | 29 | 53 |
| Improve policy or procedure | 51 | 60 | 37 |
| Review decision | 33 | 25 | 32 |
| Expedite action | 28 | 23 | 16 |
| Change decision | 16 | 18 | 15 |
| Follow policy or procedure | 10 | 5 | 10 |
| Admit error or apologise | 4 | 5 | 3 |
| Explanation given by agency | 7 | 3 | 3 |
| Financial remedy | - | 5 | 2 |
| Provide training | 3 | 6 | 1 |
| No action necessary by agency | 1 | 1 | - |
| Other | - | - | - |
| Total | 190 | 180 | 172 |

Table 18: Types of recommendations made to public sector agencies

| | 2020-21 | 2021-22 | 2022-23 |
|--------------|------------|------------|------------|
| Formal | 1 | - | 6 |
| Other | 189 | 180 | 166 |
| Total | 190 | 180 | 172 |

Table 19: Number of recommendations made to public sector agencies

| | 2020-21 | 2021-22 | 2022-23 |
|----------------|------------|------------|------------|
| Direct benefit | 116 | 100 | 115 |
| Systemic | 74 | 80 | 57 |
| Total | 190 | 180 | 172 |

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

| Agency type | Name ¹ | Training type |
|--|--|---------------|
| Local councils | Brisbane City Council | GD |
| | City of Gold Coast Council | GD |
| | Local Authorities Revenue Management Association of Queensland | CM, MUCC |
| | Moreton Bay Regional Council | CM |
| | Redlands City Council | MUCC |
| | Scenic Rim Regional Council | GD |
| | Tablelands Regional Council | GD |
| | Toowoomba Regional Council | CM, MUCC |
| State agencies | Department of Justice and Attorney-General | CM, GD, MUCC |
| | Department of Child Safety, Seniors and Disability Services | MUCC |
| | Department of Children, Youth Justice and Multicultural Affairs | MUCC |
| | Department of Communities, Housing and Digital Economy | CM, GD |
| | Department of Education | CM |
| | Department of Environment and Science | GD |
| | Department of the Premier and Cabinet | GD, PE |
| | Department of Regional Development, Manufacturing and Water | GD |
| | Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander | GD |
| | Department of State Development, Infrastructure, Local Government and Planning | MUCC |
| | Department of Transport and Main Roads | GD |
| | Legal Services Commission | MUCC |
| | National Injury Insurance Scheme | CM, GD |
| | Non-State Schools Accreditation Board | GD |
| | Office of Industrial Relations | MUCC |
| | Office of the Coordinator-General | GD |
| | Office of the Public Guardian | GD |
| | Queensland Building and Construction Commission | CM, GD, PE |
| | Queensland Health | GD |
| | Queensland Revenue Office | GD |
| Resources Safety and Health Queensland | GD, PE | |
| University of Southern Queensland | CM | |
| Other | Office of the National Rail Safety Regulator | GD |

1. Among the agencies listed are those that came into existence after the MOG changes in May 2023. For additional information, please refer to the 'Notes about the data' at the start of Appendix B.

Table 21: PID training sessions and participant numbers

| | 2020-21 | | 2021-22 | | 2022-23 | |
|--|-------------|-----------------|-------------|-----------------|-------------|-----------------|
| | Session no. | Participant no. | Session no. | Participant no. | Session no. | Participant no. |
| Open training¹ | | | | | | |
| Module 1: Assessment and Management | - | - | 10 | 125 | 6 | 133 |
| Module 2: Risk Assessment and Protection | - | - | 6 | 90 | 2 | 41 |
| Module 3: Support | - | - | 6 | 92 | 13 | 167 |
| Modules 1, 2 and 3: PID Management | - | - | 1 | 13 | - | - |
| PID Awareness Session | | | | | 3 | 43 |
| PID Assessment and Managing Organisational Risk | - | - | 1 | 16 | 6 | 209 |
| Agency training² | | | | | | |
| Module 1: Assessment and Management | 5 | 59 | 10 | 148 | 5 | 118 |
| Module 2: Risk Assessment and Protection | - | - | 4 | 57 | 3 | 65 |
| Module 3: Support | 4 | 105 | 11 | 115 | 4 | 78 |
| Module 4: PID Investigation | N/A | N/A | 1 | 19 | - | - |
| Modules 1, 2 and 3: PID Management | 1 | 7 | - | - | - | - |
| PID Introductory Workshop | 3 | 20 | 2 | 31 | - | - |
| PID Awareness Session | 3 | 27 | 14 | 133 | 15 | 361 |
| PID Assessment and Managing Organisational Risk | 10 | 115 | 11 | 212 | 1 | 36 |
| Other PID presentations | 5 | 64 | 7 | 399 | 1 | 14 |
| Total | 35 | 449 | 84 | 1,450 | 59 | 1,265 |
| <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> | | | | | | |

Table 22: Engagement with priority client groups

| | Total percentage of cases ¹ |
|---|--|
| Indigenous background ² | 31% |
| Special need(s) ³ | 15% |
| Home language other than English ⁴ | 11% |
| Regional (i.e. based outside south-east Queensland ⁵) | 37% |
| <p>1. 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 2022-23, the total numbers included:</p> <p>1.1. Indigenous background: 479 cases of 1,526 total respondents</p> <p>1.2. Special need(s): 653 cases of 4,237 total respondents</p> <p>1.3. Home language other than English: 485 cases of 4,543 total respondents</p> <p>1.4. Regional (based outside south-east Queensland): 1,426 cases of 3,891 total respondents at the intake phase (and classified as a complaint or PID).</p> <p>2. Indigenous background includes persons who identify as Aboriginal, Torres Strait Islander, Aboriginal and Torres Strait Islander or other.</p> <p>3. 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>4. In 2022-23, the responses other than English included: Arabic (10), Bosnian (1), Burmese (1), Chinese (51), Croatian (3), Dinka (Sudan) (1), Farsi/Persian (13), French (5), Hindi (26), Japanese (3), Korean (14), Samoan (3), Serbian (3), Sinhalese (9), Spanish (10), Tamil (9), Thai (1), Turkish (1), Urdu (11), Vietnamese (4) and other (306).</p> <p>5. 'South-east Queensland' includes the following local government areas: Brisbane, Ipswich, Logan, Moreton Bay, Gold Coast, Redland, Sunshine Coast and Noosa.</p> | |

Appendix C: Audited financial statements

Office of the Queensland Ombudsman

Financial Statements for the period ended 30 June 2023

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Office of the Queensland Ombudsman
Statement of Comprehensive Income

for the year ended 30 June 2023

| | Note | 2023 \$'000 | 2022 \$'000 |
|--|-----------|----------------|----------------|
| Income from continuing operations | | | |
| Appropriation revenue | B1-1 | 11,322 | 8,575 |
| User charges and fees | B1-2 | - | 365 |
| Other revenue | | 120 | 122 |
| Total income from continuing operations | | 11,442 | 9,062 |
| Expenses from continuing operations | | | |
| Employee expenses | B2-1 | 8,845 | 7,120 |
| Supplies and services | B2-2 | 2,426 | 1,706 |
| Other expenses | B2-3 C3-1 | 171 | 236 |
| Total expenses from continuing operations | | 11,442 | 9,062 |
| Operating result for the year | | | |
| Total comprehensive income | | - | - |

The accompanying notes form part of these financial statements.

Office of the Queensland Ombudsman Statement of Comprehensive Income by Major Departmental Service

for the year ended 30 June 2023

| | Inspector of Detention Services ¹ | | General – not attributed | | Department total | |
|--|--|----------------|--------------------------|----------------|------------------|----------------|
| | 2023 \$'000 | 2022 \$'000 | 2023 \$'000 | 2022 \$'000 | 2023 \$'000 | 2022 \$'000 |
| Income from continuing operations | | | | | | |
| Appropriation revenue | 1,255 | - | 10,067 | 8,575 | 11,322 | 8,575 |
| User charges and fees | - | - | - | 365 | - | 365 |
| Other revenue | - | - | 120 | 122 | 120 | 122 |
| Total income from continuing operations | 1,255 | - | 10,187 | 9,062 | 11,442 | 9,062 |
| Expenses from continuing operations | | | | | | |
| Employee expenses | 853 | - | 7,992 | 7,120 | 8,845 | 7,120 |
| Supplies and services | 401 | - | 2,025 | 1,706 | 2,426 | 1,706 |
| Other expenses | 1 | - | 170 | 236 | 171 | 236 |
| Total expenses from continuing operations | 1,255 | - | 10,187 | 9,062 | 11,442 | 9,062 |
| Operating result for the year | - | - | - | - | - | - |
| Total comprehensive income | - | - | - | - | - | - |

1 - The Inspector of Detention Services (IDS) helps promote the humane treatment of detainees and the prevention of harm through reviews, inspections and independent reporting. From 1 July 2023, the office will commence its full responsibilities under the *IDS Act 2022*.

**Office of the Queensland Ombudsman
Statement of Financial Position**

as at 30 June 2023

| | Note | 2023 \$'000 | 2022 \$'000 |
|----------------------------------|------|----------------|----------------|
| Current assets | | | |
| Cash and cash equivalents | C1 | 1,422 | 1,966 |
| Receivables | C2 | 559 | 215 |
| Prepayments | | 85 | 86 |
| Total current assets | | 2,066 | 2,267 |
| Non-current assets | | | |
| Plant and equipment | C3 | 58 | 39 |
| Intangible assets | | 5 | 8 |
| Total non-current assets | | 63 | 47 |
| Total assets | | 2,129 | 2,314 |
| Current liabilities | | | |
| Payables | C4 | 171 | 560 |
| Accrued employee benefits | C5 | 423 | 239 |
| Total current liabilities | | 594 | 799 |
| Total liabilities | | 594 | 799 |
| Net assets | | 1,535 | 1,515 |
| Equity | | | |
| Contributed equity | | 900 | 880 |
| Accumulated surplus | | 635 | 635 |
| Total equity | | 1,535 | 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 2023

| | Accumulated surplus | Contributed equity | Total |
|-----------------------------------|------------------------|-----------------------|--------------|
| | \$'000 | \$'000 | \$'000 |
| Balance as at 1 July 2021 | 635 | 880 | 1,515 |
| Operating result | - | - | - |
| Balance as at 30 June 2022 | 635 | 880 | 1,515 |
| Operating result | - | - | - |
| Appropriated equity injections | - | 20 | 20 |
| Balance as at 30 June 2023 | 635 | 900 | 1,535 |

Office of the Queensland Ombudsman
Statement of Cash Flows
for the year ended 30 June 2023

| Note | 2023 \$'000 | 2022 \$'000 |
|--|----------------|----------------|
| Cash flows from operating activities | | |
| <i>Inflows:</i> | | |
| Service appropriation receipts | 10,695 | 8,400 |
| User charges and fees | - | 374 |
| GST input tax credits from ATO | 255 | 193 |
| GST collected from customers | 44 | 42 |
| Other | 1 | 10 |
| <i>Outflows:</i> | | |
| Employee expenses | (8,763) | (7,142) |
| Supplies and services | (2,355) | (1,691) |
| GST paid to suppliers | (282) | (187) |
| GST remitted to ATO | (45) | (40) |
| Other | (75) | (22) |
| Net cash (used in)/provided by operating activities | (525) | (63) |
| CF-1 | | |
| Cash flows from investing activities | | |
| <i>Outflows:</i> | | |
| Payments for plant and equipment | (39) | - |
| Net cash (used in)/provided by investing activities | (39) | - |
| Cash flows from financing activities | | |
| <i>Inflows:</i> | | |
| Equity injections | 20 | - |
| Net cash provided by financing activities | 20 | - |
| Net (decrease)/increase in cash and cash equivalents | (544) | (63) |
| Cash and cash equivalents - opening balance | 1,966 | 2,029 |
| Cash and cash equivalents - closing balance | 1,422 | 1,966 |
| 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

| | 2023 | 2022 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Operating (deficit)/surplus | - | - |
| <i>Non-cash items included in the operating result:</i> | | |
| Depreciation and amortisation expense | 22 | 99 |
| <i>Change in assets and liabilities</i> | | |
| (Increase)/decrease in receivables | (343) | (49) |
| (Increase)/decrease in prepayments | 1 | 11 |
| Increase/(decrease) in accounts payables | (389) | (138) |
| Increase/(decrease) in accrued employee benefits | 184 | 14 |
| Net cash provided by operating activities | (525) | (63) |

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 and the management of detention services focussing on the humane treatment of detainees. The scope and powers of the Ombudsman are incorporated in the *Ombudsman Act 2001 and the Inspector of Detention Services Act 2022*.

The Inspection of Detention Service (IDS) Act was passed by the Queensland Parliament on 30 August 2022 and received assent on 7 September 2022. Some parts of the IDS Act commenced on 9 December 2022. This enabled the appointment of an Inspector of Detention Services on 9 December 2022 and provided the office of the Queensland Ombudsman with a period to undertake establishment activities such as hiring of staff and configuring office accommodation before commencing full operations on 1 July 2023.

The IDS service area is led by an Inspector of Detention Services with support from an Acting Deputy Inspector. The IDS office is located at Level 15, 53 Albert St, Brisbane City QLD. Staff from the Office of the Queensland Ombudsman support the Inspector's functions under the IDS Act.

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 2022.

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 2021-22 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 Inspector of Detention Services 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".

Our objectives under the *Ombudsman Act 2001* and *Public Interest Disclosure Act 2010* are to investigate administrative decisions, help agencies improve their practices, and oversee the system of public interest disclosures.

Our objectives under of the *Inspector of Detention Services Act 2022* are to help promote the humane treatment of detainees and the prevention of harm through reviews, inspections and independent reporting.

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

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 | 2023 \$'000 | 2022 \$'000 |
|---|----------------|----------------|
| Original budgeted appropriation | 9,905 | 8,982 |
| Supplementary amounts (unforeseen expenditure): | | |
| Inspector of Detention Services | 598 | - |
| Enterprise-Bargaining Agreement | 192 | - |
| Lapsed appropriation | - | (670) |
| Long Service Leave Levy increase | - | 14 |
| Senior Executive Remuneration increase | - | 74 |
| Total appropriation received (cash) | 10,695 | 8,400 |
| Plus: Opening balance of deferred appropriation payable to Consolidated Fund | 379 | 554 |
| Less: Closing balance of deferred appropriation payable to Consolidated Fund | - | (379) |
| Plus: Closing balance of deferred appropriation receivable from Consolidated Fund | 248 | - |
| Appropriation revenue recognised in statement of comprehensive income | 11,322 | 8,575 |

Accounting policy - Appropriation revenue

Appropriations provided under the *Appropriations Act 2022* 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.

Where the office is owed appropriation receipts from the Consolidated Fund at year end (a deferred appropriation receivable from the Consolidated Fund), an asset is recognised with a corresponding increase to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period.

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

From 1 July 2021 to 30 June 2022 revenue from training courses conducted by the Office was classified as Controlled revenue when the training course was delivered, which is the sole performance obligation. Revenue received for training yet to be delivered at 30 June 2022 was recognised as unearned revenue. From 1 July 2022 onwards, revenue from training courses conducted was classified as Administered revenue (Note F1).

B2 Expenses

B2-1 Employee Expenses

| | 2023 | 2022 |
|---------------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Employee Benefits | | |
| Wages and salaries | 6,656 | 5,455 |
| Annual leave levy/expense | 722 | 615 |
| Long service leave levy/expense | 174 | 141 |
| Employer superannuation contributions | 935 | 747 |
| Other employee benefits | 75 | 23 |
| Employee related expenses | | |
| Workers' compensation premium | 34 | 30 |
| Other employee related expenses | 249 | 109 |
| Total | 8,845 | 7,120 |

| | 2023 | 2022 |
|---------------------------------|-------------|-------------|
| | No. | No. |
| Full-time equivalent employees* | 72 | 60 |

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

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 QSuper defined benefit plan as determined by the employee's conditions of employment. Contributions are expensed in the period in which they are paid or payable.

The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. The Office's obligations are limited to those contributions paid.

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

B2-2 Supplies and Services

| | 2023 | 2022 |
|---------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Accommodation | 644 | 714 |
| Computer support | 394 | 263 |
| Consultants and contractors | 606 | 245 |
| Payments to employment agencies | 171 | 133 |
| Office equipment | 229 | 88 |
| General supplies and services | 382 | 263 |
| Total | 2,426 | 1,706 |

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 Other Expenses

| | 2023 | 2022 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| External audit fees | 24 | 20 |
| Sundry expenses | 6 | 5 |
| Amortisation | 3 | 9 |
| Storage services received free of charge from State Archives | 119 | 112 |
| Total | 152 | 146 |

Disclosures relating to other expenses

Audit fees

Total external audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial year are \$24,400 (2022: \$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 as 'Other revenue' in the statement of comprehensive income.

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.

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.

Office bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds.

C2 Receivables

| | 2023 \$'000 | 2022 \$'000 |
|---|-------------------|-------------------|
| Trade debtors | 6 | 41 |
| GST receivable | 43 | 16 |
| GST payable | (3) | (5) |
| | <u>40</u> | <u>11</u> |
| Annual leave reimbursements | 206 | 104 |
| Long service leave reimbursements | 59 | 59 |
| | <u>265</u> | <u>163</u> |
| Appropriation revenue receivable from Consolidated fund | 248 | - |
| Total | <u>559</u> | <u>215</u> |

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 Plant and Equipment and Depreciation Expense

C3-1 Closing Balances and Reconciliation of Carrying Amount

| | 2023 | 2022 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Plant and equipment | | |
| At cost | 981 | 951 |
| Less: Accumulated depreciation | (932) | (912) |
| Work in Progress (WIP) at cost | 9 | - |
| Carrying amount as at 30 June | 58 | 39 |
| <i>Represented by movements in carrying amounts:</i> | | |
| Carrying amount at 1 July | 39 | 129 |
| Acquisitions | 38 | - |
| Depreciation | (19) | (90) |
| Carrying amount at 30 June | 58 | 39 |

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 (GST exclusive) are recognised as 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

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 of level 18, 53 Albert street with an original cost of \$648,000, which has been fully depreciated, but is still being used in the provision of services.

C4 Payables

| | 2023 | 2022 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Trade creditors | 171 | 96 |
| Unearned revenue | - | 74 |
| Deferred appropriation payable to Consolidated Revenue Fund | - | 379 |
| Other payables | - | 11 |
| Total | 171 | 560 |

Accounting policy - Payables

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

Unearned revenue relates to training courses that have not been conducted by 30 June but an invoice has been raised or cash received.

C5 Accrued Employee Benefits

| | 2023 | 2022 |
|----------------------------------|---------------|---------------|
| | \$'000 | \$'000 |
| Current | | |
| Annual leave levy payable | 333 | 197 |
| Long service leave levy payable | 61 | 42 |
| Wages and superannuation payable | 29 | - |
| Total | 423 | 239 |

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 Risks 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 | 2023 \$'000 | 2022 \$'000 |
|------------------------------------|--------|----------------|----------------|
| Financial assets | | | |
| Cash and cash equivalents | C1 | 1,422 | 1,966 |
| Receivables | C2 | 559 | 215 |
| Total financial assets | | 1,981 | 2,181 |
| Financial liabilities | | | |
| Payables | C4, C5 | 594 | 560 |
| Total financial liabilities | | 594 | 560 |

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 2023.

Financial Guarantees

The Office was not committed to any guarantees or undertakings at 30 June 2023.

D3 Commitments

Accommodation

As at reporting date, the Office had no capital or operating lease commitments. The office has two Occupancy Agreements for office accommodation at 53 Albert street with the Department of Energy and Public Works that total \$3.616 million.

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 about Our Performance Compared to Budget

E1 Budgetary Reporting Disclosures

This section contains explanations of major variances between the Office's actual 2022-23 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 2023 \$'000 | Actual 2023 \$'000 | Variance \$'000 |
|--|-------------------|--------------------------------------|--------------------------|--------------------|
| Income | | | | |
| Appropriation revenue | V1 | 9,905 | 11,322 | 1,417 |
| Other revenue | V2 | 1 | 120 | 119 |
| Total income | | 9,906 | 11,442 | 1,536 |
| Expenses | | | | |
| Employee expenses | V3 | 8,385 | 8,845 | (460) |
| Supplies and services | V4 | 1,446 | 2,426 | (980) |
| Other expenses | V5 | 75 | 171 | (96) |
| Total expenses | | 9,906 | 11,442 | (1,536) |
| Operating result/comprehensive income | | - | - | - |

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

- V1. *Appropriation revenue* – The actual figure is higher than the budgeted figure due to additional funding of \$1.225m received by Queensland Treasury and approved by the CBRC to establish the IDS function.
- V2. *Other revenue* – The variance is attributable to the budget not including Services received below fair value of \$0.119m.
- V3. *Employee expenses* – Employee expenses are higher than budget due to an increase in employee numbers to establish the IDS function.
- V4. *Supplies and services* – The overall increase in supplies and services is due to \$0.401m in expenditure incurred to establish the IDS function and increased contractor costs incurred on the project to migrate on premises servers to the cloud.
- V5. *Other expenses* – The variance is mainly attributable to the budget not including Services received below fair value of \$0.119m.

E3 Budget to Actual Comparison – Statement of Financial Position

| Statement of Financial Position | Variance Notes | Original Budget 2023 \$'000 | Actual 2023 \$'000 | Variance \$'000 |
|----------------------------------|----------------|-----------------------------|--------------------|-----------------|
| Current assets | | | | |
| Cash and cash equivalents | | 1,507 | 1,422 | (85) |
| Receivables | V6 | 174 | 559 | 385 |
| Other current assets | | 102 | 85 | (17) |
| Total current assets | | 1,783 | 2,066 | 283 |
| Non-current assets | | | | |
| Plant and equipment | | 120 | 58 | (62) |
| Intangible assets | | 5 | 5 | 0 |
| Total non-current assets | | 125 | 63 | (62) |
| Total assets | | 1,908 | 2,129 | 221 |
| Current liabilities | | | | |
| Payables | | 196 | 171 | 25 |
| Accrued employee benefits | V7 | 197 | 423 | (226) |
| Total current liabilities | | 393 | 594 | (201) |
| Total liabilities | | 393 | 594 | (201) |
| Net assets | | 1,515 | 1,535 | 20 |
| Equity | | | | |
| Contributed equity | | 880 | 900 | (20) |
| Accumulated surplus | | 635 | 635 | 0 |
| Total equity | | 1,515 | 1,535 | (20) |

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

- V6. *Receivables* – Current receivables are overall higher than budgeted due to two main factors – A year end appropriation receivable from the Consolidated Fund of \$0.248m and \$0.102m higher annual leave employee benefit claim from QSuper.
- V7. *Accrued employee benefits* – Accrued employee benefits are overall higher than budget due to increases in employee numbers to establish the IDS function and increases in employee related costs associated with the new office Enterprise Bargaining agreement.

E4 Budget to Actual Comparison – Statement of Cash Flows

| Statement of Cash Flows | Variance Notes | Original Budget 2023 \$'000 | Actual 2023 \$'000 | Variance \$'000 |
|--|-------------------|--------------------------------------|--------------------------|--------------------|
| Cash flows from operating activities | | | | |
| <i>Inflows:</i> | | | | |
| Appropriation receipts | V8 | 9,905 | 10,695 | 790 |
| User charges and fees | | 4 | - | (4) |
| GST input tax credits from AO | | - | 255 | 255 |
| GST collected from customers | | - | 44 | 44 |
| Other | | 119 | 1 | (118) |
| <i>Outflows:</i> | | | | |
| Employee expenses | V9 | (8,388) | (8,763) | (375) |
| Supplies and services | V10 | (1,566) | (2,355) | (789) |
| GST paid to suppliers | | | (282) | (282) |
| GST remitted to ATO | | | (45) | (45) |
| Other | | (25) | (75) | (50) |
| Net cash provided (used in) by operating activities | | 49 | (525) | (574) |
| Cash flows from investing activities | | | | |
| <i>Outflows:</i> | | | | |
| Payments for non-financial assets | | (40) | (39) | 1 |
| Net cash (used in) investing activities | | (40) | (39) | 1 |
| Cash flows from financing activities | | | | |
| <i>Inflows:</i> | | | | |
| Equity Injections | | - | 20 | 20 |
| Net cash (used in) financing activities | | - | 20 | 20 |
| Net increase/(decrease) in cash held | | 9 | (544) | (553) |
| Cash at the beginning of financial year | | 1,498 | 1,966 | 468 |
| Cash at the end of the financial year | | 1,507 | 1,422 | (85) |

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

- V8. *Appropriation receipts* – Appropriation receipts are higher than the budgeted figure due to additional appropriation receipts of \$0.598m being provided by government to establish the IDS function and \$0.192m to cover higher employee related expenditure resulting from the new office Enterprise Bargaining agreement.
- V9. *Employee expenses* – Cash outflows for employee expenses were higher than the budgeted figure for the same factors outlined in the major variances for the statement of comprehensive income.
- V10. *Supplies and services* – The increase in cash outflows in supplies and services from the budgeted figure for the same factors outlined in the major variances for the statement of comprehensive income.

Section 6 Administered Activities

F1 Administered Items

Due to the ongoing volatility in training revenue earned and the associated impact to the department that shortfalls in expected training revenue was resulting in, it was agreed that additional ongoing controlled appropriation revenue funding would be provided by Queensland Treasury to the department from 1 July 2022 on the basis that all training revenue collected after 1 July 2022 would be returned to the consolidated revenue fund.

From 1 July 2022, the office administers, but does not control revenue earned from training activities it conducts on behalf of the government. In doing so, the Office has responsibility for administering those activities (and related transactions and balances) efficiently and effectively.

Administered revenue from training courses conducted by the Office is recognised when the training course is paid for (a cash basis), on the basis that the training delivery obligation will be delivered in the near future. The department periodically transfers to the Queensland Government the amount of all cash collected in respect of administered revenue itemised under 'administered income'.

F1.1 Schedule of Administered Income and Expenses

| | 2023 \$'000 | 2022 \$'000 |
|--|----------------|----------------|
| Administered income | | |
| User charges and fees | 412 | - |
| Total administered income | 412 | - |
| Administered expenses | | |
| Transfers of administered income to government | 412 | - |
| Total administered expenses | 412 | - |
| Operating surplus/(deficit) | - | - |

F1.2 Schedule of Administered Assets and Liabilities

| | 2023 \$'000 | 2022 \$'000 |
|---------------------------------|----------------|----------------|
| Administered assets | | |
| Current | | |
| Receivables | 64 | - |
| Total assets | 64 | - |
| Administered liabilities | | |
| Current liabilities | | |
| Payables to government | (64) | - |
| Total liabilities | (64) | - |
| Net administered assets | - | - |

F1.3 Schedule of Administered Cash Flows

| | 2023 | 2022 |
|--|----------|----------|
| | \$'000 | \$'000 |
| Cash flows from operating activities | | |
| <i>Inflows:</i> | | |
| User charges and fees | 412 | - |
| <i>Outflows:</i> | | |
| Transfers of administered income to government | (412) | - |
| Net cash (used in)/provided by operating activities | <u>-</u> | <u>-</u> |
| Cash and cash equivalents - closing balance | <u>-</u> | <u>-</u> |

F1.4 Administered Activities – Budget to Actual Comparison

| | Original budget 2023 | Actual Result 2023 \$'000 | Variance \$'000 |
|--|----------------------------|------------------------------------|--------------------|
| Administered income | | | |
| User charges and fees | 400 | 412 | 12 |
| Total administered income | <u>400</u> | <u>412</u> | <u>12</u> |
| Administered expenses | | | |
| Transfers of administered income to government | 400 | 412 | 12 |
| Total administered expenses | <u>400</u> | <u>412</u> | <u>12</u> |
| Operating surplus/(deficit) | <u>-</u> | <u>-</u> | <u>-</u> |

Notes explaining major variances for administered activities

Administered User charges and fees

The greater than budgeted amount of administered User charges and fees is due to more training being delivered face-to-face than was anticipated as the office came out of the COVID-19 pandemic.

Section 7 Other Information

G1 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 2022-23 and 2021-22. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

| Position | Position Responsibility |
|--|---|
| Ombudsman and Inspector of Detention Services | 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. |
| Acting Deputy Inspector of Inspection Services | Assists the Inspector of Detention services to review, monitor and inspect detention services, as well as assisting the Inspector to prepare and publish standards in relation to carrying out inspections. |
| Acting Executive Director Corporate Strategy | Manages both Corporate Services Unit and the development and implementation of the Inspector of Detention Services Unit. |
| Director, Corporate Services Unit | Manages the Corporate Services Unit which supports 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 are 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 2022 - 30 June 2023 ¹

| 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 and Inspector of Detention Services (from 09/12/2022) | 328 | 13 | 9 | 41 | - | 391 |
| Deputy Ombudsman | 285 | 13 | 6 | 26 | - | 330 |
| Acting Deputy Inspector of Inspection Services (from 15/05/2023) | 29 | 1 | 1 | 2 | - | 33 |
| Acting Executive Director Corporate Strategy (from 26/09/2022) | 210 | 7 | 5 | 19 | - | 241 |

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 (from 10/07/2020) | 315 | 13 | 7 | 39 | - | 374 |
| Deputy Ombudsman | 241 | 13 | 6 | 24 | - | 284 |
| Director, Corporate Services Unit | 149 | - | 3 | 19 | - | 171 |

Performance Payments

No KMP remuneration packages provide for performance or bonus payments.

¹ The departments KMP has increased in size by one position during the 2022-23 financial year in direct response to the office's mandate expanding to include responsibility of the IDS Act. The Director Corporate Services Role was also expanded to include strategic oversight responsibilities in relation to the establishment of the IDS service area and from 26 September 2022 the position was consequently changed to Executive Director Corporate Strategy.

G2 Related Party Transactions

Transactions with people or entities related to KMP

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

Transactions with other Queensland Government agencies

The Office's primary ongoing sources of funding are appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury.

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 B2-3). The Office receives corporate services support in relation to payroll (up to 10th of March 2023) and financial systems from the Queensland Parliamentary Services on a cost recovery basis. From 13th of March 2023, the Office receives payroll services from Corporate Administrative Agency on a cost recovery basis.

G3 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).

G4 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.

G5 Change in Accounting Policy

The Office changed its accounting policy during the financial year 2022-23 in relation to how training revenue is recognised. From 1 July 2022, the Queensland Ombudsman administers, but does not control training revenue recognised on behalf of the Queensland Government. The impact of the change is a reclassification of revenue from User charges and fees (controlled) to User charges and fees (administered).

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 2023 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.



Richard Bosanquet FCPA
Chief Financial Officer
8 August 2023



Anthony Reilly
Queensland Ombudsman and
Inspector of Detention Services
8 August 2023

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 2023, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position and as at 30 June 2023, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy 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 forming an opinion on the effectiveness of the department's internal controls, but allows me to form an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of material accounting policy information used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2023:

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

Prescribed requirements scope

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



Melissa Fletcher
as delegate of the Auditor-General

10 August 2023

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 34-35 |
| | 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 36 |
| | Agency service areas and service standards | ARRs - section 11.3 Page 36 |
| Financial performance | Summary of financial performance | ARRs - section 12.1 Page 27 |
| Governance – management and structure | Organisational structure | ARRs - section 13.1 Page 19 |
| | Executive management | ARRs - section 13.2 Pages 20-21 |
| | 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 24 |
| | Human rights | <i>Human Rights Act 2019</i> ARRs - section 13.5 Pages 7, 17, 23 and 26 |
| | Queensland public service values | ARRs - section 13.6 Not applicable, Queensland Ombudsman values page 24 |

| Summary of requirement | | Basis for requirement | Annual report reference |
|---|---|---|---|
| Governance – risk management and accountability | Risk management | ARRs – section 14.1 | Pages 20 and 22 |
| | Audit committee | ARRs – section 14.2 | Page 22 |
| | Internal audit | ARRs – section 14.3 | Page 22 |
| | External scrutiny | ARRs – section 14.4 | Page 18 |
| | Information systems and recordkeeping | ARRs – section 14.5 | Page 25 |
| | Information security attestation | ARRs – section 14.6 | Not applicable |
| Governance – human resources | Strategic workforce planning and performance | ARRs – section 15.1 | Pages 23–24 |
| | Early retirement, redundancy and retrenchment | Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 | Page 24 |
| Open data | Statement advising publication of information | ARRs – section 16 | Page 25 |
| | Consultancies | ARRs – section 31.1 | https://data.qld.gov.au |
| | Overseas travel | ARRs – section 31.2 | https://data.qld.gov.au |
| | Queensland Language Services Policy | ARRs – section 31.3 | 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 44–74 |
| | Independent Auditor’s Report | FAA – section 62 FPMS – section 46 ARRs – section 17.2 | Pages 75–77 |

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*



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