



# Annual Report 2019-20



**QUEENSLAND  
OMBUDSMAN**  
*Standing for fairness*

**Queensland Ombudsman 2019–20 Annual Report**  
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Queensland Ombudsman, 2020

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## Acknowledgement of country

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

## Accessibility



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

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28 August 2020

The Honourable Yvette D'Ath MP  
Attorney-General and Minister for Justice  
1 William Street  
Brisbane Qld 4000

Dear Attorney-General

I am pleased to submit for presentation to the Parliament the annual report 2019-20 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 76-77 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to read "A Reilly".

Anthony Reilly  
Queensland Ombudsman

# Contents

## Vision

Fair and accountable public administration in Queensland

## Purpose

To independently investigate complaints, review systemic problems and work with agencies to improve their administrative practices and decisions

## Values

### Integrity

We are ethical and honest in our work.

### Impartiality

We respect the human rights of individuals, treating everyone equitably, and with dignity.

### Diligence

We produce timely and high quality work that makes a difference.

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# Ombudsman's report

Having commenced my appointment as Ombudsman on 10 July 2020, it is appropriate that I begin this report by acknowledging the work of Phil Clarke, who retired as Queensland Ombudsman on 9 July 2020 after almost 10 years in the role.

As Ombudsman, Phil made a great contribution to improving fairness in public administration in Queensland. This report is about work done on his watch. Among Phil's many legacies is a high functioning office that is a testament to his leadership and focus on service delivery. I thank Phil for his service to the Office and the Queensland community.

## Timely review of the administrative actions of agencies

One of our core functions is independently investigating the administrative actions of agencies. Investigations can lead to outcomes that benefit an individual or lead to systemic improvement – or both.

Over the past year, we dealt with 11,074 contacts and finalised investigation of more than 1,100 complaints.

We endeavour to respond to demands for our services in a timely way. On average, preliminary assessments were completed in 2.2 days; 89% of investigations were completed within our targeted timeframes.

Our management of complaints makes an important contribution to the objects of the *Human Rights Act 2019*. During 2019-20, the Office undertook a review of its processes and practices to ensure compliance with our obligations under that Act – including the application of those rights to our decisions about complaints.

## Improving the quality of public administration

We pursue improvements to the quality of public administration through a range of strategies such as our investigations, prison inspections, training, audit and policy advice functions.

This year, 48% of all investigative recommendations related to systemic improvements and 100% of recommendations were accepted by agencies. The Office produced two significant public reports – *The Forensic Disability Service report*, which found significant problems in the care of people detained at the facility; and the *Management of child safety complaints - second report*, which recommended improvements to the department's complaints management system (see page 14 for details of these reports).

Despite training being impacted by the COVID-19 pandemic, over the past year the Office trained 2,258 officers in topics such as good decision-making. We also continued to audit complaints management systems (see page 14 for details).

Indicative of the Office's innovative approach to service delivery, during 2019-20 we released two videos on our YouTube channel, *Queensland's complaints landscape for community organisations*; and *Complaints, human rights and PIDs - what every councillor needs to know to help people navigate the complaints landscape in Queensland*.

## Improving the management of public interest disclosures

Our oversight of public interest disclosures (PIDs) is also built around helping agencies to improve their administrative practices through training, advice and information to public sector officers across Queensland. In 2019-20, the Office trained 527 public sector officers in PIDs matters.

We pursue improvements to the quality of public administration

Of note was a 53% increase of reported PIDs in 2019-20, which appears to be linked to the changes to the definition of corrupt conduct (amendments to the *Crime and Corruption Act 2001* in effect from 1 March 2019) (see page 27 for PID reporting details).

### **Improving our workforce, systems and culture**

The success of any organisation is built on its people. I was pleased to see the very good, and improved, outcomes for the Office in the 2019 Working for Queensland survey. Over the next year we aim to develop a workforce plan that will shape how we continue to support our people.

In late 2019, we embarked on a program of business process improvements. The Audit and Advisory Committee oversaw the completion of the Strategic Internal Audit Plan, and a review of the Office's Fraud and corruption control framework. The Office also introduced its information classification policy and handling procedure.

### **Responding to COVID-19**

All of this good work was achieved in a year disrupted by the onset of the COVID-19 pandemic. The Office's business continuity plan (BCP) was active between 18 March and 3 July 2020, during which time the Office continued to provide services while taking necessary steps to protect the safety of staff and the wider community. Although there was relatively little impact on the Office's assessment and investigation service during the BCP activation, training was completely suspended as it could not be delivered in compliance with social distancing requirements. Training delivery fell by 38% over the financial year compared to 2018-19.

The Office moved quickly to a mostly remote workforce model in line with recommendations from the National Cabinet to support working from home where possible. The Office's ICT team worked quickly to harness the technology to support service continuity in this radically changed environment. Our additional investments in ICT hardware and systems and adoption of flexible work practices during this time have improved the Office's resilience to future changes in external circumstances.

### **Looking to the future**

Under Phil Clarke's guidance, the Office performed well in 2019-20 to fulfill the objects of the *Ombudsman Act 2001*, as well as its oversight role under the *Public Interest Disclosure Act 2010*. I would like to again say thank you and farewell to Phil.

I would also like to say thank you to all Ombudsman officers for their dedication and hard work in a difficult year marked by unprecedented disruption. We will be working hard to continue to improve our performance in the year ahead.

### **Anthony Reilly**

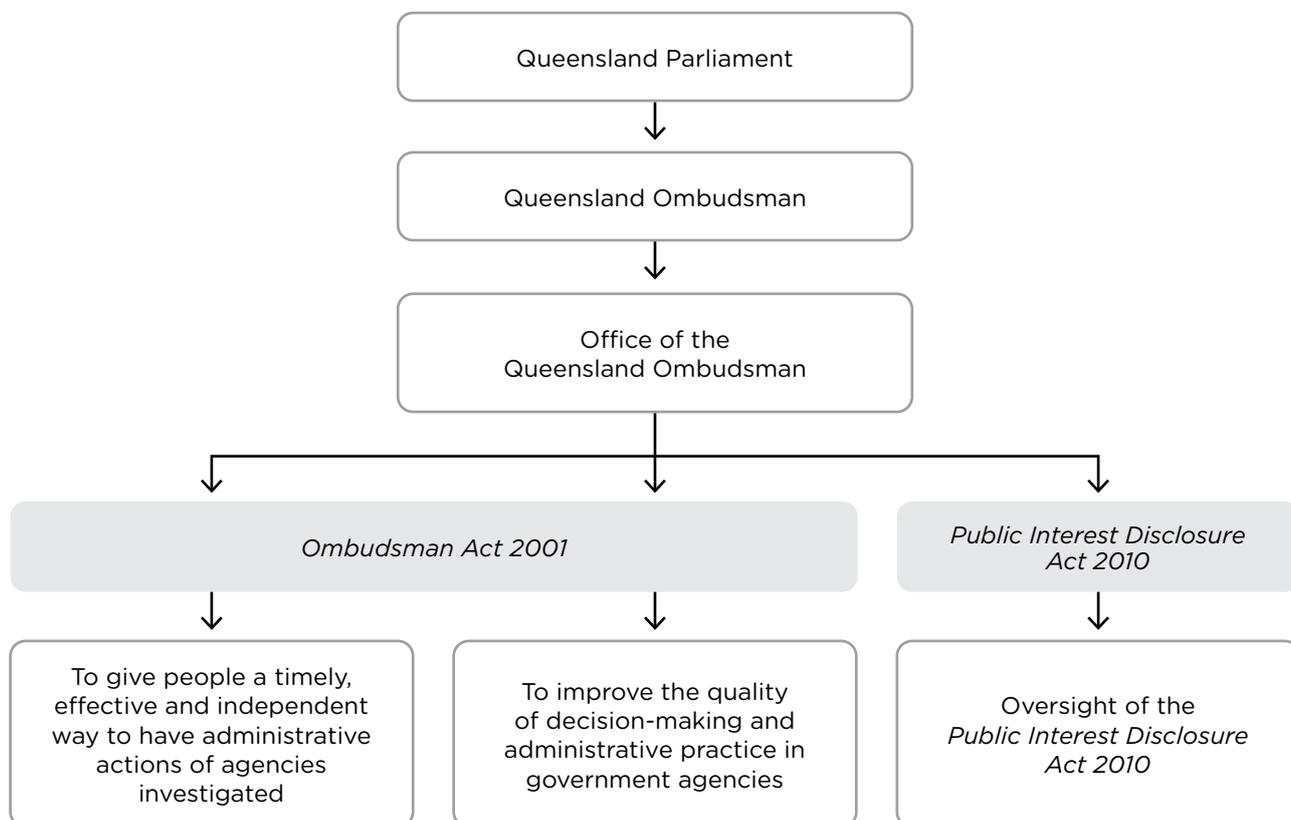
Queensland Ombudsman

# Strategic overview

The Office's objectives are outlined in the *Strategic plan 2018-22*. Progress towards achieving these objectives is monitored through a variety of measures, including the Service Delivery Statement, financial performance, and the below performance measures.

Objective	Measures	Target/Estimate 2019-20	Actual 2019-20	
Provide independent and effective review of the administrative actions and decisions of agencies	<b>Average time to complete preliminary assessments</b>	10 days	2.2 days	
	Proportion of <b>complaints finalised within 12 months</b> of lodgement	99%	100%	
	Proportion of <b>investigations resulting in agency rectification action</b> <sup>1</sup>	15%	15%	
Improve the quality of administrative systems in agencies	Proportion of <b>recommendations accepted by the relevant agency</b> at time of reporting	90%	100%	
	Proportion of <b>complaints reviewed where original decision upheld</b>	80%	87%	
	Proportion of <b>investigations completed within target timeframes</b> <sup>2</sup>	90%	89%	
Build capacity in agencies and the community to better manage complaints and PIDs	Proportion of <b>complaints received from outside south-east Queensland</b>	33%	38%	
	<b>Training participation</b> (public sector officers) <sup>3</sup>	3,000	2,785	
	Participants who report that <b>training improves their decision-making capability</b>	90%	92%	
Our workforce, systems and culture support accountable and sustainable service delivery	<b>Unplanned leave and sick leave days</b> taken per officer annually	9.9 unplanned 7.3 sick	8.9 unplanned 8.6 sick	
	Office commitment to an <b>allocated training budget</b> as a percentage of the salaries budget <sup>3</sup>	2%	0.6%	
	<b>Permanent separation rate</b>	5%	9%	
	Proportion of officers responding positively to the <b>2019 Working for Queensland survey</b>	≥ Public service 2019 averages	≥ 2017 results	2019 results
	engagement	60%	61%	74%
	organisational leadership	51%	51%	75%
	innovation	63%	59%	73%
<p>1. An agency rectification is an action identified during an investigation that changes an agency procedure or practice, and/or achieves an outcome with a direct benefit for the complainant. The percentage of rectifications achieved may be influenced by the number and nature of complaints received.</p> <p>2. This measure demonstrates the timeliness of investigations. It reports the proportion of cases closed within the established timeframes and includes complaint investigations, own-initiative investigations and review decisions.</p> <p>3. Training was suspended from 18 March 2020 for social distancing requirements.</p>				

# About us



#### Jurisdiction for:

- state agencies
- local councils
- public universities

## The Ombudsman

Under the *Ombudsman Act 2001*, the Ombudsman has dual roles:

- to give people a timely, effective, independent and just way of having administrative actions of agencies investigated
- to improve the quality of decision-making and administrative practice in agencies.

The Ombudsman is an officer of the Queensland Parliament and reports through the Legal Affairs and Community Safety Committee. The Ombudsman is independent of government and may not be directed by any person in deciding what matters to investigate or how an investigation is undertaken.

## The Office

The Office of the Queensland Ombudsman was established in 1974 to investigate the administrative actions of government departments and authorities. The Office services the state from its office in Brisbane.

In 2001, the Act came into effect and gave the Office the dual roles of investigating complaints about government agencies and helping agencies to improve their decision-making and complaint handling.

On 1 January 2013, the Office became the oversight agency for the *Public Interest Disclosure Act 2010* (PID Act).

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## Jurisdiction

The Ombudsman investigates complaints about the actions and decisions of state government departments and agencies (including state schools and TAFE colleges), local councils and public universities.

The Ombudsman makes recommendations to agencies to:

- rectify unlawful, unfair or unjust decisions
- improve administrative practice.

The Ombudsman does not have the power to investigate complaints about:

- Ministers and Cabinet
- courts and tribunals
- private individuals or businesses
- the operational actions of police
- government-owned corporations
- Commonwealth or interstate government agencies.

In general, the Ombudsman will not investigate a matter until a person:

- has tried to resolve the problem directly with the agency concerned, and
- has exhausted any other right of review.

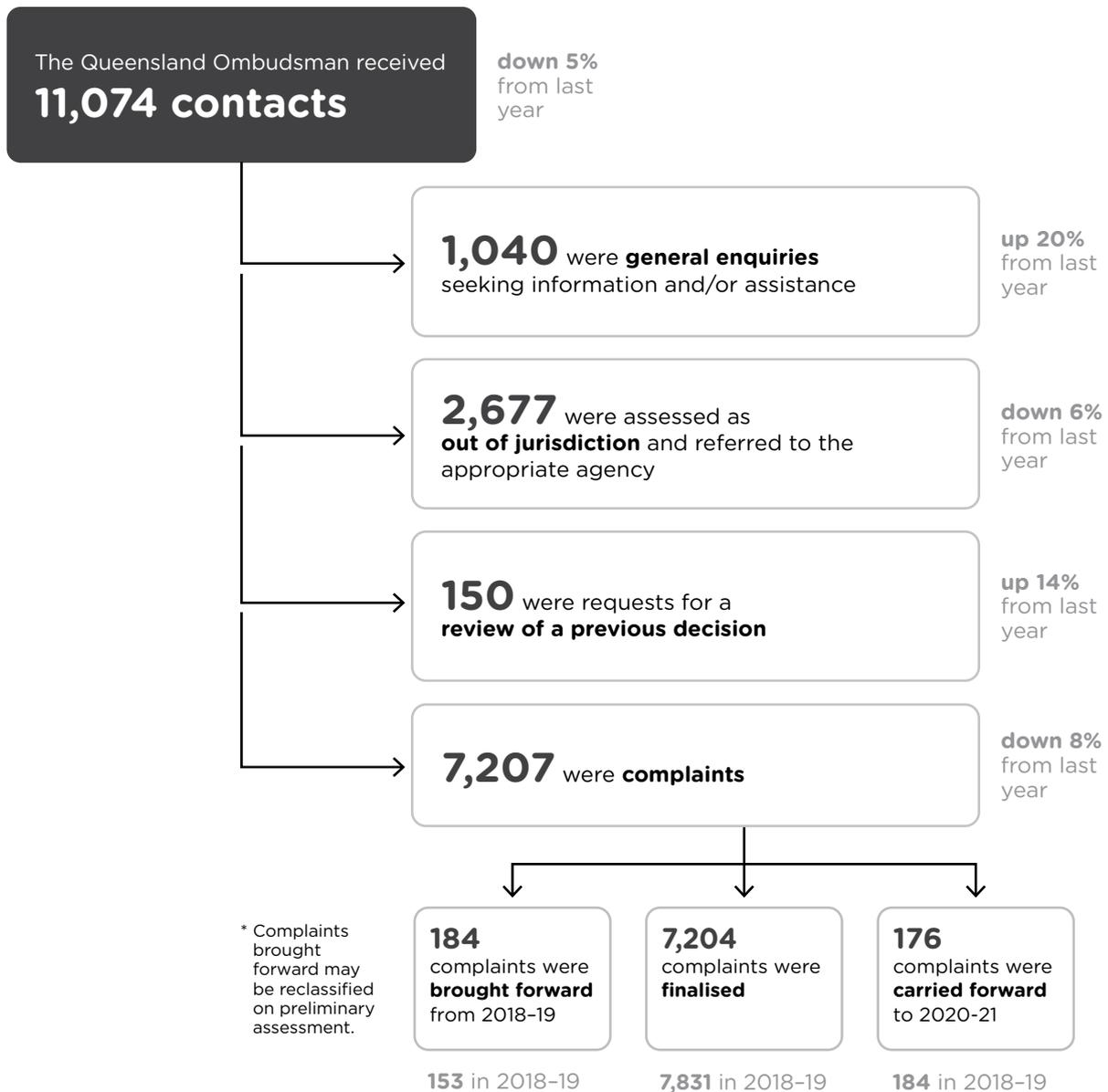
In addition to assessing and investigating complaints, the Office also provides training and advice to help agencies improve their decision-making and administrative practices.

Under the PID Act, the Office is responsible for:

- overseeing the implementation of the PID Act
- reviewing the way public sector entities deal with PIDs
- educating public sector entities about PIDs
- providing advice about PIDs.

# Investigating complaints

## Contact with the Office



## Contacts

The Office responded to over 11,000 contacts in 2019-20, a decrease of 5% from last year (see Appendix B, table 1 for more information).

A contact is recorded whether the matter is within or outside the Office's jurisdiction and includes general enquiries and review requests.

Telephone remains the most common way of initiating contact with the Office. In response to the COVID-19 pandemic, the Office did not accept inbound phone calls for most of April. However, the Prisoner PhoneLink remained available during this time and accounted for 564 contacts during 2019-20. See Appendix B, table 2 for more information.

In addition to these direct forms of contact, the Office has continued to provide automated advice and services about other appropriate complaints channels for matters outside the Office's jurisdiction. Telephone callers may have the option to directly transfer to a more appropriate complaints agency, such as the Office of Fair Trading, and website users are able to navigate directly to the appropriate agency to make a complaint.

This year, 16,443 people were directed to a webpage about out of jurisdiction (OOJ) matters from the online complaint form and 44,129 people directly accessed Office webpages about OOJ matters.

These strategies have contributed to maintaining a reduced number of OOJ matters received by the Office, down 6% from last year.

## Complaints received

A complaint is a statement of dissatisfaction about an agency within the Office's jurisdiction.

State departments are grouped with statutory authorities for reporting purposes in this report and referred to as state agencies.

The Office received 7,207 complaints in 2019-20, an 8% decrease on the previous year.

The spread of complaints across agency types was almost the same as the previous two years:

- state agencies 69%
- local councils 26%
- public universities 5%.

See Appendix B, tables 3-7 for more information.

### Human Rights

In 2019-20, the Office received 779 cases which were assessed as involving a human rights element. The most common categories, accounting for over half of all complaints, were:

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

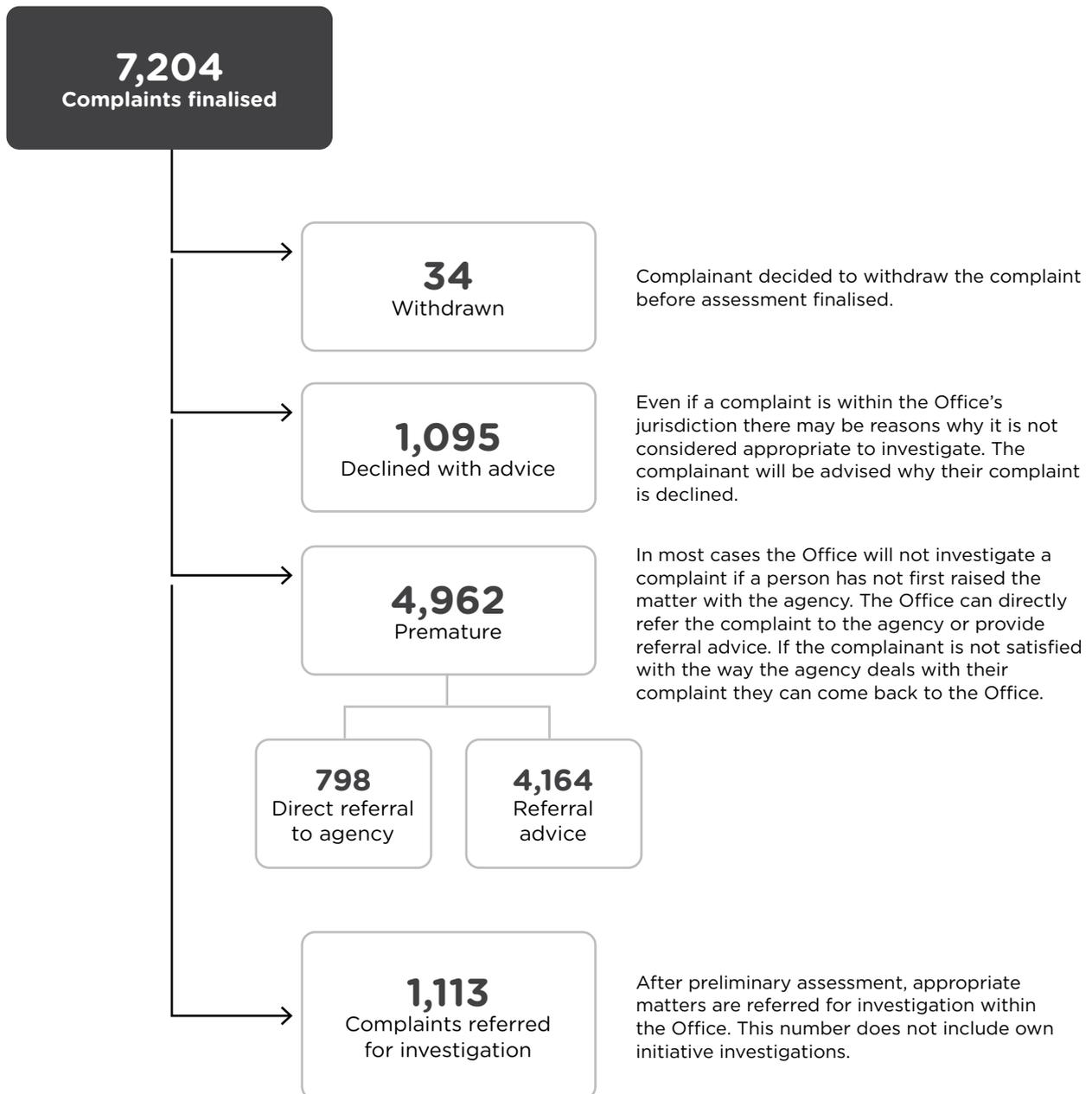
## Open complaints

At 30 June 2020, 176 open complaints were carried forward into 2020-21 (less than 2% of contacts received, or less than 3% of all complaints finalised). Of these open complaints, 123 (70%) had been received within the last 30 days of 2019-20.

In addition, 184 complaints were brought forward from 2018-19, slightly up from 153 in 2018-19.

See Appendix B, tables 8 and 9 for more information.

## Complaints finalised



## Complaints finalised after preliminary assessment

The Office finalised 7,204 complaints in 2019-20 (not including own initiative investigations), an 8% decrease from the previous year (see Appendix B, table 9 for more information).

### Complaints closed

In total, 69% of all received complaints finalised after preliminary assessment were classified as premature (71% in 2018-19). In most cases, this is because the complaint had not been fully considered through the agency's internal complaints management system.

For most premature complaints, the Office provides advice on how to lodge a complaint with the appropriate agency and how to bring the matter back to the Office if the agency's response is unsatisfactory.

Where a person requires assistance to make their complaint or provides extensive information to the Office about the complaint, the Office may, with the person's consent, directly refer a premature complaint to an agency.

This year, the Office directly referred 798 premature complaints, a 35% reduction from 2018-19. This change is attributed to improved practices in the assessment of matters suitable for direct referral.

In addition, 1,095 complaints were declined with advice after a preliminary assessment.

Similar to last year, the main reasons for such decisions were:

- a more appropriate entity could investigate the complaint (346).
- the complainant had an appeal right that should first be exhausted (308)
- insufficient information was provided by the complainant (135).

See Appendix B, table 11 for more information.

## Time to finalise complaints

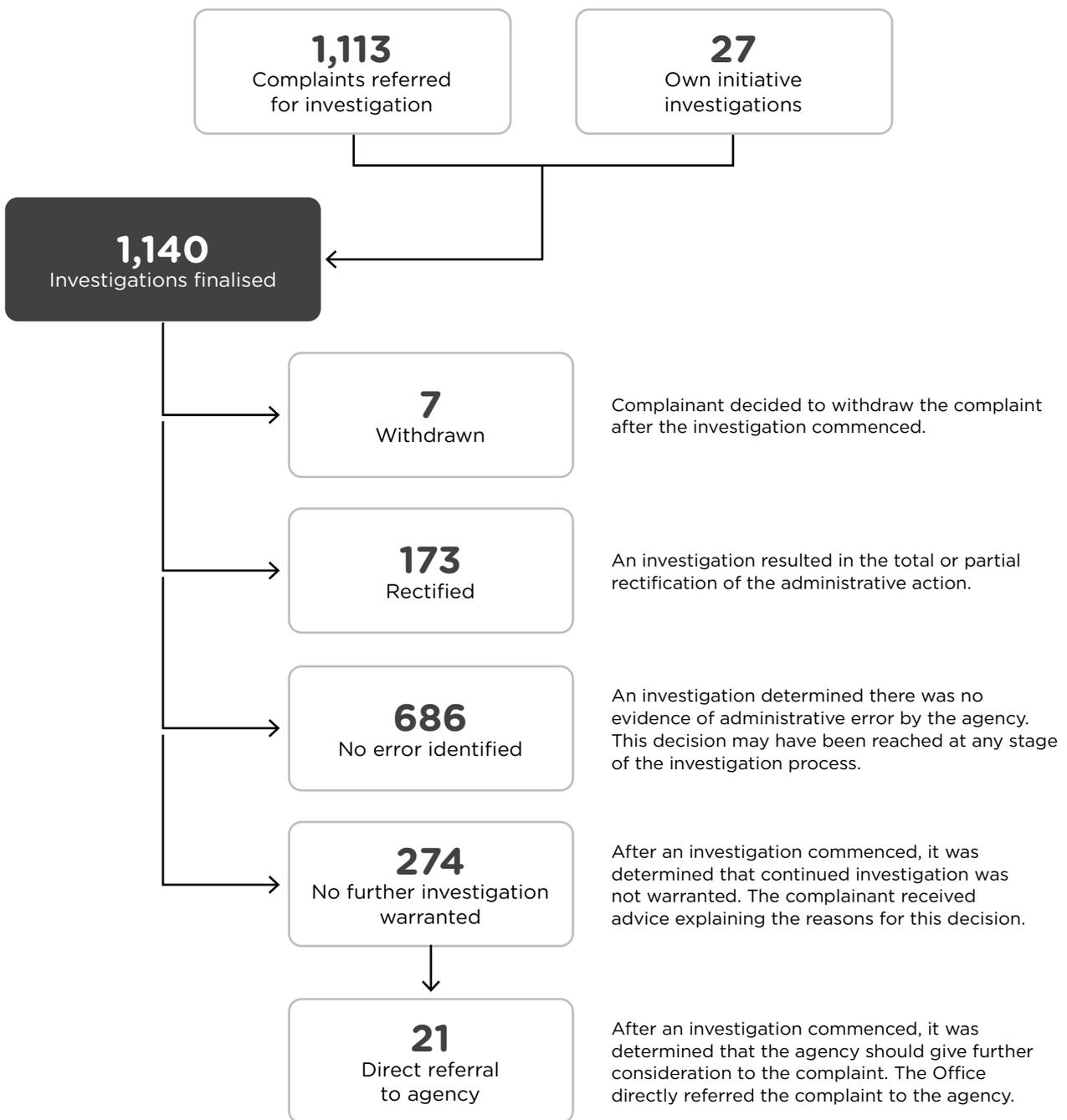
In 2019-20, the time to finalise complaints was similar to 2018-19 (see Appendix B, table 12 for more information).

- 85% of complaints were finalised within 10 days
- 94% of complaints were finalised within 30 days
- 100% of complaints were finalised within 12 months.

This year, the average age of a complaint when closed at preliminary assessment was 2.2 days; the average age when closed after investigation was 49 days.

In addition, 34 people chose to withdraw their complaint during the preliminary assessment stage. A total of 1,113 complaints was referred for investigation.

## Investigations finalised



## Investigations

An investigation of a complaint determines whether an administrative action by the agency is unlawful, unreasonable, unjust, or otherwise wrong.

The process begins with a careful consideration of case information. In cases where systemic administrative error is suspected or the impact is substantial, investigations may be complex and require significant time and resources.

An investigation may be discontinued at any stage. For example, an investigation may be stopped if it becomes apparent that the decision-making was reasonable or that no error is likely to be identified.

## Investigation outcomes

A total of 1,140 investigations were finalised in 2019-20, a 9% decrease from 2018-19 (1,238). These included 27 investigations initiated by the Ombudsman.

See Appendix B, table 11 for more information.

In 686 investigations (60%) no error was identified (735 in 2018-19).

In 274 investigations finalised (24%), continuing the investigation was not considered warranted (311 in 2018-19).

The main reasons for not continuing an investigation included:

- the investigation was unnecessary or unjustifiable
- the complainant was referred back to the agency for an internal review
- the complainant had an appeal right that should have been exhausted first
- the complainant had to await the outcome of a current decision process.

## Rectifications

As a result of investigations in 2019-20, 173 rectifications were recorded. Rectification is achieved in an investigation by formally finding an administrative error or, more commonly, by negotiating a resolution with the agency. A rectification includes a range of outcomes from partly rectified to fully rectified.

This year, rectifications were achieved in 15% of investigations finalised. This met the Office's performance target (15%).

See Appendix B, tables 13-15 for more information.

## Investigation recommendations

As a result of an investigation, the Ombudsman may make recommendations to agencies to improve administrative practice. In some cases, an investigation may lead to more than one recommendation.

This year, the Ombudsman made 244 recommendations to agencies. Most of these recommendations were related to agencies improving their policy or procedure, reviewing their decisions, expediting their actions, or providing better explanations (see Appendix B, table 16 for a complete list).

A recommendation may take the form of an *agreed action* or a *formal recommendation*.

An *agreed action* is an effective and timely way of resolving a complaint where an investigation finds evidence of administrative error. Agreed actions are negotiated between the agency and the Ombudsman. Remedies may include a request that the agency remake a decision or provide reasons for a decision, apologise, or provide a refund to the complainant.

Of the 244 recommendations made (250 in 2018-19), 214 were agreed actions (220 in 2018-19).

See Appendix B, table 16 for more information.

The Ombudsman also has the power to make a *formal recommendation*. In 2019-20, the Ombudsman made 30 formal recommendations to agencies under s 50 of the Ombudsman Act (30 in 2018-19) (see Appendix B, table 18 for more information).

### **Benefit from recommendations**

Recommendations are categorised as having either direct or systemic benefit. An example of a direct benefit recommendation would be an apology or a refund to the complainant. A systemic recommendation is more focused on remedying faults with policies, procedures or practices in agencies.

In 2019-20, 126 recommendations provided direct benefit, and 118 were systemic (2018-19: 145 direct, and 105 systemic).

The Office continued to achieve a very high rate of agency acceptance of recommendations – 100% of recommendations were accepted by agencies in 2019-20 (where a response had been received from the agency by 30 June 2020).

### **Investigations by agency type**

Of the 130 recommendations resulting from investigations of state agencies, 56 provided direct benefit to individual complainants and 74 addressed systemic issues (2018-19: 82 direct, 83 systemic). Of these, 100 were agreed actions and 30 were formal actions.

Of the 86 recommendations resulting from investigations of local councils, 49 provided direct benefit to individual complainants and 37 addressed systemic issues (2018-19: 50 direct, 18 systemic). All were agreed actions.

Of the 28 recommendations resulting from investigations of public universities, 21 provided direct benefit to individual complainants and 7 addressed systemic issues (2018-19: 13 direct, 4 systemic). All were agreed actions.

### **Child safety complaints**

The Office continues to monitor child safety complaints as part of its continued oversight role. The Ombudsman received 440 complaints in relation to child safety matters (513 in 2018-19). Of these, 75 were assessed as involving harm or risk of harm to a child or young person (135 in 2018-19). The Office conducted investigations in relation to 26 complaints.

This year, the Ombudsman also released the *Management of child safety complaints - second report*, and supported officers from the Department of Child Safety, Youth and Women in managing complaints through training programs and presentations, advice about policy and procedure, and PIDs. In light of the report, the Office introduced an improved protocol for handling child safety complaints that involved additional scrutiny.

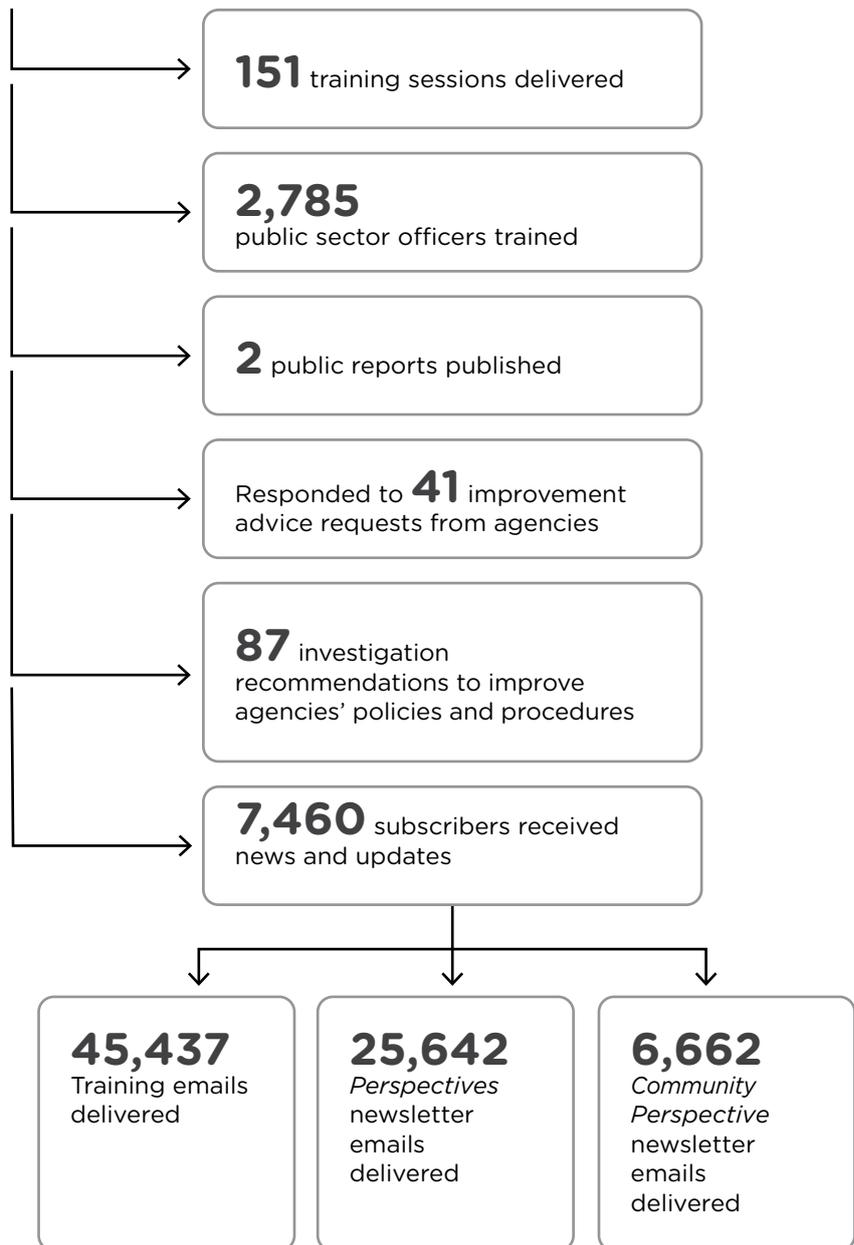
# Improving decision-making

## Engagement, training and advice

The Office has continued to deliver an extensive program of administrative improvement initiatives to improve the quality of decision-making and administrative practices in state government agencies, local councils and public universities.

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

From s 5  
*Ombudsman Act 2001*



## Training programs

The Office provides a range of training programs for state agencies, local councils and public universities. During 2019-20, the Office delivered training sessions to 2,785 officers (4,540 in 2018-19).

Training included:

- **Good decisions** – one-day program covering principles of decision-making
- **Complaints management** – one-day program for officers who review complaints and a half-day program for frontline staff
- **Public sector ethics** – half-day course to help officers understand and apply core government values
- **Managing unreasonable conduct** – half-day program on strategies to help manage unreasonable behaviour
- **Practical ethics for local government** – half-day program to help officers understand and apply local government values
- **PID management** – half-day introductory workshop, three specialised modules aligned to the new PID Standards (3–4 hours each) and a one-day PID comprehensive management workshop.

Training is delivered as an agency-specific group session or open training session where participants come from a range of agencies.

Training programs were delivered across Queensland. A total of 151 training sessions were delivered statewide, including 71 delivered in regional Queensland. Feedback continues to be very positive, with 92% of participants reporting that training improves their decision-making capability.

Appendix C lists agencies that participated in sessions in 2019-20.

## Improving complaints management systems

The Office undertakes reviews to improve the complaints management systems (CMS) of public agencies. Section 219A of the *Public Service Act 2008* requires public agencies to have a CMS for customer complaints that complies with AS/NZS 10002:2014 Guidelines for complaint management in organizations. The *Local Government Act 2009* and related regulations require each local council to have a CMS in place to manage and resolve administrative action complaints.

In 2019-20, the Office undertook a thematic review of 169 agency and local council CMSs to consider compliance with the requirements of the newly commenced *Human Rights Act 2019* and complaints reporting requirements under the Public Service Act. The reviews are ongoing; however, early indications suggest some agencies require further work to fully implement the requirements under the Human Rights Act.

### Administrative improvement advice

Ombudsman education officers provide advice to agencies to improve decision-making, administrative policies, procedures and practice. This year, the Office responded to 41 administrative improvement advice requests from agencies.

## Producing public reports

Public reports by the Ombudsman bring systemic issues to the attention of the Queensland Parliament, public sector agencies and the community. The Office published two major public reports in 2019-20:

- *The Forensic Disability Service report: An investigation into the detention of people at the Forensic Disability Service* (August 2019)
- *Management of child safety complaints – second report: An investigation into the management of child safety complaints within the Department of Child Safety, Youth and Women* (April 2020).

Full reports are available on the Office's website.

## Reaching out to agencies and the community

As part of the dual role of complaints investigation and improving public administration, the Office undertakes an engagement program to promote agency and community knowledge and understanding about the Office.

The Office continued to produce a range of resources, including newsletters and brochures, to help public agencies and the community.

The Office's *Perspectives* e-newsletter has been refreshed with a stronger emphasis on case studies and more frequent distribution. The Office has continued to produce *Community Perspective* for community groups.

Last year, the Office produced a new multilingual information sheet about accessing its services. This continues to be a popular resource at events.

Other engagement strategies in 2019-20 included:

- targeted distribution of resources to public and community sector organisations
- information sessions
- visiting regional centres.

The Office's Queensland Complaints Landscape (QCL) presentation builds greater awareness and knowledge of the Ombudsman's services and agency complaints management systems.

In 2019-20, Ombudsman officers delivered three QCL presentations to community groups and, in all, 15 community organisations were involved. The presentation is also available as a video on the Office's website.

The Office's program of community event participation is focused on reaching sectors of the community that may be reluctant to access services or experience difficulty in communicating their needs.

Significant activities included participation in:

- NAIDOC week activities (Brisbane and Toowoomba)
- two events for homeless people in Brisbane, Streetlinks event in Ipswich, Gold Coast Homeless Connect event and the Compass Housing Homeless event
- Gold Coast and Toowoomba multicultural festivals
- Multicultural Youth Day
- five university and three TAFE open day or orientation events
- two community events for seniors (Seniors Expo 2019 Toowoomba, Bribie Senior Living Expo)
- two community events for people with a disability / carers (Care Expo and International Day of People with Disabilities)
- Power of Community Conference
- general one-off presentations
  - USQ law students - Springfield Campus
  - RIMPA (records and information management) Queensland Conference.

The Office's Regional Services Program (RSP) included visits to 31 regional centres across Queensland. The program is designed to improve awareness of the Office and access to services for communities in regional and remote areas. This year the RSP focused on public agency officers, community/advocacy groups, correctional centres and Members of Parliament (MP) offices. RSP activities included training sessions, local council CMS reviews, correctional centre visits, public sector agency information sessions and QCL presentations for community organisations and staff.

The priority for 2020-21 is to continue to focus on building awareness and relationships with key intermediaries such as community groups, MP offices, regional agencies, and councils to improve complaints management and decision-making.

## Anywhere in Queensland at any time

The Office services people across Queensland from premises in Brisbane, with 38% of complainants residing outside south-east Queensland.

Traditional face-to-face delivery of services is supported with the use of digital platforms like online meetings and training videos. Complaints can be made 24 hours a day through the online form, and the website offers a rich source of information about the complaints process. This includes tips on how to communicate a complaint and links to other complaint agencies.

Almost 180,000 people visited the website in 2019-20, approximately 1% fewer than in 2018-19.

About one-third of complaints are now received electronically.

This year 16,443 people were redirected from the Office's online complaint form to a webpage with information about other complaint processes because the matter appeared to be outside the Office's jurisdiction.

This year, 74,051 visitors accessed the Office's out of jurisdiction information webpages, an increase of 20% from the previous year. Of these, 44,841 used a link to another complaint body's website.

For the public sector, the Office's website has information about complaint handling practice, case studies, public reports and guidance on managing public interest disclosures (PIDs). Information about the Office's training programs, including the training calendar and online booking service, is also online.

## Accessibility

The Office is committed to improving accessibility.

The website is designed for a range of devices and this year 38% of website visitors used mobile phones or tablets.

The Office's website provides a series of videos that translate a selection of pages into Australian Sign Language, Auslan. These videos, developed in association with Deaf Services Queensland, provide the deaf community with access to the Office's website.

The Office's website offers BrowseAloud, a tool that reads webpages aloud to help people requiring online reading support. The BrowseAloud tool also provides translations to make the site accessible in languages other than English. The Office updated to the new version released in May 2020.

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 supports Hearing Awareness Week, has included NRS contact information on its website and provides promotional material and NRS information in the induction program for new staff.

# Authority, accountability and performance

## Authority

The Office of the Queensland Ombudsman is an essential element in Queensland's integrity framework. Its focus is on review, remedy and prevention of maladministration by agencies and it sits alongside the other major pillars of the integrity framework, which includes the Crime and Corruption Commission and the Queensland Audit Office.

The Office is established under the *Ombudsman Act 2001*, and has oversight of the *Public Interest Disclosure Act 2010*. It is also considered a department under s 8 of the *Financial Accountability Act 2009*, which means it has an obligation (among others) to ensure its performance is economic, effective and efficient.

A range of external and internal accountability measures are used to meet these obligations.

The Office's corporate governance framework supports the delivery of effective organisational governance by:

- ensuring outcomes contribute to public value
- attention to better service delivery and performance improvement
- meeting statutory responsibilities, including legislative and other compliance obligations
- integrating risk management into organisational activities.

## External accountability

Activity	Description
Legal Affairs and Community Safety Committee	The Ombudsman is an officer of the Parliament and reports through the 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 and senior officers met with the committee in March 2020 to review the Office's 2018-19 annual report.
Estimates hearing	The Ombudsman attends the hearing as chief executive of the Office. The preparation of briefings for this hearing are managed in consultation with the Department of Justice and Attorney-General (acting for the Attorney-General).
Service Delivery Statement	Annual financial and non-financial performance information published as part of the state budget papers.
Annual report	A full and complete disclosure of financial and non-financial performance, tabled in the Queensland Parliament.
Strategic review of the Office	Under s 83 of the <i>Ombudsman Act 2001</i> , an independent strategic review of the Office is to be conducted at least every seven years.
External audit - Queensland Audit Office	The Queensland Audit Office (QAO) undertakes an external audit role for the Office and monitors compliance with financial management requirements in accordance with the revised auditing standard <i>ASA 720 The Auditor's Responsibilities to Other Information</i> . A final version of the annual report will be reviewed by QAO before being tabled to ensure no material inconsistency between the other information and the financial report. The Ombudsman met the timeframes for the preparation of financial reports for 2019-20. The audit report and certificate for the financial statements are contained in Appendix D: Audited financial statements.

## Public Sector Ethics Act

As a public sector entity, the *Public Sector Ethics Act 1994* requires the Office to have a Code of Conduct. The Office adopted the Code of Conduct for the Queensland Public Service which outlines four underlying ethics principles:

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

The Code of Conduct is designed to guide officers on appropriate ethical standards for work-related behavior. The Code of Conduct and all procedures relating to unethical conduct, breaches of the code, and public interest disclosures are readily accessible through the Office's website.

## Internal accountability

During 2019-20, the Office operated under its *Strategic Plan 2018-22*, which frames the Office's strategic-level vision, purpose, objectives, key performance indicators, and identified strategic risk and opportunities. The Office's Operational Plan 2019-20 incorporated these performance indicators and aligned core business and special projects to responsible officers.

Progress against both the strategic and operational plans was reviewed quarterly by the Ombudsman Management Group (OMG).

## Organisational structure

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

The Deputy Ombudsman supports the Ombudsman and has a key role to guide the Office's statutory investigation functions.

The Office comprises five main functions:

- Investigations
  - **Registration and preliminary assessment team** - receive, assess and respond to complaints and enquiries
  - **Investigation and resolution team** - investigate complaints about state government agencies, local councils, and public universities
  - **Major investigations team** - undertake major investigations
- **Public interest disclosures** - monitor application of the PID Act, provide information, advice and training about PIDs
- **Education and engagement** - deliver training to public sector officers, review complaints management systems, engage the community
- **Executive services** - provide legal services, internal audit and manage right to information and privacy functions
- **Corporate services** - deliver business services to support Office operations.

## Ombudsman Management Group

The OMG is the principal strategic and tactical executive body for the Office. In accordance with the OMG Operating Charter, its responsibilities included:

- advising the Ombudsman on the strategic direction and priorities for the Office and monitoring implementation
- monitoring performance to achieve planned outcomes
- monitoring strategic and operational risks
- providing strategic oversight of major operational activities
- establishing and overseeing the budget to meet performance targets
- ensuring the efficient deployment of resources to meet priorities
- promoting Office-wide ownership of, and involvement in, major operational projects
- identifying and overseeing the implementation of business improvement initiatives
- endorsing policies and procedures.

The OMG is also the oversight committee for:

- finance
- workforce capability and culture
- communication and engagement
- risk management.

As the finance committee, the OMG met with the Office's Chief Finance Officer (CFO) to plan, monitor and review the Office's budget. The OMG also reviewed and approved the Office's register of compliance obligations.

## Queensland Ombudsman Audit and Advisory Committee

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

The committee acted in an advisory role in the development of strategic priorities for, and the operational planning and management of, Office performance.

The committee, which meets quarterly, complied with the terms of its charter and had due regard to the Queensland Treasury's Audit Committee Guidelines and overviewed the finalisation of the annual financial statements of the Office.

At every meeting, the committee met with the Head of Internal Audit, internal and external auditors and the CFO. The committee exercised independent oversight of the Office's implementation of all audit recommendations.

The committee comprised two independent external members and an internal member.

At 30 June 2020, committee members were:

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

Only external members are eligible to receive payment. In 2019-20, Ms Campbell was paid \$1,820 and Mr Nix was paid \$1,120.

## Internal audit

In 2019-20, the Office appointed a new Head of Internal Audit, bringing the function in-house. The purpose of internal audit is to provide independent objective assurance and consulting services to add value and improve the Office's operations, in line with the Strategic Plan 2018-22.

Internal audit adhered to the approved Internal Audit Charter that is consistent with the Institute of Internal Auditors International Professional Practices Framework. The charter provides for the authority, independence and objectivity of the internal audit function.

Major internal audit activity in 2019-20 included completion of:

- the Strategic Internal Audit Plan 2021-23
- a review of the Office's Fraud and Corruption Control Framework
- a review of the Office's Enterprise Risk Management Framework.

## Risk management

The Office's risk management framework is informed by the strategic plan, which guides the identification and mitigation of risk.

The framework comprises a policy and procedure, risk registers and a risk appetite statement that provided the structure for designing, implementing, monitoring, and improving risk management. Risk registers are reviewed quarterly by the OMG, with additional oversight of risk management provided by the Audit and Advisory Committee.

While the Office has a low appetite for risk generally, risks at medium levels may be accepted after consideration of possible mitigations, including issues of cost and impact on service delivery. There is a low willingness to accept risks which are not clearly aligned to the Office's purposes and objectives.

### Strategic risks and opportunities:

#### Risks

- Loss of reputation as an independent officer of the Parliament undermines the Office's ability to achieve its statutory role.
- Inadequate workforce capability to deliver contemporary and professional services.
- Limited resources to deliver equitable and accessible services while client demand and expectations increase.
- Failure of business systems to meet increasingly complex accountability requirements.

#### Opportunities

- Harness technology to improve communication, collaboration and effectiveness.
- More active engagement with agencies to influence and improve practices and decision-making.
- Provide comprehensive oversight of the administration of outsourced government services.
- Take a leading role in overseeing administration of closed environments such as youth detention, corrections and mental health.

## Business continuity risk management

Throughout the COVID-19 pandemic the Office's services were managed with minimal disruption. A significant contributor to this was the activation of the Office's Business Continuity Plan which helped to ensure the Office's critical work continued.

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

The Office has taken the following actions to further the objects of the HR Act:

- implemented referral arrangements between this Office and the Queensland Human Rights Commission (QHRC), with Mr Scott McDougall, Human Rights Commissioner
- amended the *Strategic plan 2018-22* to highlight the Office's commitment to the HR Act
- updated the Complaints management system and internal review policy, the Internal review requests procedure, and the Service delivery complaints procedure.
- staff completed the QHRC's online training 'Public entities and the *Queensland Human Rights Act 2019*', and an internal training session on the rights protected under the Act
- further training for decision-makers within the Office
- the Office's case management system was enhanced to allow capture of data about human rights issues raised in complaints
- new automated phone message advises callers about the human rights complaints arrangements
- enhancements to the online complaint form providing guidance on making human rights complaints
- additional content on the website and intranet, and via internal and external newsletters
- amendments to the Office's complaint assessment process
- training materials for courses delivered to public sector agencies revised to reflect obligations under the HR Act.

## Workforce policy and performance

### Workforce

Ombudsman officers are employed under the *Ombudsman Act 2001*. The terms and conditions of officers are set by the Governor-in-Council and are generally aligned to public service standards. The terms and conditions and all workforce policies are available to officers on the Office's intranet. Information about policy changes is communicated through meetings, briefings and an internal newsletter.

As of the last payroll of 2019-20, 63 officers were employed on a full-time, part-time, or casual basis, equating to 57.9 full-time equivalent (FTE) positions. The Office's funded establishment was 63 FTE. Ombudsman officers come from diverse professional backgrounds, including law, public administration and business.

The Office's permanent separation rate was 9% (6 permanent officers) during 2019-20.

No early retirement, redundancy or retrenchment packages were paid during the reporting period.

Women made up 73% of the Office's workforce, and held 64% of senior roles. The Office's equal employment opportunity census showed 14% of officers identified as having a disability and 5% identified as having a language other than English as their first language. No officers identified as Aboriginal and Torres Strait Islander people.

The Office encourages its staff to establish balanced work/life arrangements. Officers have access to a range of initiatives, including flexible hours of work, accrued time and part-time employment. The Office provides leave for officers who are affected by domestic and family violence. Parents have access to specific leave entitlements and the Office provides facilities for breastfeeding.

The spread of normal work hours was increased in response to the COVID-19 pandemic, and remains in place.

On average in 2019-20, an officer took 8.9 days of unplanned leave, of which 8.6 days were recorded as sick leave.

### Awards

The Ombudsman's annual awards program acknowledges service and outstanding contributions to the Office.

In 2019, the Ombudsman's Award of Excellence recipient was Geoff Doyle. There were also a number of long-service awards received ranging from 5 to 25 years of service.

### WHS management

The Office strives for a capable, engaged and healthy workforce. The task of moving to a remote workforce in response to the COVID-19 pandemic, and subsequent return to the Office, was implemented with support from the Workplace Health and Safety Committee.

The committee continued to promote and oversee general workplace health, safety and wellbeing. Initiatives included free flu vaccinations, workstation ergonomic assessments and access to free support programs (such as the confidential 24-hour employee assistance program which provides staff with access to free, short-term, professional counselling for employment or personal matters).

The Office recognises that dealing with complaints can impact officers' mental wellbeing, and in 2019-20 developed a number of initiatives to manage aggressive and unreasonable client conduct.

### Capability

The Office continued its strong focus on workforce capability during the first half of the year with workforce strategy and performance overseen by the OMG.

Key drivers of the Office's workforce planning include the need to attract and retain a suitably skilled workforce; ensuring that the workforce continues to develop relevant skills to support delivery of the Office's services; and protecting the health, safety and wellbeing of officers. The OMG met quarterly as the Office's workforce management committee to monitor workforce statistics and oversee recruitment and induction, learning and development, performance management and workforce policy.

Staff undertake obligatory training when they commence employment with the Office, and complete required training on an annual basis.

The Office's capability development program was structured to respond to four areas of need:

- induction and ongoing mandatory training, such as Code of Conduct
- developing technical competencies
- health, safety and wellbeing
- leadership development.

In addition to the Office's planned training program, officers identified individual training needs as part of achievement planning. The Office spent the equivalent of 0.6% of its salary budget on professional development activities in 2019-20 (goal 2%). A significant factor in not meeting this goal was the social distancing measures implemented in response to the COVID-19 pandemic, which prevented face-to-face training.

## Staff satisfaction

The Office measures staff engagement by participating in the Working for Queensland employee opinion survey biennially. The Office has undertaken the survey twice, in 2017 and 2019.

Changes were made as a result of the 2017 survey, including reviewing the recruitment process, engaging an organisational management consultant, reporting recruitment statistics quarterly, increasing training and development, and improving the induction process.

Results from the 2019 survey reflect the efforts made in these areas with significant improvements in responses regarding engagement (up 13%), organisational leadership (up 17%), and innovation (up 14%).

## Industrial relations

In November 2019, the Ombudsman and the Together Queensland union reached in-principle agreement for the Office's Certified Agreement. On 28 July 2020, the Queensland Industrial Relations Commission certified the Office of the Queensland Ombudsman Certified Agreement 2019, with an operative date of 27 July 2020.

## Information systems and recordkeeping

The Office is committed to implementing and maintaining an effective and accessible recordkeeping system in compliance with the *Public Records Act 2002* and other relevant information standards.

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).

Records that are born digital (e.g. emails) remain in that format and are saved to a digital file in one of these systems. An official hard file is only created where there is a need to store 'original' paper records that have been digitally saved, but are not eligible for destruction.

In 2019-20, highlights included:

- the introduction of the information classification policy and handling procedure (that is, the Office's plan for compliance with the Queensland Government Information Security Classification Framework and the Information Security Policy)
- upgrade and enhancement of both the records management system and complaints management system
- significant infrastructure upgrade to allow remote access to critical information systems, including multi-factor authentication for information security.

## Open data

This annual report includes information about the work of the Office and statistics about complaints and complaint handling. Additional details of expenditure on consultancies, overseas travel and interpreters are available on the Office's website ([www.ombudsman.qld.gov.au](http://www.ombudsman.qld.gov.au)).

## Client satisfaction with complaints 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.

A client satisfaction survey was not undertaken in 2019-20 as the Office is conducting a review of the methodology for this measure. The Office continued to seek feedback on its training services. Results showed that 92% of participants reported training improved their decision-making capability.

In the 2018-19 survey, 64% of clients reported being satisfied with the service provided. While this is in line with previous survey findings, it is below the Office's target of 80% that was set to align with other service-oriented sectors.

## Managing complaints about the Office

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

### Complaints management system

The Office has a complaints management system (CMS) to manage complaints about this Office in a fair, objective and timely way.

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

There were 22 service delivery complaints in 2019-20, none of them under the HR Act. These complaints related to the behaviour or competency of an officer, and the quality of the Office's response. These 22 complaints were closed during 2019-20, and of these, nine complaints had matters that were substantiated.

### Internal review of decisions

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

A review of a complaint may:

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

In 2019-20, 150 internal review requests were received and 164 finalised. The original decision was confirmed in 125 cases and 21 cases were declined or withdrawn. In 18 cases, decisions were not upheld. No significant systemic improvement needs were identified or implemented during the year as a result of internal reviews.

## Executive management

### Phil Clarke

#### Ombudsman

Mr Clarke was appointed Queensland Ombudsman in 2011 and retired on 9 July 2020.\*

His career in the public sector spans more than 30 years. Before being appointed Ombudsman, he was Acting Director-General and Deputy Director-General of the Department of Justice and Attorney-General.

He began his career as a surveyor before joining TAFE Queensland. He served as director of several TAFE institutes, General Manager in the Department of Employment, Training and Industrial Relations, Executive Director in the Department of Emergency Services and Deputy Director-General of the Department of Local Government, Planning, Sport and Recreation.

He holds a Bachelor of Applied Science (Surveying), a Master of Regional Science and a Diploma of Teaching (Technical and Further Education). He is a Member of the International Ombudsman Institute, a Member of the Planning Institute of Australia and a Graduate of the Australian Institute of Company Directors.

### 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.

### Craig Allen

#### Assistant Ombudsman

Mr Allen was appointed Assistant Ombudsman in 2000. In 2012, Mr Allen was appointed to the Investigation and Resolution Unit, overseeing investigations about local council complaints. He joined the Office as a senior investigator in 1999.

He has extensive experience in finance, operations, policy and legislation, which he had gained while working previously with the Department of Local Government and Planning and the Brisbane City Council. Mr Allen holds a Bachelor of Business, with majors in local government and law.

### Peter Cantwell

#### Assistant Ombudsman

Mr Cantwell joined the Office in 1997 as an investigator and was appointed as an Assistant Ombudsman in 1999. He has wide experience across the Office having led major investigations, training, community engagement and intake functions.

Before joining the Office, he was a solicitor in private practice for almost 20 years. For most of this time he was a partner in the Brisbane office of a major Australasian law firm and practised in the areas of commercial law, incident investigation, coronial law, work health and safety, and administrative review. Mr Cantwell is also an experienced workplace trainer and holds a Bachelor of Laws with Honours.

He is currently leading the education and engagement function of the Office.

## **Kylie Faulkner**

### **Assistant Ombudsman**

Ms Faulkner was appointed as an Assistant Ombudsman in April 2019 and leads a team that investigates complaints about state government agencies and public universities.

Ms Faulkner joined the Office in 2009 as a principal investigator. She recently worked for another of the Queensland Government's integrity agencies, before rejoining the Office. During her previous eight years with the Office, she led major investigations and helped establish the Office's intake processes. Ms Faulkner has experience in leading and managing complex administrative investigations in both the public and private sectors in Australia and the United Kingdom.

She holds a Bachelor of Laws with Honours and a Bachelor of Business (Economics).

## **Leanne Robertson**

### **Director, Corporate Services**

Ms Robertson manages the Office's services in finance and facilities, information technology, human resources, communication, governance and performance reporting.

In previous work for the Office, Ms Robertson managed the Public Interest Disclosure Act oversight role, from 2012 to 2016, and undertook senior project roles in communication, governance and business improvement.

Ms Robertson has more than 25 years' experience in the Queensland public sector and has worked in departments including Justice and Attorney-General and Employment and Industrial Relations in human resources, governance, communication and policy roles. She holds a Bachelor of Business, a Graduate Diploma in Business Administration and a Graduate Certificate in Professional Legal Studies.

## **Jordan Welke**

### **Assistant Ombudsman**

Mr Welke joined the Office in 2016 as acting Assistant Ombudsman, Investigation and Resolution Unit. He was appointed Assistant Ombudsman in March 2019.

Prior to joining the Office, Mr Welke held regulatory roles in education and health. He has been a legal practitioner with Legal Aid Queensland and in private practice, working in both civil and criminal law. Mr Welke holds a Master of Laws and Bachelor of Applied Science with a major in Physics.

## **Jessica Wellard**

### **Assistant Ombudsman**

In December 2018, Ms Wellard accepted a temporary appointment with another agency. At 30 June 2020, Ms Wellard was continuing to work with that agency.

## **\*Anthony Reilly**

### **Ombudsman**

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

Mr Reilly is an experienced lawyer and public administrator. Prior to his current appointment, Mr Reilly 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, the 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. He holds a Bachelor of Arts, a Bachelor of Laws, and a Master of Business Administration.

# 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 2020-21.

In 2019-20, the Office reported that total income agreed with total expenditure, after recognising that \$377,000 in unused appropriation will be repaid in 2020-21.

Operational expenditure totalled \$9.154 million. This represented a 0.3% decrease in expenditure from 2018-19.

	2017-18	2018-19	2019-20
Budget	\$8.925M	\$9.205M	\$9.491M
Actual	\$8.598M	\$9.179M	\$9.154M

## Funding and revenue

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

## Expenses

The biggest cost in delivering the Office's services is employee expenses, which combined with payments to employment agencies, represent 80% of total expenditure. A further 9% is committed to accommodation rental with the remaining 11% expended on general operating costs, including system improvements, other property expenses, information and telecommunication costs.

## Assets

At 30 June 2020, the Office's assets totalled \$2.378 million, which comprised:

- plant and equipment \$0.231 million
- intangible assets \$0.050 million
- receivables and prepayments \$0.203 million
- cash at bank \$1.894 million.

## Liabilities

As at 30 June 2020, the Office's liabilities totalled \$0.863 million, which included:

- \$0.549 million in payables
- \$0.314 million owing to employees.

### Financial summary 2019-20 - Income statement

	Budget \$'000	Actual \$'000	Variance \$'000
Direct appropriations	8,935	8,628	(307)
User charges	476	417	(59)
Goods and services below fair value	0	108	108
Other revenue	35	1	(34)
<b>Total income</b>	<b>9,446</b>	<b>9,154</b>	<b>(292)</b>
Employee expenses	7,779	7,163	616
Supplies and services	1,483	1,686	(203)
Depreciation and amortisation	197	171	26
Other expenses	32	134	(102)
<b>Total expenses</b>	<b>9,491</b>	<b>9,154</b>	<b>337</b>
<b>Operating deficit</b>	<b>(45)</b>	<b>-</b>	<b>45</b>

### Financial summary 2019-20 - Balance sheet

	Budget \$'000	Actual \$'000	Variance \$'000
Cash assets	1,320	1,894	574
Receivables and prepayments	255	203	(52)
Payables (including employee benefits)	462	863	(401)
Capital/contributed equity	1,447	1,515	68

See Appendix D for the audited financial statements.

# Public interest disclosures oversight report

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

The Office of the Queensland Ombudsman is the oversight agency for the PID Act.

Under the PID Act, the oversight functions include:

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

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

## Monitoring PIDs management

Public sector agencies are required to report anonymised data about PIDs they receive to the Office.

Initiatives undertaken during the year to enhance compliance by agencies with the PID Act included:

- mandating standards for timeliness of data reporting from 1 March 2019
- training and education activities in how to assess PIDs and support and protect disclosers
- proactive engagement with agency PID coordinators and managers about their obligations to identify and report PIDs in a timely way.

In 2019–20, 1,744 PIDs were reported, an increase of 52.8% compared with 1,141 in 2018–19.

The increase is driven by a significant rise in the number of corrupt conduct PIDs reported (2018–19: 826; 2019–20: 1,525). This is likely the consequence of changes to the definition of corrupt conduct as a result of amendments to the *Crime and Corruption Act 2001* which came into effect on 1 March 2019.

This year, the most significant difference in the proportion of PIDs of other types reported was a reduction in PIDs of 'substantial and specific danger to the health or safety of a person with a disability' in accordance with s 12(1)(a) of the PID Act

(2018–19: 133; 2019–20: 58). This is taken to be the consequence of the transition in disability service provision from the Department of Communities, Disability Services and Seniors to the NDIS, and the consequent shift in complaints jurisdiction to the NDIS Quality and Safeguards Commission.

The majority of PIDs were reported by state government departments, followed by hospital and health services.

The gazettal of new PID Standards on 1 March 2019 meant government owned corporations (GOCs) were not subject to the new standards until the requirements of s 60(7) of the PID Act had been met. The relevant shareholding Ministers notified the boards of all GOCs, except Queensland Investment Corporation, on 26 June 2020 that they are now required to comply with the PID Standards.

## Disclosers

While the number of PIDs reported increased significantly, the proportion reported by employees was relatively stable. PIDs reported by role reporters increased significantly (2018–19: 107; 2019–20: 375). This continues the trend of growing awareness by agencies that officers who identify wrongdoing in the course of the performance of their duties (for example, human resources officers, auditors, inspectors and investigators) are entitled to the protections of the PID Act when they report wrongdoing.

## Finalisations

Agencies reported 1,052 PIDs as finalised. In 17% of cases (180), agencies decided that no action was required in accordance with s 30 of the PID Act.

In 42% of those cases, the public sector agency relied on s 30(1)(a), alone or in conjunction with another section, to decline to deal with the matter, because the information disclosed had already been investigated or dealt with through another process. In a further 38% of cases, it was determined that the disclosure should be dealt with by another appropriate process.

Agencies commenced investigations into 872 PIDs. In 804 cases the agency made a determination about whether the PID was substantiated, partly substantiated or not substantiated, while in 68 matters the investigation was discontinued.

Reporting data shows extended delays in finalising some PIDs. In 2019-20, cases finalised included:

- 1 matter reported in 2011-12
- 1 matter reported in 2012-13
- 2 matters reported in 2013-14
- 4 matters reported in 2014-15
- 11 matters reported in 2015-16
- 24 matters reported in 2016-17.

In contrast, 409 PIDs were both reported and finalised in 2019-20. Comparison of 'reported and finalised within 2019-20' data with 'all cases finalised' shows that cases finalised within a shorter timeframe were more likely to be discontinued (12% for cases reported and finalised in 2019-20 compared to 7.8% for all cases finalised – almost identical to 2018-19 data).

When discontinued investigations are excluded, the data shows that in 2019-20, 70.4% of PID cases reported to the Office as finalised were either totally or partially substantiated.

## Reviewing how agencies deal with PIDs

In 2020, foundation work was done to pivot the Office's focus in 2020-21 towards reviewing agencies' compliance with the PID Standards. This included:

- development of a self-assessment audit tool to capture data about agencies' compliance with key aspects of each of the three PID Standards
- design and deployment of a new module in the RaPID public interest disclosure reporting database to enable agencies to complete the self-assessment audit tool in a secure, user-friendly, online format.

## Education and advice

The Office placed a strong emphasis on education and advice to support agencies to implement the PID Standards gazetted on 1 March 2019.

Training modules aligned to the PID Standards provided PID practitioners and managers with knowledge and skills in:

- assessment and management of PIDs
- risk assessment and prevention of reprisal
- support to disclosers.

From March 2020, all face-to-face training was suspended due to the COVID-19 pandemic. In 2019-20:

- 527 people participated in PID training sessions of 3 hours or longer
- 705 people attended awareness sessions and other shorter information sessions.

The presentation of 62 sessions to 1,232 participants in just under 9 months compares favourably to the training performance in 2018-19 (80 sessions to 1,354 participants).

The Office continued to provide support to agencies through quarterly PID Agency Network Training (PIDANT) meetings. These meetings were delivered as face-to-face presentations in Brisbane and as webinars for regional agencies during the first three quarters. During the fourth quarter, PIDANT was by webinar only, but it was the most heavily subscribed session of the year, indicating that online delivery is likely to continue to be a preferred mode for training and education into the future.

'PIDmail', a new regular e-newsletter, was distributed to over 700 subscribers. PIDmail provides advice on interpreting and implementing the PID Act and PID Standards, alerts about legal precedents, updates on training and PIDANT meetings and other relevant information for PID coordinators.

During 2019-20, the Office responded to 647 contacts from agencies which included requests for advice on the management of PIDs, requests for resources, and assistance with RaPID (this did not include training requests).

Enquiries included:

- interpretation and application of the PID Act
- management of PIDs
- conduct of risk assessments
- development of protection plans to prevent reprisal
- appropriate support arrangements for disclosers and witnesses
- reviews of agency PID Procedures
- use of the PID reporting database, RaPID.

### PIDs reported by disclosure type

		2017-18	2018-19	2019-20
PID Act s 13	Corrupt conduct <sup>1</sup>	591	826	1,525
	Official misconduct <sup>2</sup>	1	-	-
	Maladministration	59	82	65
	Misuse of public resources	27	39	47
	Public health or safety	42	36	27
	Environment <sup>3</sup>	2	2	2
PID Act s 12	Disability	58	133	58
	Environment <sup>3</sup>	7	8	2
	Reprisal	15	15	18
<b>Total<sup>4</sup></b>		<b>802</b>	<b>1,141</b>	<b>1,744</b>

1. Corrupt conduct became a type of PID on 1 July 2014. The definition of corrupt conduct was amended on 1 March 2019 as a consequence of amendments to the *Crime and Corruption Act 2001*.
2. Official misconduct ceased to be a type of PID on 30 June 2014. However, in 2017-18, a PID of official misconduct, occurring prior to 30 June 2014, was reported.
3. Disclosures of information about substantial and specific danger to the environment can be made by any person under s 12(1)(b) and (c) of the PID Act, and by public officers under s 13(1)(c).
4. A PID may include more than one type of disclosure (for example, corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type.

### PIDs reported by agency type

	2017-18	2018-19	2019-20
Departments	364	577	964
Hospital and health services	179	208	388
Local councils	93	130	129
Statutory authorities	76	98	96
University/TAFE	18	16	37
Public service offices	0	16	9
Government owned corporations (GOC)	7	6	12
<b>Total<sup>1</sup></b>	<b>737</b>	<b>1,051</b>	<b>1,635</b>

1. A PID may include more than one type of disclosure (for example, corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type.

### PIDs reported by discloser type

	2017-18	2018-19	2019-20
Employee of agency <sup>1</sup>	454	626	862
Manager/supervisor of agency	76	85	171
Role reporter <sup>2</sup>	47	107	375
Employee of another public sector agency	68	93	103
Member of the public	27	50	25
Anonymous	65	90	99
<b>Total<sup>3</sup></b>	<b>737</b>	<b>1,051</b>	<b>1,635</b>

1. 'Employee of agency' refers to the discloser being an employee of the agency reporting the PID.
2. 'Role reporter' refers to an officer of an agency, for example an auditor or investigator, who has identified and reported information about wrongdoing in the course of performing their normal duties.
3. A PID may include more than one type of disclosure (for example, corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by discloser type.

### PIDs finalised in accordance with the PID Act

PID Act	Grounds for decision to take no action	2017-18 <sup>1</sup>	2018-19	2019-20
s 30 (1)(a)	The substance of the disclosure has already been investigated or dealt with by another process	99	75	72
	s 30(1)(a) and another section	-	4	4
s 30 (1)(b)	The disclosure should be dealt with by another appropriate process	22	34	66
	s 30(1)(b) and another section	-	-	3
s 30 (1)(c)	The age of the information makes it impracticable to investigate	6	6	4
s 30 (1)(d)	The disclosure is too trivial to warrant investigation and dealing with it would substantially and unreasonably divert the resources of the agency	-	4	3
s 30 (1)(e)	Another agency notified that investigation was not warranted	1	4	27
	s 30(1)(e) and another section	-	-	1
<b>Total</b>		<b>128</b>	<b>127</b>	<b>180</b>
1. Data available for cases finalised 1 October 2017 to 30 June 2018.				

### PIDs investigation outcomes

#### - all closures irrespective of when reported<sup>1</sup>

	2017-18	2018-19	2019-20
Substantiated	324	256	402
Partially substantiated	193	99	164
Not substantiated	144	224	238
Investigation discontinued	70	48	68
<b>Total<sup>2</sup></b>	<b>731</b>	<b>627</b>	<b>872</b>
1. This data is recorded in the RaPID database which commenced on 1 October 2017.			
2. This table reports on total PID matters closed in a financial year. This will vary from the total number of PIDs reported in that period.			

### PIDs investigation outcomes

#### - reported and closed in same financial year<sup>1</sup>

	2017-18	2018-19	2019-20
Substantiated	90	111	184
Partially substantiated	35	46	71
Not substantiated	75	100	105
Investigation discontinued	21	34	49
<b>Total<sup>2</sup></b>	<b>221</b>	<b>291</b>	<b>409</b>
1. This data is recorded in the RaPID database which commenced on 1 October 2017.			
2. This table reports on the PID matters reported and closed in the same financial year. This will vary from the total number of PIDs reported in that period.			

### PIDs totally or partially substantiated

	2017-18	2018-19	2019-20
Total PIDs for which investigation finalised	661	579	804
PIDs totally or partially substantiated	517	355	566
<b>% finalised PIDs totally or partially substantiated</b>	<b>78.2%</b>	<b>61.3%</b>	<b>70.4%</b>

# Glossary and acronyms

## Glossary

### **Administrative error**

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

### **Client**

A person who contacts the Ombudsman seeking service.

### **Complainant**

A person bringing a complaint to the Ombudsman.

### **Complaint**

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

### **Complaint finalised**

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

### **Complaints management system (CMS)**

A system for dealing with complaints.

### **Complaint received**

A complaint received during the financial year.

### **Contact**

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

### **Corporate governance**

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

### **Direct referral**

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

### **Enquiry**

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

### **Human rights complaint**

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

### **Internal review**

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

### **Internal review request**

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

### **Investigation**

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

### **Maladministration**

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

### **Major investigation**

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

### **Out of jurisdiction (OOJ)**

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

### **Own initiative investigation**

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

### **Preliminary assessment**

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

**Premature complaint**

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

**Prisoner PhoneLink**

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

**Public administration**

The administrative practices of Queensland public sector agencies.

**Public agency**

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

**Public interest disclosure (PID)**

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

**Public report**

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

**Recommendation**

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

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

**Rectification**

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

**Regional**

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

**Review**

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

**Systemic issue**

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

## Acronyms

<b>BCP</b>	Business continuity plan
<b>CMS</b>	Complaints management system
<b>EDOCS</b>	Electronic document system (records management)
<b>FTE</b>	Full-time equivalent employees
<b>GOC</b>	Government-owned corporation
<b>HR Act</b>	<i>Human Rights Act 2019</i>
<b>MP</b>	Member of Parliament
<b>NAIDOC</b>	National Aboriginal and Islanders Day Observance Committee
<b>NRS</b>	National Relay Service
<b>OMG</b>	Ombudsman Management Group
<b>OOJ</b>	Out of jurisdiction
<b>PIDs</b>	Public interest disclosures
<b>PID Act</b>	<i>Public Interest Disclosure Act 2010</i>
<b>QCL</b>	Queensland Complaints Landscape
<b>QHRC</b>	Queensland Human Rights Commission
<b>RSP</b>	Regional Services Program

# 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 2019-20*.

Independent review of complaints about government administration	2019-20 Target/Est	2019-20 Actual
<i>Effectiveness measures</i>		
Proportion of investigations resulting in agency rectification action <sup>1</sup>	15%	15%
Proportion of clients satisfied/very satisfied with the level of service provided by the Office <sup>2,3</sup>	80%	-
Proportion of investigations completed within target timeframes <sup>4</sup>	90%	89%
Clearance rate for complaints <sup>5</sup>	100%	100%
<i>Efficiency measure</i>		
Average cost to manage each new contact <sup>6,7</sup>	\$160	\$148
<p>1. An agency rectification is an action identified during an investigation that changes an agency procedure or practice, and/or achieves an outcome with a direct benefit for the complainant. The percentage of rectifications achieved may be influenced by the number and nature of complaints received.</p> <p>2. The client satisfaction target of 80% seeks to compare the Office's performance with broader service-oriented sectors. Although it is challenging to deliver high levels of client satisfaction while operating as the final destination for complaint review, the Office is committed to identifying service improvements. The measure relates to the service elements of helpfulness, respectfulness, professionalism and timeliness.</p> <p>3. A client satisfaction survey was not undertaken in 2019-20 as the Office is conducting a review of its methodology for this measure; however, the Office continued to seek feedback on its training services: 92% of participants reported training improved their decision-making capability. In 2018-19, the client satisfaction rate was 64%.</p> <p>4. This measure demonstrates the timeliness of investigations. It reports the proportion of cases closed within the established timeframes and includes complaint investigations, own initiative investigations and review decisions.</p> <p>5. This service standard compares the number of complaints closed with the number of complaints received in the same period. A figure above 100% indicates more matters were closed than were received. This occurs when matters received in a previous year are carried over and closed in the current reporting year.</p> <p>6. This measure reports the average cost of managing all new contacts received by the Office (including complaints assessment, and out of jurisdiction advice and enquiries). It averages the costs (salary and on-costs) for the Office's intake function across the total number of new contacts received.</p> <p>7. The 2019-20 actual is less than the estimate due to lower salary expenditure.</p>		

## Appendix B: Statistical report

**Table 1: Contacts received by file type**

	2017-18	2018-19	2019-20
Complaint	7,221	7,817	7,207
Out of jurisdiction	2,823	2,858	2,677
Enquiry	843	869	1,040
Review request	103	132	150
<b>Total</b>	<b>10,990</b>	<b>11,676</b>	<b>11,074</b>
Not including own initiative			

**Table 2: Contacts received by channel type**

	2017-18	2018-19	2019-20
Phone <sup>1</sup>	6,736	7,195	6,287
Online <sup>2</sup>	3,463	3,741	3,858
Other <sup>3</sup>	791	740	929
<b>Total</b>	<b>10,990</b>	<b>11,676</b>	<b>11,074</b>
1. Phone includes messages left via voicemail and Prisoner PhoneLink. 2. Online includes both email and the online complaint form. 3. Other includes in-person complaints, correctional centre interviews, and written complaints. Not including own initiative.			

**Table 3: Complaints received by agency type**

	2017-18	2018-19	2019-20
State departments	3,853	4,358	3,934
Statutory authorities	991	1,068	1,053
Local councils	2,017	2,047	1,859
Public universities	329	340	352
Other <sup>1</sup> /unknown/private/confidential	7	4	9
<b>Total</b>	<b>7,197</b>	<b>7,817</b>	<b>7,207</b>

**Table 4: Complaints about statutory authorities**

	2017-18	2018-19	2019-20
Queensland Building and Construction Commission	154	213	196
Public Trustee	205	183	194
Legal Aid Queensland	114	140	132
Health Ombudsman	88	110	105
WorkCover	104	98	115
TAFE Queensland	121	114	86
Residential Tenancies Authority	37	25	33
Queensland Urban Utilities	32	24	24
Legal Services Commission	30	34	22
Unitywater	16	20	10
Other <sup>1</sup>	90	107	136
<b>Total</b>	<b>991</b>	<b>1,068</b>	<b>1,053</b>
1. For 2019-20, other statutory agencies with complaints included: Office of the Information Commissioner (20), Electoral Commission (19), Queensland Rural and Industry Development Authority (19), Human Rights Commission (14), Queensland Rail (13), Energy and Water Ombudsman (11), QLeave (6), Office of the Independent Assessor (6), Queensland Racing Integrity Commission (5).			

**Table 5: Complaints about state departments**

	2017-18	2018-19	2019-20	
<b>Department of Justice and Attorney-General</b>	<b>234</b>	<b>258</b>	<b>216</b>	1. The Parole Board Queensland, in its current form, commenced operation on 3 July 2017, pursuant to the <i>Corrective Services (Parole Board) and Other Legislation Amendment Act 2017</i> .
Queensland Parole Board <sup>1</sup>	9	-	-	2. In December 2017, responsibility for Youth Justice Services moved from the Department of Justice and Attorney General to the Department of Child Safety, Youth and Women. Prior to 2018-19, liquor and gaming included complaints about fair trading.
Liquor and Gaming	49	15	5	3. In December 2017, Queensland Corrective Services separated from the Department of Justice and Attorney-General and was established as a department in its own right. Full financial year complaint numbers for 2017-18 are shown against the new department regardless of when they were received.
Justice Services	73	76	47	4. In December 2017, the Department of Education and Training was renamed the Department of Education.
Office of the Public Guardian	30	59	56	5. In December 2017, responsibility for the Office of Industrial Relations moved from Queensland Treasury to the Department of Education. Full financial year complaint numbers for 2017-18 are shown against the Department of Education regardless of when they were received.
Other business units/service areas <sup>2</sup>	73	108	108	6. In January 2018, responsibility for Training and Skills moved from the Department of Education and Training to the Department of Employment, Small Business and Training. Typically, complaints in relation to training are dealt with in the first instance by the Queensland Training Ombudsman so the impact on data reported by this Office is nominal.
<b>Queensland Corrective Services<sup>3</sup></b>	<b>726</b>	<b>825</b>	<b>981</b>	7. In December 2017, the Department of Housing and Public Works became responsible for a range of services previously provided by the Department of Science, Information Technology and Innovation, which was abolished. These services include Smart Service Queensland, Queensland State Archives and Queensland Shared Services.
Queensland Corrective Services	726	813	970	8. In December 2017, the Department of Communities, Child Safety and Disability Services was renamed the Department of Communities, Disability Services and Seniors.
Queensland Parole Board <sup>1</sup>	-	12	11	9. The Department of Child Safety, Youth and Women (DCSYW) was established in 2017-18 and responsibility for child safety, youth and the Office for Women and Domestic Violence Reform moved to this department from the Department of Communities, Child Safety and Disability Services. In relation to child and family services complaints, full financial year complaint numbers are shown for 2017-18 against DCSYW regardless of when they were received.
<b>Department of Education<sup>4</sup></b>	<b>589</b>	<b>570</b>	<b>512</b>	10. In May 2019, responsibility for Youth Justice Services moved from the Department of Child Safety, Youth and Women to the Department of Youth Justice. Only one youth justice complaint was received in relation the Department of Youth Justice in the 2018-19 financial year which has been recorded under the Department of Child Safety, Youth and Women. In future, youth justice complaints will be recorded under the new Department of Youth Justice.
Education Queensland	540	511	457	11. For 2019-20, other state government department complaints included those from: Department of Natural Resources, Mines and Energy (55), Department of Agriculture and Fisheries (51), Department of Environment and Science (38), Department of Employment, Small Business and Training (24), QSuper (13), Department of State Development, Manufacturing, Infrastructure and Planning (11), Department of Innovation, Tourism Industry Development and the Commonwealth Games (5), Department of Local Government, Racing and Multicultural Affairs (3), and the Department of Aboriginal and Torres Strait Islander Partnerships (2).
Office of Industrial Relations <sup>5</sup>	29	42	41	
Other business units/service areas <sup>6</sup>	20	17	14	
<b>Department of Housing and Public Works<sup>7</sup></b>	<b>549</b>	<b>591</b>	<b>516</b>	
Housing Services	525	560	481	
Other business units/service areas	24	31	35	
<b>Department of Communities, Disability Services and Seniors<sup>8</sup></b>	<b>59</b>	<b>49</b>	<b>12</b>	
Disability and Community Services	32	38	4	
Other business units/service areas	27	11	8	
<b>Department of Child Safety, Youth and Women<sup>2, 9, 10</sup></b>	<b>484</b>	<b>680</b>	<b>609</b>	
Child and Family Services	468	637	605	
Youth Justice <sup>10</sup>	-	30	-	
Other business units/service areas	16	13	4	
<b>Department of Transport and Main Roads</b>	<b>365</b>	<b>328</b>	<b>296</b>	
<b>Department of Youth Justice<sup>10</sup></b>	<b>-</b>	<b>-</b>	<b>38</b>	
<b>Queensland Health</b>	<b>351</b>	<b>427</b>	<b>351</b>	
<b>Queensland Treasury</b>	<b>226</b>	<b>280</b>	<b>127</b>	
Office of State Revenue	217	273	126	
Other business units/service areas	9	7	1	
<b>Queensland Police Service</b>	<b>54</b>	<b>84</b>	<b>50</b>	
<b>Queensland Fire and Emergency Services</b>	<b>23</b>	<b>40</b>	<b>15</b>	
<b>Public Safety Business Agency</b>	<b>13</b>	<b>1</b>	<b>-</b>	
<b>Department of the Premier and Cabinet</b>	<b>3</b>	<b>2</b>	<b>9</b>	
<b>Other state government departments<sup>11</sup></b>	<b>177</b>	<b>223</b>	<b>202</b>	
<b>Total</b>	<b>3,853</b>	<b>4,358</b>	<b>3,934</b>	

**Table 6: Complaints about local councils by category**

	2017-18	2018-19	2019-20
Development and building controls	292	298	252
Environmental management	310	260	231
Laws and enforcement	275	288	199
Conduct	24	67	168
Rates and valuations	219	223	158
Roads	145	164	115
Financial management	-	33	76
Sewerage and drainage	69	74	70
Internal review/appeal	18	56	65
Council properties	56	70	54
Water supply	80	64	53
Complaint management	68	69	52
Other <sup>1</sup>	461	381	366
<b>Total</b>	<b>2,017</b>	<b>2,047</b>	<b>1,859</b>

1. For 2019-20, other complaint categories included: land use and planning (44), personnel (41), governance (38), parks and reserves (35), customer service (34), investigation (30), decision (24), waste management (20), information management (19), traffic and transport (17), legal services (16), documentation (12), PID process (12), public health (8), procedure (7), reasons (6), and risk management (3).

**Table 7: Complaints about public universities by category**

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

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

	2017-18	2018-19
Student grievance	109	95
Exclusion	68	95
Assessment and review of grade	66	54
Enrolment	54	51
Employee grievance	16	16
Internal review	5	12
Investigation	7	7
Other	4	10
<b>Total</b>	<b>329</b>	<b>340</b>

**Table 8: Complaints finalised and carried forward**

	2017-18	2018-19	2019-20
Complaints finalised	7,244	7,831	7,231
Complaints open <sup>1</sup>	153	184	176
1. Complaints brought forward can be reclassified on preliminary assessment. Includes own initiative investigations.			

**Table 9: Complaints received and brought forward**

	2017-18	2018-19	2019-20
Complaints received	7,197	7,817	7,204
Complaints brought forward <sup>1</sup>	215	153	184
1. Complaints brought forward can be reclassified on preliminary assessment. Includes own initiative investigations.			

**Table 10: Reasons why complaints were finalised at preliminary assessment**

	2017-18	2018-19	2019-20
Referred for internal review by agency	4,292	4,802	4,405
Await outcome of current decision process	532	718	554
Other complaints entity has/ will investigate	242	243	346
Appeal right should be exhausted	340	268	308
Insufficient information provided / Complaint to be put in writing	297	222	135
Investigation unnecessary or unjustifiable	43	68	97
Out of time	27	51	88
Appeal right exhausted and further investigation unnecessary	25	57	49
Not accepted as representative complaint	-	-	41
Out of jurisdiction	31	39	18
Insufficient direct interest	50	48	12
Other	-	1	-
<b>Total</b>	<b>5,879</b>	<b>6,517</b>	<b>6,050</b>

**Table 11: Outcomes of closed complaints and closed investigations**

	2017-18	2018-19	2019-20
<b>Complaints finalised at preliminary assessment</b>	<b>5,879</b>	<b>6,517</b>	<b>6,050</b>
Declined at outset/ preliminary assessment <sup>1</sup>	5,879	6,517	6,050
Rectified during preliminary assessment	-	-	-
<b>Withdrawn</b>	<b>92</b>	<b>82</b>	<b>41</b>
Withdrawn by complainant during preliminary assessment process	72	65	34
Withdrawn by complainant after preliminary assessment process and during investigation process	20	17	7
<b>Investigated<sup>1</sup></b>	<b>1,324</b>	<b>1,238</b>	<b>1,140</b>
Investigation discontinued	502	311	274
Investigation completed	822	927	859
<b>Total</b>	<b>7,295</b>	<b>7,837</b>	<b>7,231</b>
1. Includes complaints referred for investigation after preliminary assessment process, internally initiated Ombudsman complaints, and PIDs that are investigated.			

**Table 12: Time to finalise complaints**

	2017-18	2018-19	2019-20
Less than 10 days	80%	81%	85%
10-30 days	15%	13%	9%
31-60 days	2%	3%	3%
61-90 days	<1%	<1%	<1%
91-180 days	2%	1%	<2%
181-270 days	<1%	<1%	<1%
271-365 days	<1%	<1%	<1%
More than 365 days	<1%	<1%	<1%
<b>Total</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**Table 13: State agency outcomes**

	2017-18	2018-19	2019-20
No further investigation warranted	251	184	154
No error identified	322	401	337
Rectified	168	118	101
- Informally resolved	158	111	81
- Finding of administrative error	10	7	20
Withdrawn	12	7	5
<b>Total</b>	<b>753</b>	<b>710</b>	<b>597</b>
- State departments	540	502	408
- Statutory authorities	213	208	189

**Table 14: Local council outcomes**

	2017-18	2018-19	2019-20
No further investigation warranted	190	110	104
No error identified	164	217	197
Rectified	68	58	51
- Informally resolved	64	57	51
- Finding of administrative error	4	1	-
Withdrawn	8	3	-
<b>Total</b>	<b>430</b>	<b>388</b>	<b>352</b>

**Table 15: Public university outcomes**

	2017-18	2018-19	2019-20
No further investigation warranted	56	17	15
No error identified	71	117	151
Rectified	26	16	21
- Informally resolved	25	16	21
- Finding of administrative error	1	-	-
Withdrawn	-	7	2
<b>Total</b>	<b>153</b>	<b>157</b>	<b>189</b>

**Table 16: Investigation recommendations categories**

	2017-18	2018-19	2019-20
Improve policy or procedure	68	77	87
Review decision	45	30	36
Expedite action	61	29	36
Provide better explanation or reasons	25	46	34
Change decision	46	29	16
Explanation given by agency	12	13	13
Financial remedy	10	9	8
Follow policy or procedure	10	5	7
Admit error or apologise	15	7	4
Provide training	3	3	2
No action necessary by agency	-	1	1
Other	1	1	-
<b>Total</b>	<b>296</b>	<b>250</b>	<b>244</b>

**Table 17: Types of administrative errors found through investigations<sup>1</sup>**

	2017-18	2018-19	2019-20
Unreasonable or unjust	8	7	17
Contrary to law	5	1	3
Based on a mistake of law or fact	1	-	-
Wrong	1	-	-
<b>Total</b>	<b>15</b>	<b>8</b>	<b>20</b>

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

**Table 18: Types of recommendations made to agencies (formal/agreed)**

	2017-18	2018-19	2019-20
Formal	13	30	30
Agreed	283	220	214
<b>Total</b>	<b>296</b>	<b>250</b>	<b>244</b>

**Table 19: Types of recommendations made to agencies**

	2017-18	2018-19	2019-20
Direct benefit	194	145	126
Systemic	102	105	118
<b>Total</b>	<b>296</b>	<b>250</b>	<b>244</b>

**Table 20: Child safety complaints**

	2017-18	2018-19	2019-20
Child safety complaints (cases)	421	513	440
Child safety complaints (cases) with notification of harm or potential harm	111	135	75

## Appendix C: Training

**Table 21: Agencies that participated in group session Good Decisions training**

Agency type	Name
<b>Local councils</b>	City of Gold Coast
	Ipswich City Council
	Livingstone Shire Council
	Sunshine Coast Council
<b>State agencies</b>	Department of Employment, Small Business and Training
	Department of Environment and Science
	Department of Housing and Public Works
	Department of Premier and Cabinet
	Department of Transport and Main Roads
	Legal Aid Queensland
	Department of Child Safety, Youth and Women
	Office of the Public Guardian
	Office of Queensland Ombudsman
	Queensland Building and Construction Commission
	Queensland Corrective Services
	QLLeave
	WorkCover Queensland

**Table 22: Agencies that participated in group session Public Sector Ethics training**

Agency type	Name
<b>State agencies</b>	Department of Premier and Cabinet
	Trade and Investment Queensland

**Table 23: Agencies that participated in group session Complaints Management training**

Agency type	Name
<b>State agencies</b>	Department of Education
	Department of Environment and Science
	Office of Liquor and Gaming Regulation
	Queensland Ambulance Service
	Queensland Building & Construction Commission
	Queensland Corrective Services
	TAFE Queensland
<b>Public universities</b>	Queensland University of Technology
	QUT Student Ombudsman Office
	University of Southern Queensland

**Table 24: Agencies that participated in group session Managing Unreasonable Conduct training**

Agency type	Name
<b>Local council</b>	Fraser Coast Regional Council
<b>State agencies</b>	Department of Environment and Science
	Office of the Health Ombudsman
	Office of Liquor and Gaming Regulation
	Office of the Public Guardian
	Queensland Corrective Services

**Table 25: Agencies that participated in group session Practical Ethics for Local Government**

Agency type	Name
<b>Local councils</b>	Western Downs Regional Council
	Gympie Regional Council

**Table 26: PID training sessions and participant numbers**

	2017-18		2018-19		2019-20	
	Session No.	Participant No.	Session No.	Participant No.	Session No.	Participant No.
PID Training Module 1: Assessment and Management (open) <sup>1</sup>	-	-	5	142	2	81
PID Training Module 2: Risk Assessment and Protection (open)	-	-	5	134	2	60
PID Training Module 3: Support (open)	-	-	2	59	3	82
PID Training Module 1: Assessment and Management (agency) <sup>2</sup>	-	-	1	18	1	42
PID Training Module 2: Risk Assessment and Protection (agency)	-	-	-	-	1	40
PID Training Module 3: Support (agency)	-	-	-	-	3	33
PID Training Modules 1, 2 and 3: PID Management (agency)	-	-	2	30	7	84
PID Introductory Workshop (open)	7	174	4	73	-	-
PID Introductory Workshop (agency)	8	128	20	239	10	105
<b>Training of 3 hours + duration</b>	<b>15</b>	<b>302</b>	<b>39</b>	<b>695</b>	<b>29</b>	<b>527</b>
PID Awareness Session (open)	-	-	1	17	-	-
PID Awareness Session (agency)	7	132	18	335	21	360
Other PID presentations	4	21	22	307	12	345
<b>Total</b>	<b>26</b>	<b>455</b>	<b>80</b>	<b>1,354</b>	<b>62</b>	<b>1,232</b>

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

**Table 27: Agencies that participated in PID training open sessions**

Agency type	Name
<b>State agencies</b>	Crime and Corruption Commission
	CS Energy Limited
	Department of Education
	Department of Employment, Small Business and Training
	Department of Environment and Science
	Department of Health
	Department of Innovation and Tourism Industry Development
	Department of Justice and Attorney-General
	Department of the Premier and Cabinet
	Department of State Development, Manufacturing, Infrastructure and Planning
	Department of Transport and Main Roads
	Department of Youth Justice
	Energy and Water Ombudsman Queensland
	Legal Aid Queensland
	Metro North Hospital and Health Service
	Office of Industrial Relations
	Office of the Information Commissioner
	Office of the Public Advocate
	Office of the Queensland Ombudsman
	Public Service Commission
Queensland Building and Construction Commission	
Queensland Human Rights Commission	
Queensland Investment Corporation	
Queensland Performing Arts Centre	
Queensland Police Service	
Queensland Treasury	
TAFE Queensland	
UnityWater	
West Moreton Hospital and Health Service	

Agency type	Name
<b>Local councils</b>	Barcaldine Regional Council
	Gold Coast City Council
	Ipswich City Council
	Lockyer Valley Regional Council
	Logan City Council
	Moreton Bay Regional Council
	Napranum Aboriginal Shire Council
	Noosa Council
	Scenic Rim Regional Council
	Somerset Regional Council
	Southern Downs Regional Council
	Toowoomba Regional Council
Western Downs Regional Council	
<b>Public universities</b>	James Cook University
	The University of Queensland
	University of the Sunshine Coast
<b>Other</b>	Queensland Law Society

## Appendix D: Audited financial statements



**Office of the  
Queensland Ombudsman**

**Financial Statements  
for the year ended 30 June 2020**

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## Office of the Queensland Ombudsman Statement of Comprehensive Income

for the year ended 30 June 2020

	Note	2020 \$'000	2019 \$'000
<b>Income</b>			
Appropriation revenue	B1-1	8,628	8,327
User charges and fees	B1-2	417	679
Services received below fair value	B1-3	108	112
Other revenue		1	39
<b>Total Income</b>		<b>9,154</b>	<b>9,157</b>
<b>Expenses</b>			
Employee expenses	B2-1	7,163	6,806
Supplies and services	B2-2	1,686	2,068
Depreciation and amortisation	B2-3	171	169
Other expenses	B2-4	134	136
<b>Total expenses</b>		<b>9,154</b>	<b>9,179</b>
<b>Operating result for the year</b>		<b>-</b>	<b>(22)</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>-</b>	<b>(22)</b>

The accompanying notes form part of these financial statements.

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

as at 30 June 2020

	Note	2020 \$'000	2019 \$'000
<b>Current assets</b>			
Cash and cash equivalents	C1	1,894	1,378
Receivables	C2	84	212
Prepayments		119	49
<b>Total current assets</b>		<b>2,097</b>	<b>1,639</b>
<b>Non-current assets</b>			
Property, plant and equipment	C3	231	369
Intangible assets	C4	50	83
<b>Total non-current assets</b>		<b>281</b>	<b>452</b>
<b>Total assets</b>		<b>2,378</b>	<b>2,091</b>
<b>Current liabilities</b>			
Payables	C5	549	263
Accrued employee benefits	C6	314	313
<b>Total current liabilities</b>		<b>863</b>	<b>576</b>
<b>Total liabilities</b>		<b>863</b>	<b>576</b>
<b>Net assets</b>		<b>1,515</b>	<b>1,515</b>
<b>Equity</b>			
Contributed equity		880	880
Accumulated surplus		635	635
<b>Total equity</b>		<b>1,515</b>	<b>1,515</b>

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 2020

	<b>Accumulated surplus</b>	<b>Contributed equity</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Balance as at 1 July 2018</b>	657	880	1,537
Operating result	(22)	-	(22)
<b>Balance as at 30 June 2019</b>	<b>635</b>	<b>880</b>	<b>1,515</b>
Operating result	-	-	-
<b>Balance as at 30 June 2020</b>	<b>635</b>	<b>880</b>	<b>1,515</b>

The accompanying notes form part of these financial statements.

**Office of the Queensland Ombudsman**  
**Statement of Cash Flows**  
for the year ended 30 June 2020

Note	2020 \$'000	2019 \$'000
<b>Cash flows from operating activities</b>		
<i>Inflows:</i>		
	9,005	8,327
	413	720
	191	210
	36	78
	1	38
<i>Outflows:</i>		
	(7,085)	(6,802)
	(1,793)	(1,981)
	(181)	(223)
	(45)	(76)
	(26)	(24)
<b>Net cash provided by operating activities</b>	<b>516</b>	<b>267</b>
<b>Cash flows from investing activities</b>		
<i>Outflows:</i>		
	-	(28)
<b>Net cash (used in) investing activities</b>	<b>-</b>	<b>(28)</b>
Net increase in cash and cash equivalents	516	239
Cash and cash equivalents - opening balance	1,378	1,139
<b>Cash and cash equivalents - closing balance</b>	<b>1,894</b>	<b>1,378</b>

The accompanying notes form part of these financial statements.

## Notes to the Statement of Cash Flows

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Operating (deficit)/surplus	-	(22)
<i>Non-cash items included in the operating result:</i>		
Depreciation and amortisation expense	171	169
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	128	(28)
(Increase)/decrease in prepayments	(70)	5
Increase/(decrease) in accounts payables	286	127
Increase/(decrease) in accrued employee benefits	1	16
<b>Net cash provided by operating activities</b>	<b>516</b>	<b>267</b>

## 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 to review complaints received from the public in respect of the administrative performance of public sector agencies. The Queensland Ombudsman also has oversight over public interest disclosures. The scope and powers of the Ombudsman are incorporated in the *Ombudsman Act 2001*.

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

The head office and principal place of business is:

Level 18, 53 Albert Street  
Brisbane QLD 4000

#### A1-2 Compliance with Prescribed Requirements

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

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 2018-19 audited financial statements.

##### Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

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

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

#### **A1-4 Authorisation of Financial Statements for Issue**

The financial statements are authorised for issue by the Queensland Ombudsman, Director, Corporate Services Unit and Chief Financial Officer at the date of signing the Management Certificate.

#### **A1-5 Basis of Measurement**

Historical cost is used as the measurement basis, unless otherwise stated. This means that assets are recorded at their initial cost and are not subsequently revalued and liabilities are valued at the amount initially received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

#### **A1-6 The Reporting Entity**

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

### **A2 Objectives of the Office**

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

- providing a fair, independent and timely investigative service for people who believe they have been adversely affected by the decisions of public agencies
- helping agencies improve their decision-making and administrative practice
- monitoring and reviewing the management of public interest disclosures (PIDs) and providing education and advice about PIDs.

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

## Section 2 Notes About Our Financial Performance

### B1 Revenue

#### B1-1 Appropriation Revenue

Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in operating result	2020 \$'000	2019 \$'000
Budgeted appropriation revenue for services	8,935	8,757
Supplementary amounts:		
Unforeseen expenditure - enterprise bargaining	70	-
Lapsed appropriation revenue for services	-	(430)
<b>Total appropriation received (cash)</b>	<b>9,005</b>	<b>8,327</b>
Less deferred appropriation payable	(377)	-
<b>Appropriation revenue recognised in statement of comprehensive income</b>	<b>8,628</b>	<b>8,327</b>

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

In 2019 lapsed appropriation revenue predominantly resulted from the realignment of funding to future years to meet the operational needs of the Office.

#### Accounting policy - Appropriation revenue

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

#### B1-2 User Charges and Fees

##### Accounting policy - User charges and fees

Revenue from training courses conducted by the Office is recognised when the training course has been delivered, which is the sole performance obligation. Revenue received for training yet to be delivered at balance date is recognised as unearned revenue. The adoption of AASB 15 *Revenue from Contracts with Customers* in 2019-20 did not change the timing of revenue recognition.

#### B1-3 Services Received Below Fair Value

##### Accounting policy - Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense. The Office recognises the free of charge archival services it receives from Queensland State Archives for the storage of permanent records.

## B2 Expenses

### B2-1 Employee Expenses

	2020 \$'000	2019 \$'000
<b>Employee Benefits</b>		
Wages and salaries*	5,605	5,243
Annual leave levy/expense	563	521
Long service leave levy/expense	123	108
Employer superannuation contributions	736	705
Other employee benefits	23	-
<b>Employee related expenses</b>		
Workers' compensation premium	30	28
Other employee related expenses	83	201
<b>Total</b>	<b>7,163</b>	<b>6,806</b>

\* Wages and salaries includes \$63,000 of \$1,250 one-off, pro-rata payments for 50 full-time equivalent employees (announced in September 2019).

	2020 No.	2019 No.
Full-time equivalent employees	58	61

#### Accounting policy - Wages and salaries

Salaries and wages due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the Office expects such liabilities to be wholly settled within twelve months of reporting date, the liabilities are recognised at undiscounted amounts.

#### Accounting policy - Sick leave

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

#### Accounting policy - Annual leave

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

#### Accounting policy - Long service leave

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

### Accounting policy - Superannuation

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

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

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

### B2-2 Supplies and Services

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Accommodation	788	757
Computer support	235	300
Payments to employment agencies	147	144
Consultants and contractors	116	259
Office equipment	82	173
Travel including education and engagement	71	120
Office maintenance	48	57
Telephones/communication	76	76
General supplies and services	123	182
<b>Total</b>	<b>1,686</b>	<b>2,068</b>

### 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

In 2018-19, the department held operating leases under AASB 117 from the Department of Housing and Public Works (DHPW) for non-specialised commercial office accommodation through the Queensland Government Accommodation Office (QGAO).

Effective 1 July 2019, the framework agreements that govern QGAO were amended with the result that these arrangements would not meet the definition of a lease under AASB 16 and therefore are exempt from lease accounting.

From 2019-20 onward, the costs for these services are expensed as supplies and services expenses when incurred. The new accounting treatment is due to a change in the contractual arrangements rather than a change in accounting policy.

### B2-3 Depreciation and Amortisation

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Depreciation	138	136
Amortisation	33	33
<b>Total</b>	<b>171</b>	<b>169</b>

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

### B2-4 Other Expenses

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
External audit fees	20	20
Sundry expenses	6	4
Storage services received free of charge from Queensland State Archives	108	112
<b>Total</b>	<b>134</b>	<b>136</b>

#### Disclosures relating to other expenses

##### **Audit fees**

Total external audit fees quoted by the Queensland Audit Office relating to the 2019-20 financial year are \$20,000 (2019: \$20,000). There are no non-audit services included in this amount.

##### **Storage services received free of charge from Queensland State Archives**

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

## Section 3 Notes About Our Financial Position

### C1 Cash and Cash Equivalents

#### Accounting policy - Cash and cash equivalents

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.

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

### C2 Receivables

	2020 \$'000	2019 \$'000
Trade debtors	7	58
GST receivable	23	33
GST payable	-	(9)
	23	24
Annual leave reimbursements	43	83
Long service leave reimbursements	11	47
	54	130
<b>Total</b>	<b>84</b>	<b>212</b>

#### Accounting policy - Receivables

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

#### Disclosure - Credit risk

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

#### Accounting policy – Impairment of receivables

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

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

### C3 Property, Plant and Equipment and Depreciation Expense

#### C3-1 Closing Balances and Reconciliation of Carrying Amount

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Plant and equipment</b>		
At cost	943	943
Less: Accumulated depreciation	(712)	(574)
<b>Carrying amount as at 30 June</b>	<b>231</b>	<b>369</b>
<i>Represented by movements in carrying amounts:</i>		
Carrying amount at 1 July	369	477
Acquisitions	-	28
Depreciation	(138)	(136)
<b>Carrying amount at 30 June</b>	<b>231</b>	<b>369</b>

#### C3-2 Recognition and Acquisition

##### Accounting policy – Recognition

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

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

##### Accounting policy – Cost of Acquisition

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

#### C3-3 Measurement using Historical Cost

##### Accounting policy

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

### **C3-4 Depreciation Expense**

#### **Accounting policy - Depreciation**

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

#### **Key Judgement:**

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

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

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

#### **Disclosure – Office Fit Out Depreciation**

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

### **C3-5 Impairment**

#### **Accounting policy**

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

No impairment losses were recorded during the year.

## C4 Intangibles and Amortisation Expense

### C4-1 Closing Balances and Reconciliation of Carrying Amount

	2020 \$'000	2019 \$'000
<b>Software purchased</b>		
At cost	637	637
Less: Accumulated amortisation	(587)	(554)
<b>Carrying amount at 30 June</b>	<b>50</b>	<b>83</b>
<i>Represented by movements in carrying amount:</i>		
Carrying amount at 1 July	83	116
Amortisation	(33)	(33)
<b>Carrying amount at 30 June</b>	<b>50</b>	<b>83</b>

### C4-2 Recognition and Measurement

#### Accounting policy

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

Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred. There is no active market for any of the Office's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation.

### C4-3 Amortisation expense

#### Accounting policy - Amortisation Expense

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

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

Intangible Asset	Useful Life
Software purchased	3 - 5 years

#### Other Disclosures

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

#### C4-4 Impairment

##### Accounting policy

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

No impairment losses were recorded during the year.

#### C5 Payables

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Trade creditors	111	152
Unearned revenue	51	105
Deferred appropriation payable to Consolidated Revenue Fund	377	-
Other payables	10	6
<b>Total</b>	<b>549</b>	<b>263</b>

##### Accounting policy - Payables

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

#### C6 Accrued Employee Benefits

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Wages outstanding	143	146
Annual leave levy payable	139	136
Long service leave levy payable	32	31
<b>Total</b>	<b>314</b>	<b>313</b>

##### Accounting policy – Accrued employee benefits

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

## Section 4

### Notes About Risk and Other Accounting Uncertainties

#### D1 Financial Risk Disclosures

##### D1-1 Financial Instrument Categories

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

Category	Notes	2020 \$'000	2019 \$'000
<b>Financial assets</b>			
Cash and cash equivalents	C1	1,894	1,378
Receivables	C2	84	212
<b>Total financial assets</b>		<b>1,978</b>	<b>1,590</b>
<b>Financial liabilities</b>			
Payables	C5	549	263
<b>Total financial liabilities</b>		<b>549</b>	<b>263</b>

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 twelve months.

#### D2 Contingencies

##### Litigation in Progress

The State of Queensland (Office of the Ombudsman) was listed as a defendant in two appeals before the Queensland Civil and Administrative Tribunal, and a judicial review application to the Supreme Court.

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

##### Financial Guarantees

The Office was not committed to any guarantees or undertakings at 30 June 2020.

### D3 Commitments

#### Accommodation

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

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Not later than one year	821	790
Later than one year and not later than five years	508	1,329
<b>Total</b>	<b>1,329</b>	<b>2,119</b>

### D4 Events after the reporting date

Anthony Reilly commenced as Ombudsman on 9 July 2020.

A Certified Agreement, endorsed by the Office and the Together Union, was approved by the Queensland Industrial Relations Commission on 27 July 2020. The agreement includes provisions for a salary increase of 2.5% backdated to 1 November 2019, and a \$1,250 one-off payment upon certification. The Office and the Together Union agreed the general terms of the agreement in November 2019, which were endorsed by Cabinet Budget Review Committee in February 2020. The Office has accrued this expenditure in 2019-20.

### D5 Future Impact of Accounting Standards Not Yet Effective

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

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

## Section 5 Notes On Our Performance Compared to Budget

### E1 Budgetary Reporting Disclosures

This section discloses the Office's original published budgeted figures for 2019-20 compared to actual results, with explanations of major variances, in respect of the Office's statement of comprehensive income, statement of financial position and statement of cash flows.

### E2 Budget to Actual Comparison – Statement of Comprehensive Income

Statement of Comprehensive Income	Variance Notes	Original Budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Income</b>				
Appropriation revenue	V1	8,935	8,628	(307)
User charges and fees	V2	476	417	(59)
Goods and services below fair value	V3	-	108	108
Other revenue		35	1	(34)
<b>Total income</b>		<b>9,446</b>	<b>9,154</b>	<b>(292)</b>
<b>Expenses</b>				
Employee expenses	V4	7,779	7,163	616
Supplies and services	V5	1,483	1,686	(203)
Depreciation and amortisation		197	171	26
Other expenses	V6	32	134	(102)
<b>Total expenses</b>		<b>9,491</b>	<b>9,154</b>	<b>337</b>
<b>Operating result</b>		<b>(45)</b>	<b>-</b>	<b>45</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>(45)</b>	<b>-</b>	<b>45</b>

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

- V1. The decrease in appropriation revenue reflects deferred appropriation payable including expenditure deferrals to 2020-21, offset by supplementary funding received for increased salaries arising from enterprise bargaining.
- V2. The decrease in user charges and fees reflects the cancellation of training courses for April to June 2020 due to the COVID-19 pandemic.
- V3. The offsetting revenue and expenditure of \$0.108 million recognised in relation to the provision of free archival services by Queensland State Archives are not provided for in the budget and have no net financial effect on the operations of the Office.
- V4. Employee expenses were lower due to unfilled vacancies during the COVID-19 pandemic, savings whilst vacancies were being filled and the use of agency staff with specialist skills.
- V5. The increase in supplies and services as compared to budget, includes additional computing equipment and software to support working from home arrangements during COVID-19 and payments for agency staff.
- V6. Other expenses include \$0.108 million recognised in relation to the provision of free archival services by Queensland State Archives. The matching revenue item is shown as goods and services below fair value.

### E3 Budget to Actual Comparison – Statement of Financial Position

Statement of Financial Position	Variance Notes	Original Budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Current assets</b>				
Cash and cash equivalents	V7	1,320	1,894	574
Receivables	V8	195	84	(111)
Other current assets		60	119	59
<b>Total current assets</b>		<b>1,575</b>	<b>2,097</b>	<b>522</b>
<b>Non-current assets</b>				
Plant and equipment		286	231	(55)
Intangible assets		48	50	2
<b>Total non-current assets</b>		<b>334</b>	<b>281</b>	<b>(53)</b>
<b>Total assets</b>		<b>1,909</b>	<b>2,378</b>	<b>469</b>
<b>Current liabilities</b>				
Payables	V9	165	549	(384)
Accrued employee benefits	V10	297	314	(17)
<b>Total current liabilities</b>		<b>462</b>	<b>863</b>	<b>(401)</b>
<b>Total liabilities</b>		<b>462</b>	<b>863</b>	<b>(401)</b>
<b>Net assets</b>		<b>1,447</b>	<b>1,515</b>	<b>68</b>
<b>Equity</b>				
Contributed equity		880	880	-
Accumulated surplus		567	635	68
<b>Total equity</b>		<b>1,447</b>	<b>1,515</b>	<b>68</b>

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

- V7. The increase in the year-end cash position predominantly reflects the inclusion of \$357,000 in deferred appropriation which is repayable to the Consolidated Revenue Fund in 2020-21 and a higher than budgeted opening cash balance.
- V8. Receivables are lower due to reduced training bookings and lower employee leave claims.
- V9. Payables include \$357,000 in deferred appropriation payable.
- V10. Employee benefits includes backpay of 2.5% and \$1,250 payments under enterprise bargaining agreement agreed with Together Union.

## E4 Budget to Actual Comparison – Statement of Cash Flows

Statement of Cash Flows	Variance Notes	Original Budget 2020 \$'000	Actual 2020 \$'000	Variance \$'000
<b>Cash flows from operating activities</b>				
<i>Inflows:</i>				
Appropriation receipts		8,935	9,005	70
User charges and fees		480	413	(67)
GST input tax credits from Australian Taxation Office		-	191	191
GST collected from customers		-	36	36
Other		153	1	(152)
<i>Outflows:</i>				
Employee expenses	V11	(7,782)	(7,085)	697
Supplies and services	V12	(1,603)	(1,793)	(190)
GST paid to suppliers		-	(181)	(181)
GST remitted to Australian Taxation Office		-	(45)	(45)
Other		(25)	(26)	(1)
<b>Net cash provided by operating activities</b>		<b>158</b>	<b>516</b>	<b>358</b>
<b>Cash flows from investing activities</b>				
<i>Outflows:</i>				
Payments for non-financial assets		(71)	-	71
<b>Net cash (used in) investing activities</b>		<b>(71)</b>	<b>-</b>	<b>71</b>
Net increase (decrease) in cash and cash equivalents		87	516	429
Cash and cash equivalents at beginning of financial year		1,233	1,378	145
<b>Cash and cash equivalents at end of financial year</b>	<b>V13</b>	<b>1,320</b>	<b>1,894</b>	<b>574</b>

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

- V11. Employee expenses were lower due to unfilled vacancies during the COVID-19 pandemic, savings whilst vacancies were being filled and the use of agency staff with specialist skills.
- V12. The increase in supplies and services as compared to budget, includes additional computing equipment and software to support working from home arrangements during COVID-19 and payments for agency staff.
- V13. The increase in the year-end cash position predominantly reflects the inclusion of \$357,000 in deferred appropriation which is repayable to the Consolidated Revenue Fund in 2020-21 and a higher than budgeted opening cash balance.

## Section 6 Other Information

### F1 Key Management Personnel (KMP) Disclosures

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2019-20 and 2018-19. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

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

#### Remuneration Policies

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

Remuneration expenses for key management personnel comprise the following components:

- short term employee expenses which include salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied the specified position
- long term employee benefits include amounts expensed in respect of long service leave earned
- post-employment benefits include amounts expensed in respect of employer superannuation obligations earned
- termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

#### KMP Remuneration Expense

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

**1 July 2019 - 30 June 2020**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Ombudsman	317	-	8	39	-	364
Deputy Ombudsman	215	-	6	23	-	244
Director, Corporate Services Unit	124	-	3	16	-	143

**1 July 2018 - 30 June 2019**

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	307	-	7	39	-	353
Deputy Ombudsman 20/8/18 - 30/6/19	177	-	8	19	-	204
Deputy Ombudsman (Acting) 1/07/2018 - 17/08/18 #	82	-	-	11	-	93
Director, Corporate Services Unit	132	-	6	16	-	154

# includes remuneration for substantive role of Assistant Ombudsman.

**Performance Payments**

No KMP remuneration packages provide for performance or bonus payments.

## **F2 Related Party Transactions**

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

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

### ***Transactions with other Queensland Government agencies***

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

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

## **F3 Taxation**

The Office is exempt from Commonwealth taxation under the *Income Tax Assessment Act 1936* with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Office.

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

## **F4 Climate Risk Disclosure**

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

## **F5 First Year Application of New Accounting Standards**

Three new accounting standards with potential impact on the Office were applied for the first time in 2019-20:

- AASB 15 Revenue from Contracts with Customers
- AASB 1058 Income of Not-for-Profit Entities
- AASB 16 Leases

There was no material effect of adopting these new standards.

## **F6 Impact of COVID-19**

The Office's revenue from training courses was reduced by approximately 25% following the cancellation of all training courses for April – June 2020 due to public safety concerns associated with the COVID-19 pandemic.

The Office continued to provide its public services (limited at times to online complaints) throughout the period. Savings in employee related costs for the Office exceeded the additional costs of supporting working from home arrangements for office staff.

## 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 2020 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.



**L. M. Robertson**  
Director,  
Corporate Services Unit



**A. J. Reilly**  
Queensland Ombudsman



**G. E. Rawlings FCPA**  
Chief Financial Officer

11 August 2020

## 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 2020, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

#### Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland 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 of Queensland 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, but not for expressing an opinion on the effectiveness of the department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

### **Statement**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) In my opinion, 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.



P CHRISTENSEN  
as delegate of the Auditor-General

11 August 2020  
Queensland Audit Office  
Brisbane

## Appendix E: Compliance checklist

**Table 28: 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"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs - section 9.1	<ul style="list-style-type: none"> <li>Page ii</li> <li>Pages 31-32</li> </ul>
	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 10.1	Pages 1-2
	Machinery of Government changes	ARRs - section 10.2, 31 and 32	Not applicable
	Agency role and main functions	ARRs - section 10.2	Pages 4-5, 16-17
	Operating environment	ARRs - section 10.3	Pages 4-5
Non-financial performance	Government's objectives for the community	ARRs - section 11.1	Not applicable
	Other whole-of-government plans / specific initiatives	ARRs - section 11.2	Not applicable
	Agency objectives and performance indicators	ARRs - section 11.3	Pages 3, 33, 20-22
	Agency service areas and service standards	ARRs - section 11.4	Page 33
Financial performance	Summary of financial performance	ARRs - section 12.1	Page 26
Governance - management and structure	Organisational structure	ARRs - section 13.1	Page 18
	Executive management	ARRs - section 13.2	Pages 24-25
	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 18
	Human rights	<i>Human Rights Act 2019</i> ARRs - section 13.5	Page 20
	Queensland public service values	ARRs - section 13.6	Not applicable, see Queensland Ombudsman values page ii

Summary of requirement		Basis for requirement	Annual report reference
Governance - risk management and accountability	Risk management	ARRs - section 14.1	Page 20
	Audit committee	ARRs - section 14.2	Page 19
	Internal audit	ARRs - section 14.3	Page 19
	External scrutiny	ARRs - section 14.4	Page 17
	Information systems and recordkeeping	ARRs - section 14.5	Page 22
Governance - human resources	Strategic workforce planning and performance	ARRs - section 15.1	Pages 21-22
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs - section 15.2	Page 21
Open data	Statement advising publication of information	ARRs - section 16	Page 23
	Consultancies	ARRs - section 33.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Overseas travel	ARRs - section 33.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Queensland Language Services Policy	ARRs - section 33.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	Certification of financial statements	FAA - section 62 FPMS - sections 38, 39 and 46 ARRs - section 17.1	Pages 43-72
	Independent Auditor's Report	FAA - section 62 FPMS - section 46 ARRs - section 17.2	Pages 73-75

**FAA** *Financial Accountability Act 2009*

**FPMS** *Financial and Performance Management Standard 2019*

**ARRs** *Annual report requirements for Queensland Government agencies*



**QUEENSLAND  
OMBUDSMAN**

*Standing for fairness*