

Annual Report 2021–22

**Queensland Ombudsman Annual Report 2021–22**

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##### Acknowledgement of country

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

##### Accessibility

The Office of the Queensland Ombudsman is committed to providing accessible services to Queenslanders from all culturally and linguistically



diverse backgrounds. If you have difficulty understanding the annual report, contact the Office on (07) 3005 7000 and an interpreter will be organised to communicate the report to you.

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

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It is also available in paper form on request.

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##### PUBLIC

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

Queensland Ombudsman **Annual Report 2021–22** – PUBLIC

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12 September 2022

The Honourable Shannon Fentiman MP Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence 1 William Street

BRISBANE QLD 4000

Dear Attorney-General

I am pleased to submit for presentation to the Parliament the Annual Report 2021–22 and financial statements for the Office of the Queensland Ombudsman.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided at pages 72–73 of this annual report.

Yours sincerely

Anthony Reilly Queensland Ombudsman

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# About us

Queensland Parliament

Queensland Ombudsman

Office of the Queensland Ombudsman

*Ombudsman Act 2001*

*Public Interest Disclosure Act 2010*

Give people a timely, effective and independent way to have administrative actions of agencies investigated

Improve the quality of decision-making and administrative practice in agencies

Oversight:

* Monitor the management of PIDs
* Review the way agencies deal with PIDs
* Perform an educational and advisory role

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

Under the *Ombudsman Act 2001*, the Office investigates complaints about the actions and decisions of state government departments and agencies (including state schools and TAFE), local councils and public universities. The

Office also provides training and advice to help agencies improve their decision-making and administrative practices.

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

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

# Ombudsman’s report

The 2021–22 reporting year marks the 20th anniversary of commencement of the *Ombudsman Act 2001*. Replacing the *Parliamentary Commissioner Act 1974*, the significant changes ushered in by the new Act included extending

the renamed Ombudsman’s functions to include ‘improving the quality of administrative practices and procedures’ alongside the original function of review of administrative actions.

##### Learning from 20 years of investigations

To recognise the 20th anniversary of our ‘improvement’ function, we undertook an analysis of the rich seam of insights contained in the public reports of our major investigations since 2001.

Comparing performance across time, contexts and sectors has been identified as a useful way for the public service to learn to improve from its successes and failures. Our aim was to identify

focus areas for improvement. By being clear about the problems, we can find strategies to improve.

The outcomes of investigations reported in our 2020 and 2022 casebooks show that these insights remain relevant today.

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

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

and improving governance arrangements with

partner agencies is important.

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

##### Review of culture and accountability in the Queensland public sector

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

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

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

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

##### Ensuring the accessibility of our services

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

We regularly seek feedback from clients about their experience of our services to help us improve.

For example, over the past year, we reviewed our online form from a customer experience perspective. This included feedback about the

experiences of priority client groups. This process found opportunities to improve and we are implementing them.

In June 2022, the average waiting time for callers to our Office’s intake phone service was only

46 seconds. While our client feedback had not previously raised concerns about our telephone message, the Coaldrake Review report commented that it was short of best practice. The concern about the use of automated telephone redirections differed to the 2017 strategic review of the Office which, in contrast, commended them. Following the Coaldrake Review, our Office took the opportunity to review the message and implemented a

number of changes, including reducing its length and complexity.

##### Insights from our complaints data

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

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

For example, while COVID-19 responses caused complaints made to us about Queensland Health to rise, the pandemic was the most likely cause of a fall in complaints about public universities. In Queensland Health's case, the uplift in complaints received by us was attributable to Queensland Health’s central role in the response to COVID-19, particularly the many decisions its officers made about exemptions from border restrictions.

Conversely, the decline in the numbers of overseas students in Australia during the COVID-19 period is likely to have contributed to the decline in complaints made to us about public universities over the same period.

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

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

##### Improving administrative processes and decision-making

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

Over the course of the year, we provided training to 3,145 public sector officers – a large increase compared to 2020–21. The growth in the number of training participants gives us confidence that our

greater use of online training has helped to improve the accessibility of our training program to public sector officers across Queensland. I am pleased

to report that 97% of participants who provided feedback considered that the training improved their decision-making. While we are making greater use of online methods, I remain committed to connecting with regional Queensland. As a small office serving a large state, we are continuing to reach outside of South East Queensland. In 2022–23, our engagement program will include visits to regional centres.

We continue to innovate the ways in which we provide other help to agencies. Our new *Good decisions* short video and checklist, both released in late 2021, aim to improve the availability of quick, free resources about good decision-making to public sector officers. 2021–22 was also the first

full year for our new Complaints Handlers Network, which provides state government and local government agencies with a collaborative platform for the improvement of complaint handling practice. As noted above, we also released the second of our investigation casebooks, *Casebook 2022*. These new activities complement our quarterly *Perspectives* e-newsletter to agencies, advice service and other resources.

##### Improving public interest disclosure management

Another important component of our work is the oversight of PIDs under the *Public Interest Disclosure Act 2010*. As required by that Act, we have attached a separate report to this annual report. In 2021, 197 agencies participated in the

second self-assessment audit process for analysing compliance with the PID Act and PID Standards.

We also provided 236 advices to agencies about PID management, provided PID training to 1,450 participants, conducted quarterly Public Interest Disclosure Agency Network Training meetings and published *PIDmail* e-newsletters.

##### An accountable, sustainable and capable organisation

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

Our Audit Committee also provides independent assurance and assistance. I would like to take this opportunity to extend my appreciation to our outgoing chair Ms Terry Campbell, and to

welcome her replacement Mr Mark Nix to the role. I also welcome our new independent member

Ms Margot Richardson.

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

In March 2022, the building in which our Office is located was flooded, causing a short shutdown of our services. I would like to thank our staff for

how professionally they implemented our business recovery plans and overcame this significant disruption to our work. Particular thanks go to our corporate services staff for getting our systems up and running again.

##### The year ahead

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

In the 2022–23 Queensland Budget, the Queensland Government provided net increased funding of $2 million over four years, with

$585,000 ongoing funding from 2025–26 onwards to ensure the sustainability and independence of our services. Among other things, the additional funding will support us to improve the storage of our electronic data and so be more resilient to the impact of events such as floods.

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

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

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

**Anthony Reilly**

Ombudsman

# Strategic overview

##### Strategic Plan 2021–25

Vision: We strive to be an agent of positive change for fair and accountable public administration in Queensland.

Purpose: To investigate administrative decisions, help agencies improve their practices, and oversee the system of public interest disclosures.

Values: Independence – Respect – Quality – Integrity

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

##### Performance and environmental factors

This year, the Office responded to 10,398 contacts (2020–21: 10,758), received 6,622 complaints

(2020–21: 7,051) and finalised 6,669 complaints

(2020–21: 6,994).

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

The average time to complete preliminary assessments was within target at 6.3 days. The increased average time to complete assessments, compared to the previous year, is attributed

to flood impacts and a significant increase in assessments during October and November 2021 related to an influx of COVID-19 border matters.

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

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

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

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

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

##### Strategic risks and opportunities

The Office has engaged with agencies through enhanced training programs and more active public sector networks to improve the knowledge of government officers. Key governance processes, including reporting to the Queensland Parliament’s Legal Affairs and Safety Committee, submissions

to the state budget process and accountability through external audit, were successfully completed. Business systems supported service accessibility during lockdowns and flood-related disruptions.

Risks to workforce capability were mitigated through active management of workplace health, safety and wellbeing and a continued focus

on learning and development for officers. The permanent separation rate was similar to 2020–21 as several permanent officers left to take up promotions in other agencies. After some delays in recruitment processes, new officers were successfully recruited. At year end, the Office employed 59.8 full-time equivalents (target 63).

Looking ahead

In 2022–23, the Office will continue to deliver services that help people to know how and when to make a complaint, provide a free and independent investigation service that reviews administration actions and help agencies to improve their decision-making, administrative practices and PID management.

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

# Investigating complaints

### Contact with the Office

Queensland Ombudsman received

**10,398 contacts**

**1,115** were **general enquiries**

seeking information and/or assistance

**2,532** were assessed as

**out of jurisdiction** and referred to the appropriate agency

**129** were requests for a

**review of a previous decision**

**6,622** were **complaints**

\* Complaints

**211**

complaints were **brought forward** from 2021–22

**150**

complaints were **carried forward** to 2022–23

**6,669**

complaints were

**finalised**

brought forward

may be a reclassification on preliminary assessment.

### Contacts

7

Accessibility

Telephone remains the most common way for people to contact us. About half of all contacts start with a phone call and this includes the Prisoner PhoneLink service (435 contacts this year).

Our website (www.ombudsman.qld.gov.au) offers a rich source of information about complaints processes, including links to other complaint agencies. The site is designed for a range of devices and this year 25% of website visitors used mobile phones or tablets.

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

In 2021–22, 16,592 people were directed to a webpage about matters out of the Office’s jurisdiction (OOJ) from the online complaint form, and 78,555 people directly accessed Office webpages about OOJ matters. Of these, 47,746 people linked to another complaint body’s website.

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

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

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

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

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

Each year, thousands of Queenslanders contact us for help with a wide range of matters. Many are enquiries about matters that are outside our jurisdiction, such as contract breaches or actions by Commonwealth agencies. Our intake function helps these clients,

and supports the effective operation of the broader accountability system and integrity systems, by:

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

### Complaints

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

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

### Human rights

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

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

### Timeliness

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

* 76% within 10 days
* 90% within 30 days
* 99% within 12 months.

Investigating complaints

Complaints

## 6,669

**complaints finalised**

Complainant decided to withdraw the complaint before the assessment was finalised.

**77**

withdrawn

Even if a complaint is within the Office’s jurisdiction, it may not be appropriate to investigate. The complainant will be advised why their complaint is declined.

**1,752**

declined with advice

## 3,734

premature

In most cases, the Office will not investigate a complaint if the person has not first raised the matter with the agency. The Office can directly refer the complaint to the agency or provide referral advice.

#### 438

direct referral to agency

#### 3,296

referral advice

After preliminary assessment, appropriate matters are referred for investigation within the Office.

**1,106**

complaints referred

for investigation

### Preliminary assessment

Complaints process

Before this Office starts to investigate a complaint, we usually give the agency involved the opportunity to address the problem through their established

complaints management system (CMS). This can be a two-step process with the agency. Information about an agency’s CMS should be easily accessible from their website.

The first step is for a complainant make a complaint directly to the agency. If a

complainant is dissatisfied with the agency’s response, the second step is for the complainant to request an internal review of the decision under the agency’s CMS.

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

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

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

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

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

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

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

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

See Appendix B for more detailed information.

Investigations

## 1,106

complaints referred

for investigation

**2**

own initiative

investigations

## 1,108

investigations finalised

Complainant decided to withdraw the complaint after the investigation commenced.

**45**

withdrawn

## 123

rectified

## 180

recommendations

An investigation resulted in the total or partial rectification of the administrative action.

Following a finding that administrative action should be rectified, one or more recommendations were made to the relevant agency.

An investigation determined there was no evidence of administrative error by the agency. This decision may have been reached at any stage of the investigation.

**540**

no error identified

After an investigation commenced, it was determined that continued investigation was not warranted. The complainant received advice explaining the reasons for this decision.

**400**

no further investigation

warranted

**4**

direct referral

to agency

After an investigation commenced, it was determined that the agency should give further consideration to the complaint. The Office directly referred the complaint to the agency.

### Investigations

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

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

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

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

Importantly, most investigations are completed informally and cooperatively.

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

The average time to close an investigation was 58 days.

##### Recommendations

This year, the Ombudsman made

180 recommendations to agencies. Most recommendations ask agencies to improve policy or procedure, provide a better explanation, review a decision, expedite actions or change a decision. Recommendations provide a direct or systemic benefit. For example, a recommendation to pay a refund to a complainant is considered a direct benefit. Systemic recommendations focus on remedying problems with agency policies, procedures or practices so that many people benefit from the change.

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

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

in 2021–22.

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

# Improving decision-making

### Engagement, training and advice

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

**7,275** subscribers received news and updates

**175** training sessions delivered

**3,145**

public sector officers trained

From s 5

*Ombudsman Act 2001*

**10,577**

training emails

delivered

**13,482**

*Perspectives*

e-newsletters delivered

**3,570**

*Community*

*Perspective*

e-newsletters delivered

### Training and advice

The Office continued to deliver a program of administrative improvement initiatives to improve the quality of decision-making and administrative practices in public sector agencies. This included training programs to improve decision-making, complaints management, ethical conduct and PID management. The Office responded to:

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

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

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

See Appendix B for information on training delivered.

*Casebook 2022*

This year, the Office published a collection of investigative case studies, *Casebook 2022.* This is a tool for shared learning to help build greater

knowledge in agencies to improve decision-making and administrative processes. The casebook includes guidance on issues such as reasons for decisions, conducting reviews of decisions and keeping records.

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

*Good decisions* resources

The Office investigated alternative ways of distributing information to improve the quality of decision-making and administrative practice in government agencies. As the *Good decisions* training module is one of the Office’s most requested training topics, the key content was summarised in a video as a brief overview of the

topic. This video could be used in staff inductions or training updates across the public sector.

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

In 2021–22, there were:

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

### Engagement

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

practical resources directly available to community

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

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

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

### Training networks

##### Public Interest Disclosure Agency Network Training

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

##### Complaints Handler Network

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

The CHN is for senior complaints handlers across state and local government, with the key objective of improving the knowledge and skills of officers in managing complaints. In addition to providing training on relevant topics, the CHN provides

a valuable forum and opportunity to share insights and best practice tips about complaint management work. The CHN aims to provide greater knowledge across government in dealing with complex complaints issues.

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

# Authority, accountability and performance

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

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

### External accountability

|  |  |
| --- | --- |
| **Activity** | **Description** |
| Legal Affairs and Safety Committee | The Ombudsman is an officer of the Parliament and reports through this committee. The Ombudsman meets annually with the committee after the tabling of the Office’s annual report. A transcript of the hearing is published on the parliamentary website. The Ombudsman last met with the committee in May 2022. |
| Estimates hearing | The Ombudsman attends the hearing as chief executive of the Office. Briefings are prepared in consultation with the Department of Justice and Attorney-General. |
| Service Delivery Statement | Annual financial and non-financial performance information is published as part of the state budget papers. |
| Annual report | A full and complete disclosure of financial and non-financial performance information is tabled in the Queensland Parliament. |
| Strategic review of the Office | Under s 83 of the *Ombudsman Act 2001*, an independent strategic review of the Office is to be conducted at least every seven years. The last strategic review report was tabled in parliament on 15 February 2018. |
| External audit – Queensland Audit Office | The Queensland Audit Office (QAO) undertakes an external audit role for the Office and monitors compliance with financial management requirements in accordance with the revised auditing standard ISA 720 *The Auditor’s Responsibilities Relating to Other Information*. A final version of the annual report will be reviewed by  QAO before being tabled to ensure no material inconsistency between the other information and the financial report.  The Ombudsman met the timeframes for the preparation of financial reports for 2021–22. See Apppendix C: Audited financial statements. |

Organisational structure

**Queensland Ombudsman**

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

Provides legal services and manages the Office’s right to information

and information privacy functions.

Monitors application of the PID Act, provides information, advice and training

about PIDs.

Delivers business services to support Office operations.

**Executive Services**

**Public Interest Disclosures**

**Corporate Services**

* Finance and facilities
* Information technology
* Human resources
* Communication
* Governance

**Deputy Ombudsman**

**Intake and Training Services**

**Intake Team**

**Training Services Team**

**Investigation and Resolution Unit**

Receives, assesses and responds to complaints and enquiries.

Delivers training to public sector officers, conducts reviews of complaint management systems and engages with the community.

Investigates complaints about state government agencies, local councils and public universities.

### Internal accountability

During 2021–22, the Office operated under its *Strategic Plan 2021–25*, which frames the

Office’s strategic vision, purpose, objectives, key performance indicators, and identified strategic risk and opportunities. The Office’s *Operational Plan 2021–22* incorporated these performance indicators and aligned core business and special projects to responsible officers.

##### Governance structure

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

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

In 2021–22, the Ombudsman had a two- tiered governance structure made up of the Executive Leadership Team and the Senior Management Team.

##### Executive Leadership Team

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

##### Senior Management Team

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

The SMT comprises:

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

### ELT members

Anthony Reilly

Ombudsman

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

He is an experienced lawyer and public administrator. Prior to his current appointment, he served as CEO of Legal Aid Queensland, leading

the delivery of legal services to financially

disadvantaged people across Queensland. He has also

held key leadership roles in a number of government departments and agencies,

including Queensland Health, Department of the Premier and Cabinet and the Public Safety Business Agency. As a lawyer, Mr Reilly worked in community legal centres such as the Refugee and Immigration Legal Service and Basic Rights Queensland. Mr Reilly holds a Bachelor of Arts, a Bachelor of Laws and a Master of Business Administration. He is admitted as a solicitor.

Angela Pyke

Deputy Ombudsman

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

Before being appointed Deputy Ombudsman, she was Director of Financial Investigations with the Crime and Corruption Commission.

Her career in the public sector spans more than 20 years.

She commenced work in the Department of Primary

Industries before undertaking roles in law enforcement as a financial investigator, working for the Queensland Crime Commission and the Australian Crime Commission.

Ms Pyke holds a Bachelor of Commerce, majoring in

Accounting. She is a Certified Practising Accountant and

a Graduate of the Australian Institute of Company Directors.

Leanne Robertson

Director, Corporate Services

Ms Robertson has more than 30 years experience in the Queensland public sector across a range of agencies. In previous work for the Office, she managed the Public Interest Disclosure Act oversight role and undertook

senior roles in communication, research and governance. Ms Robertson holds a Bachelor of Business, a Graduate Diploma in Business Administration and a Graduate Certificate in Professional Legal Studies.

##### Audit Committee

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

In 2021–22, the committee oversaw:

* an audit of the Office’s delegations framework
* the implementation of the recommendations of previous audits.

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

The committee, which met five times in 2021–22, complied with the terms of its charter (as in force during the year), had due regard to the *Queensland Treasury Audit Committee Guidelines,* and overviewed the finalisation of the annual financial statements of the Office.

At 30 June 2022, the committee comprised two independent external members and an internal member:

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

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

Only external members are eligible to receive payment for their work on the Audit Committee. In 2021–22, Ms Campbell received $16,520, Mr Nix received $6,890 and Ms Richardson received

$2,000. Payments to Ms Campbell included $13,920 that related to prior financial years, and payments to Mr Nix included $2,440 relating to prior

financial years.

##### Internal audit

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

improve operations.

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

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

##### Risk management

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

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

risk registers.

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

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

##### Business continuity risk management

**COVID-19 pandemic**

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

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

**South East Queensland floods**

The Office’s physical premises at 53 Albert Street, Brisbane, were inaccessible due to flood damage and power outages from 27 February to 9 March 2022. During the period, staff were provided

with regular updates and supported to work remotely with available IT services. Post-incident feedback found that the Office’s response was appropriate and gave priority to work health and safety. Opportunities for further improvements in information systems were identified and are being actioned.

##### Actions to further the objects of the

*Human Rights Act 2019*

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

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

### Workforce policy and performance

##### Workforce arrangements

Ombudsman officers are employed under the *Ombudsman Act 2001*. The terms and conditions of officers are set by the Governor-in-Council and are generally aligned to public service standards. The Office also established the *Office of the Queensland Ombudsman Certified Agreement 2019*, which has an operative date of 27 July 2020.

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

The plan establishes three key strategy areas.

1. **Talented people join us**
   * Attract, recruit and select people who align with our vision, purpose and values
2. **Grow our abilities**
   * Capability
   * Leadership
   * Performance
   * New ways of working
3. **This is a great place to work**
   * Culture
   * Governance and accountability

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

##### Workforce profile

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

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

identified as having a language other than English as their first language. No officers identified as Aboriginal or Torres Strait Islander.

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

In 2021–22, each officer took an average of 10.6 days of unplanned leave, of which 8.5 days were recorded as sick leave. The Office’s permanent separation rate was 13% (9 permanent separations). No early retirement, redundancy or retrenchment packages were paid during the reporting period.

Officer engagement is measured through the Working for Queensland survey, administered by the Public Service Commission. The 2021 survey reported strong results in agency engagement (69%), organisational leadership (74%) and innovation (80%). After the survey, officers were invited to provide further feedback on the findings, including recommendations for improvement.

Feedback was collated into an action plan and this is being implemented alongside the Office’s strategic workforce plan.

##### Health and safety

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

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

##### Code of Conduct

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

The code is based on the ethical principles and values contained in the *Public Sector Ethics Act 1994* and was developed in consultation with the officers.

All officers are subject to the code and any relevant policies, including the Office’s *Service Delivery Charter*, *Prevention and management of fraud and corruption control plan*, *Discipline policy* and *Public interest disclosure policy*.

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

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

##### Capability and values

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

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

* + leadership
  + technical skills
  + health and wellbeing.

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

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

### Information systems and recordkeeping

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

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

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

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

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

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

##### Open data

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

Additional details of expenditure on consultancies and interpreters are available on the Office’s website ([www.ombudsman.qld.gov.au](https://www.ombudsman.qld.gov.au/)).

No overseas travel was undertaken in 2021–22.

### Client satisfaction with our services

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

Late in 2020–21, the Office implemented a new process for measuring client satisfaction following a review of past methodology. This process involves surveying via email, on a monthly basis, those clients whose cases were closed in the two months prior.

The survey measures the Office’s performance against four service elements – helpfulness, respectfulness, professionalism and timeliness. Overall in 2021–22, 41% of clients were satisfied or very satisfied with the Office’s performance

across all service elements, while 60% were neutral, satisfied or very satisfied. The results of the survey are reported quarterly and assist in continuously improving the service the Office provides to Queenslanders.

The Office continued to seek feedback on its training services. Results showed that 97% of participants who provided feedback reported training improved their decision-making capability.

### Managing complaints about the Office

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

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

The CMS is supported by a policy and procedures, and appropriate recordkeeping. The policy is consistent with the *Strategic Plan 2021–25*, *Service Delivery Charter*, s 219A of the *Public Service Act 2008* and s 97 of the HR Act.

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

Complaints related to poor customer service, a failure to deal appropriately with a complaint, unfair treatment or tone. All complaints received were closed during the year. Two matters were partially substantiated.

##### Internal review of decisions

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

A review of a complaint may:

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

In 2021–22, 129 internal review requests were received and 127 finalised:

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

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

# Financial summary

### Managing the budget

The Office ended the year in a secure financial position, with adequate reserves and forecast income to fulfil its statutory responsibilities for 2022–23.

In 2021–22, the Office reported total income agreed with total expenditure, after recognising that

$379,000 in unused appropriation will be repaid in 2022–23.

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

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

### Funding and revenue

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

### Expenses

The biggest cost in delivering the Office’s services is employee expenses, which, combined with payments to employment agencies, represent 80% of total expenditure. A further 8% is committed

to accommodation rental, with the remaining

12% expended on general operating costs, including system improvements, other property expenses, and information and telecommunication costs.

### Assets

At 30 June 2022, the Office’s assets totalled

$2.314 million, which comprised:

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

### Liabilities

As at 30 June 2022, the Office’s liabilities totalled

$0.799 million, which comprised:

* + payables, $0.560 million
  + accrued employee entitlements, $0.239.

### Financial statements

See Appendix C for the audited financial statements.

# Public interest disclosures oversight report

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

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

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

This section of the Office’s annual report covers the operations of the PID Act during 2021–22, as required under s 61.

##### Monitoring PID management

Public sector agencies have obligations under the PID Act to:

* + keep proper records of disclosures received or referred to them, including information purporting to be a PID
  + provide information to the oversight agency, in accordance with a standard made by the oversight agency.

Public Interest Disclosure Standard 3/2019 sets out the information agencies are required to provide, how it is to be submitted, and the

timeframes in which the data should be reported and updated. Engagement initiatives have focused on assisting agencies to understand their reporting responsibilities.

##### Disclosers

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

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

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Reversing the trend over the last three years, the number of PIDs from ‘role reporters’ in 2021–22 declined by 6.7% (2020–21: 521; 2021–22: 486).

’Role reporters’ are officers who identify wrongdoing in the course of the performance of their duties (e.g. human resources officers, auditors, inspectors and investigators).

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

##### Finalisations

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

Of these:

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

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

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

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##### Investigations

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

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

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

Excluding discontinued investigations, 62.1% of PIDs investigated were either totally or partially substantiated, which is lower than the

substantiation rate in the previous year (2020–21: 69.5%). A comparison of the outcome of the 958 finalised PID investigations in 2021–22 with the 1,181 cases in 2020–21 showed that the change was largely in the proportion of matters totally substantiated:

* + 395 (41.2%) were totally substantiated

(2020–21: 615, or 52.1%)

* + 200 (20.9%) were partially substantiated

(2020–21: 206, or 17.4%)

* + 363 (37.9%) were not substantiated

(2020–21: 360, or 30.5%).

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

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

More than half of all cases closed in 2021–22 (573 out of 1,076, 53.2%) were first reported to

the oversight agency in a preceding financial year. The oldest cases closed following investigation in 2021–22 were:

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

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

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

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

##### Reviewing how agencies deal with PIDs

In 2021, the Office implemented the second annual PID self-assessment audit to:

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

Public interest disclosures

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The self-assessment audit tool captures data about compliance with key elements of the three PID Standards.

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

**Voluntary self-assessment by agency type**

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

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

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

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

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

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

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### Education and advice

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In 2021–22, the Office:

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

In 2021–22, all PID training sessions were delivered ‘live online’ using videoconferencing software.

This has supported increased flexibility of training delivery and broader reach into regional

Queensland, including to rural and remote councils and Aboriginal and Torres Strait Islander councils.

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

PID enquiries received from agencies in 2021–22 encompassed a diverse array of topics. While the oversight agency has no role in directing

an agency how to deal with a PID, guidance is provided on interpreting and applying the PID Act and Standards, as well as on best-practice PID management.

Public interest disclosures

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

* + 236 advice requests (e.g. interpretation and application of the PID Act and Standards, PID management advice, support and reprisal risk assessment/prevention/remediation)
  + 16 feedback requests (e.g. policy/procedure reviews, feedback on templates)
  + 461 PID reporting database assistance requests (e.g. delete user, add user, delete case, edit case, reset password)
  + 151 engagement requests (e.g. PIDANT, training,

*PIDmail*)

* + 27 other enquiries (not elsewhere categorised).

**PIDs reported by disclosure type**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | | **2019–20** | **2020–21** | **2021–22** |
| PID Act s 13 | Corrupt conduct1 | 1,525 | 1,552 | 1,794 |
| Maladministration | 65 | 87 | 135 |
| Misuse of public resources | 47 | 28 | 33 |
| Public health or safety | 27 | 18 | 36 |
| Environment2 | 2 | 0 | 4 |
| PID Act s 12 | Disability | 58 | 63 | 46 |
| Environment2 | 2 | 3 | 17 |
| Reprisal | 18 | 15 | 27 |
|  | **Total**3 | **1,744** | **1,766** | **2,092** |
| 1. ‘Corrupt conduct’ replaced ‘Official misconduct’ as a type of PID from 1 July 2014. The definition of ‘corrupt conduct’ was further amended on 1 March 2019 as   a consequence of amendments to the *Crime and Corruption Act 2001*.   1. Disclosures of information about substantial and specific danger to the environment can be made by any person under ss 12(1)(b) and (c) of the PID Act, and by public officers under s 13(1)(c). 2. A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type. | | | |

**PIDs reported by agency type**

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|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| State departments | 964 | 983 | 1,245 |
| Hospital and health services | 388 | 398 | 348 |
| Local councils | 129 | 163 | 173 |
| Statutory authorities | 96 | 94 | 103 |
| University/TAFE | 37 | 40 | 46 |
| Public service offices | 9 | 9 | 5 |
| Government owned corporations | 12 | 1 | 7 |
| **Total**1 | **1,635** | **1,688** | **1,927** |
| 1. A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type. | | | |

**PIDs reported by discloser type**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Employee of agency1 | 862 | 779 | 930 |
| Manager/supervisor of agency | 171 | 155 | 215 |
| Role reporter2 | 375 | 521 | 486 |
| Employee of another public sector agency | 103 | 105 | 94 |
| Member of the public | 25 | 30 | 31 |
| Anonymous | 99 | 98 | 171 |
| **Total**3 | **1,635** | **1,688** | **1,927** |
| 1. ‘Employee of agency’ refers to the discloser being an employee of the agency reporting the PID. 2. ‘Role reporter’ refers to an officer of an agency (e.g. an auditor or investigator) who has identified and reported information about wrongdoing in the course of performing their normal duties. 3. A PID may include more than one type of disclosure   (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by discloser type. | | | |

**PIDs finalised in accordance with the PID Act**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **PID**  **Act**1 | **Grounds for decision to take no action** | **2019–20** | **2020–21** | **2021–22** |
| s 30 (1)(a) | The substance of the disclosure has already been investigated or dealt with by another process | 72 | 85 | 165 |
| s 30 (1)(b) | The disclosure should be dealt with by another appropriate process | 66 | 204 | 104 |
| s 30 (1)(c) | The age of the information makes it impracticable to investigate | 4 | 26 | 50 |
| s 30 (1)(d) | The disclosure is too trivial to warrant investigation and dealing with it  would substantially and unreasonably divert the resources of the agency | 3 | 9 | 9 |
| s 30 (1)(e) | Another agency notified that investigation was not warranted | 27 | 3 | 5 |
| s 30 (1)(a)  and s 30  (1)(b) | The substance of the disclosure has already been investigated or dealt with by another process and the disclosure should be dealt with by another appropriate process | 1 | 9 | 8 |
| s 30 (1)(a)  and s 30 (1)(c) | The substance of the disclosure has already been investigated or dealt with by another process and  the age of the information makes it impracticable to investigate | 1 | 33 | 23 |
|  | Other combination of two or more grounds including s 30(1)(a) | 2 | 5 | 3 |
|  | Other combination of two or more grounds not including s 30(1)(a) | 4 | 7 | 3 |
|  | **Total** | **180** | **381** | **370** |
| 1 Section 30(1) of the PID Act sets out the grounds on which an agency may decide not to investigate or deal with a PID. | | | |

Queensland Ombudsman **Annual Report 2021–22** – PUBLIC

**PIDs investigation outcomes**

**– reported and closed in same financial year**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Substantiated | 184 | 236 | 158 |
| Partially substantiated | 71 | 95 | 70 |
| Not substantiated | 105 | 186 | 224 |
| Investigation discontinued | 49 | 41 | 51 |
| **Total**1 | **409** | **558** | **503** |
| 1. This table reports on PID matters reported and closed in the same financial year. This will vary from the total number of PIDs reported in that period. | | | |

**PIDs investigation outcomes**

**– all closures irrespective of when reported**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Substantiated | 402 | 615 | 395 |
| Partially substantiated | 164 | 206 | 200 |
| Not substantiated | 238 | 360 | 363 |
| Investigation discontinued | 68 | 113 | 118 |
| **Total**1 | **872** | **1,294** | **1,076** |
| 1. This table reports on total PID matters closed in a financial year, irrespective of when first reported. This will vary from the total number of PIDs reported in that period. | | | |

**PIDs totally or partially substantiated**

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

Public interest disclosures

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# Glossary and acronyms

### Glossary

**Administrative error**

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

**Agency**

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

**Client**

A person who contacts the Ombudsman seeking service.

**Complainant**

A person who brings a complaint to the Ombudsman.

**Complaint**

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

**Complaint finalised**

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

**Complaints management system (CMS)**

A system for dealing with complaints.

**Complaint received**

A complaint received during the financial year.

**Contact**

Any contact with the Ombudsman through the Intake Team, irrespective of whether the matter is within or outside jurisdiction.

**Direct referral**

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

**Enquiry**

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

**Governance**

The system by which an organisation is controlled and operates, and the mechanisms by which

it is held to account. Ethics, risk management, compliance and administration are all elements of corporate governance.

**Human rights complaint**

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

**Internal review**

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

**Internal review request**

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

**Investigation**

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

**Maladministration**

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

**Major investigation**

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

**Out of jurisdiction (OOJ)**

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

**Own initiative investigation**

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

**Preliminary assessment**

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

**Premature complaint**

A complaint that is determined to be too early for the Ombudsman’s consideration because the complainant has not used the agency’s full CMS.

**Prisoner PhoneLink**

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

**Public administration**

The administrative practices of Queensland public sector agencies.

**Public interest disclosure (PID)**

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

**Public report**

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

**Public sector agencies**

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

**Recommendation**

Advice provided by the Ombudsman to an agency to improve administrative practices. The Ombudsman cannot direct agencies to implement recommendations, but they rarely refuse to do so.

If an agency refuses to accept a formal recommendation made under s 50 of the Ombudsman Act, the Ombudsman can require them to provide reasons and report to the relevant Minister, the Premier or parliament if not satisfied with the reasons.

Recommendations may also be an agreed action by the agency. Recommendations may be considered to be of direct benefit to a complainant (such as an apology or refund), or they may be about systemic improvements (such as improvement to policy).

**Rectification**

An outcome of an investigation where the Ombudsman finds an administrative error and/or negotiates a resolution with the agency as a result of the complaint (can be total or partial resolution). Where this occurs, one or more recommendations are recorded.

**Regional**

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

**Review**

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

**State agencies**

A term covering both state departments and statutory authorities.

**Systemic issue**

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

Acronyms

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

# Appendices

### Appendix A: Service Delivery Statement

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

|  |  |  |
| --- | --- | --- |
| **Service standards** | **2021–22**  **Target/estimate** | **2021–22**  **Actual** |
| ***Effectiveness measures*** | | |
| Proportion of investigations resulting in agency rectification action | 15% | 11% |
| Participants who report training improves their decision-making capability1 | New measure | New measure |
| Proportion of investigations completed within target timeframes2 | 90% | 80% |
| Clearance rate for complaints | 100% | 101% |
| ***Efficiency measure*** | | |
| Average cost to manage each new contact | $168 | $168 |
| ***Discontinued measure*** | | |
| Proportion of clients satisfied/very satisfied with the level of service provided by the Office3 | 80% | .. |
| 1. A new measure of effectiveness, ‘Participants who report training improves their decision-making capability’, has been introduced to appropriately reflect the purpose and range of services delivered under both the *Ombudsman Act 2001* and the *Public Interest Disclosure Act 2010*. 2. The variance between the 2021–22 Target/estimate and 2021–22 Actual is due to COVID-19 continuing to impact staffing levels, which contributed to some delays in finalising investigations. 3. This measure has been discontinued as the survey methodology has changed. The Office will continue to monitor client satisfaction through regular surveys and this will be reported in the Office's annual report. Further information regarding the Office’s client satisfaction in 2021–22 can be found on page 22. | | |

### Appendix B: Statistical report

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

**Table 1: Contacts received by file type1**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Queensland Building and Construction Commission | 196 | 228 | 175 |
| The Public Trustee | 194 | 155 | 116 |
| Legal Aid Queensland | 132 | 108 | 100 |
| TAFE Queensland | 86 | 104 | 97 |
| WorkCover Queensland | 115 | 88 | 93 |
| Office of the Health Ombudsman | 105 | 82 | 83 |
| Legal Services Commission | 22 | 25 | 37 |
| Unitywater | 10 | 7 | 15 |
| Queensland Urban Utilities | 24 | 16 | 14 |
| Residential Tenancies Authority | 33 | 20 | 9 |
| Other statutory authorities1 | 136 | 150 | 121 |
| **Total** | **1,053** | **983** | **860** |
| 1. For 2021–22, other statutory agencies with complaints included: Queensland Rural and Industry Development Authority (40), Queensland Human Rights Commission (23), Electoral Commission Queensland (7), QLeave (7), Queensland Rail (7), Cross River Rail Delivery Authority (5), Office of the Independent Assessor (4), Energy and Water Ombudsman Queensland (3), GasFields Commission Queensland (3), Queensland Racing Integrity Commission (3), Seqwater (3) and others (16). | | | |

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Complaint | 7,207 | 7,051 | 6,622 |
| Out of jurisdiction | 2,677 | 2,553 | 2,532 |
| Enquiry | 1,040 | 990 | 1,115 |
| Review request | 150 | 164 | 129 |
| **Total** | **11,074** | **10,758** | **10,398** |
| 1. Excludes investigations initiated by the Ombudsman. | | | |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Telephone1 | 6,287 | 5,916 | 5,086 |
| Online2 | 3,858 | 4,052 | 4,457 |
| Other3 | 929 | 790 | 855 |
| **Total** | **11,074** | **10,758** | **10,398** |
| 1. Telephone includes messages left via voicemail and Prisoner PhoneLink. 2. Online includes email and the online complaint form. 3. Other includes in-person complaints, correctional centre interviews and written complaints. | | | |

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

**Table 4: Complaints received about statutory authorities**

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

|  |  |  |
| --- | --- | --- |
| Pre-November 2020 structure | | Department from November 2020 onwards |
| Department | Division |
| Child Safety, Youth and Women | Child Safety and Youth Justice | Children, Youth Justice and Multicultural Affairs |
| Women and Violence Prevention | Justice and Attorney-General |
| Housing and Public Works | Building and Asset  Management | Energy and Public Works |
| Sport and Recreation | Tourism, Innovation and Sport |
| Housing and Digital Economy | Communities, Housing and Digital Economy |
| Communities, Disability Services and Seniors | Communities | Communities, Housing and Digital Economy |
| Seniors and Disability Services | Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships |
| Aboriginal and Torres Strait Islander Partnerships | - | Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships |
| State Development, Tourism and Innovation | State Development | State Development, Infrastructure, Local Government and Planning |
| Tourism | Tourism, Innovation and Sport |
| Local Government, Racing and Multicultural Affairs | Local Government | State Development, Infrastructure, Local Government and Planning |
| Racing | Education |
| Multicultural Affairs | Children, Youth Justice and Multicultural Affairs |
| Natural Resources, Mines and Energy | Natural Resources and Mines | Resources |
| Water | Regional Development, Manufacturing and Water |
| Energy | Energy and Public Works |

**Table 5: Complaints received about state departments**

**Notes**

**2019–20**

**2020–21**

**2021–22**

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

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Laws and enforcement | 199 | 226 | 214 |
| Rates and valuations | 158 | 143 | 193 |
| Development and building controls | 252 | 184 | 173 |
| Environmental management | 231 | 209 | 163 |
| Conduct | 168 | 187 | 157 |
| Roads | 115 | 92 | 115 |
| Sewerage and drainage | 70 | 67 | 102 |
| Complaint management | 52 | 37 | 68 |
| Water supply | 53 | 48 | 62 |
| Internal review/appeal | 65 | 61 | 56 |
| Council properties | 54 | 41 | 53 |
| Financial management | 76 | 50 | 31 |
| Other1 | 366 | 386 | 371 |
| **Total** | **1,859** | **1,731** | **1,758** |
| 1. For 2021–22, other complaint categories included: parks and reserves (58), land use and planning (46), waste management (30), personnel (29), customer service  (27), legal services (25), decision (24), governance (21),  investigation (19), procedure (17), information management  (16), risk management (15), traffic and transport (15),  public health (12), documentation (10), PID process (4) and  reasons (3). | | | |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Grades, assessment, examinations | 72 | 32 | 53 |
| Fees, refunds, charges, written agreements | 45 | 39 | 29 |
| Student grievance | 15 | 25 | 21 |
| Attendance, progress, course duration, course content | 44 | 20 | 20 |
| Deferral, suspension, cancellation | 18 | 24 | 14 |
| Conduct | 12 | 9 | 13 |
| Enrolment | 42 | 9 | 11 |
| Employee grievance | 10 | 4 | 11 |
| Internal review/appeal | 11 | 10 | 9 |
| Management of academic misconduct | 21 | 9 | 7 |
| Provider complaints and appeal process | 5 | 3 | 5 |
| Request for academic transcript, certificate or other records | 4 | 5 | 1 |
| Other1 | 28 | 36 | 48 |
| **Total** | **352** | **233** | **242** |
| 1. For 2021–22, other complaint categories included: placement (15), student support services (7), decision (4),  documentation (3), PID process (1), reasons (1) and other (17). | | | |

**Table 8: Complaints received and brought forward1,2**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Complaints received from contacts | 7,207 | 7,051 | 6,622 |
| Complaints brought forward | 184 | 176 | 211 |
| 1. Complaints brought forward may be reclassified on preliminary assessment. 2. Excludes investigations initiated by the Ombudsman. | | | |

**Table 9: Complaints finalised and carried forward1**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Complaints finalised | 7,231 | 6,994 | 6,669 |
| Complaints open at year end | 176 | 211 | 150 |
| 1. Excludes investigations initiated by the Ombudsman. | | | |

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Referred for internal review by agency | 4,408 | 3,572 | 3,734 |
| Appeal right should be exhausted | 308 | 1,122 | 778 |
| Other complaints entity has investigated/ will investigate | 346 | 315 | 370 |
| Insufficient information/ complaint to be put in writing | 136 | 158 | 165 |
| Not accepted as representative complaint | 41 | 99 | 115 |
| Out of time | 88 | 86 | 102 |
| Investigation unnecessary or unjustifiable | 97 | 91 | 86 |
| Insufficient direct interest | 12 | 71 | 74 |
| Appeal right exhausted and further investigation unnecessary | 49 | 44 | 55 |
| Out of jurisdiction | 18 | 7 | 5 |
| Other | – | 6 | 2 |
| Await outcome of current decision process1 | 554 | 285 | – |
| **Total** | **6,057** | **5,856** | **5,486** |
| 1. The Office ceased using this option during 2020–21. | | | |

**Table 11: Outcome of complaints/investigations finalised**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Finalised at preliminary assessment1 | 6,057 | 5,856 | 5,486 |
| Declined at outset/ preliminary assessment | 6,057 | 5,856 | 5,486 |
| Rectified during preliminary assessment | – | – | – |
| Withdrawn | 41 | 79 | 122 |
| Withdrawn by complainant before investigation commenced | 34 | 72 | 77 |
| Withdrawn by complainant during investigation | 7 | 7 | 45 |
| Investigated2 | 1,133 | 1,064 | 1,063 |
| Investigation discontinued | 274 | 362 | 400 |
| Investigation completed | 859 | 702 | 663 |
| **Total** | **7,231** | **6,999** | **6,671** |
| 1. Includes complaints declined for further investigation as the matter remains premature, with complaint pathways still available to the complainant. 2. Investigations include complaints or PIDs referred for investigation after a preliminary assessment and Ombudsman initiatives. | | | |

**Table 12: Time to finalise complaints**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Less than 10 days | 85% | 82% | 76% |
| 10–30 days | 9% | 11% | 14% |
| 31–60 days | 3% | 4% | 8% |
| 61–90 days | <1% | <1% | 1% |
| 91–180 days | <2% | 1% | 1% |
| 181–270 days | <1% | <1% | <1% |
| 271–365 days | <1% | <1% | <1% |
| More than 365 days | <1% | <1% | <1% |

**Table 13: State agency outcomes**

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

**Table 14: Local council outcomes**

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

**Table 15: Public university outcomes**

**Table 16: Types of administrative errors found through investigations1**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **2019–20** | **2020–21** | **2021–22** |
| Unreasonable or unjust | 17 | 4 | - |
| Contrary to law | 3 | 1 | - |
| Based on a mistake of law or fact | - | 1 | - |
| Wrong | - | 1 | - |
| **Total** | **20** | **7** | **0** |
| 1. Administrative error types relate only to recommendations made by the Ombudsman. Agreed actions are excluded. | | | |

**Table 17: Investigative recommendations categories**

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

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

**Table 18: Types of recommendations made to public sector agencies**

|  |  |  |
| --- | --- | --- |
| **Agency type** | **Name** | **Training type** |
| Local councils | City of Gold Coast | GD |
| Diamantina Shire Council | PE |
| Moreton Bay Regional Council | CM, GD |
| Rockhampton Regional Council | GD |
| Sunshine Coast Council | GD |
| Western Downs Regional Council | PE |
| State agencies | Department of Education | CM, GD, MUCC, PE |
| Department of Employment, Small Business and Training | GD |
| Department of Justice and Attorney-General | GD, MUCC |
| Department of the Premier and Cabinet | GD |
| Department of Environment and Science | CM, GD |
| Department of Transport and Main Roads | GD |
| Electoral Commission of Queensland | PE |
| Legal Aid Queensland | GD |
| Office of Industrial Relations | CM, GD |
| Office of Liquor and Gaming Regulation | GD |
| Office of the Public Guardian | CM, GD, MUCC |
| Office of State Revenue | GD |
| Queensland Building and Construction Commission | GD |
| Queensland Corrective Services | GD |
| Queensland Health | CM, GD |
| Queensland Human Rights Commission | CM |
| Queensland Revenue Office | GD |
| Resources Safety & Health Queensland | GD |
| Residential Tenancies Authority | CM |
| University of Queensland | GD |
| Other | Community Housing Ltd | GD |
| 1. PE training includes *Practical ethics for state government* (PESG) and *Practical ethics for local government* (PELG), as tailored to the particular client agency. | | |

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

**Table 19: Number of recommendations made to public sector agencies**

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

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

**Table 21: PID training sessions and participant numbers**

**Table 22: Engagement with priority client groups1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **2019–20** | | **2020–21** | | **2021–22** | |
| **Session no.** | **Participant no.** | **Session no.** | **Participant no.** | **Session no.** | **Participant no.** |
| Open training1 | | | | | | |
| Module 1: Assessment and Management | 2 | 81 | - | - | 10 | 125 |
| Module 2: Risk Assessment and Protection | 2 | 60 | - | - | 6 | 90 |
| Module 3: Support | 3 | 82 | - | - | 6 | 92 |
| Modules 1, 2 and 3: PID Management | - | - | - | - | 1 | 13 |
| PID Awareness Session | - | - | - | - | 1 | 16 |
| Agency training2 | | | | | | |
| Module 1: Assessment and Management | 1 | 42 | 5 | 59 | 10 | 148 |
| Module 2: Risk Assessment and Protection | 1 | 40 | - | - | 4 | 57 |
| Module 3: Support | 3 | 33 | 4 | 105 | 11 | 115 |
| Module 4: PID Investigation3 | N/A | N/A | N/A | N/A | 1 | 19 |
| Modules 1, 2 and 3: PID Management | 7 | 84 | 1 | 7 | - | - |
| PID Introductory Workshop | 10 | 105 | 3 | 20 | 2 | 31 |
| PID Awareness Session | 21 | 360 | 3 | 27 | 14 | 133 |
| PID Managing Organisational Risk | - | - | 10 | 115 | 11 | 212 |
| Other PID presentations | 12 | 345 | 5 | 64 | 7 | 399 |
| **Total**4 | **62** | **1,232** | **35** | **449** | **84** | **1,450** |
| 1. Open sessions are publicised to all agencies, and participants from a number of agencies attend.   1. Agency sessions are presented in-house and tailored to the requirements of the client agency. 2. Module 4 commenced in in the 2021–22 financial year, which is why there is no data in preceding years. 3. The distinction between PID training of a duration greater than 3 hours and shorter than 3 hours no longer applies. | | | | | | |

|  |  |
| --- | --- |
|  | **Total percentage**  **of cases2** |
| Indigenous background3 | 20% |
| Special need(s)4 | 19% |
| Home language other than English5 | 9% |
| Regional (i.e. based outside South East Queensland6) | 40% |
| 1. This is a new table for 2021–22. 2. The percentages relate only to cases where the contact chose to identify in a priority client group in a case. Cases with no response data were excluded. In 2021–22, the total numbers included:    1. Indigenous background: 471 cases of 2,357 total respondents    2. Special need(s): 719 cases of 3,782 total respondents    3. Home language other than English: 366 cases of 4,024 total respondents    4. Regional (based outside South East Queensland): 1,495 cases of 3,789 total respondents at the intake phase (and classified as a complaint or PID). 3. Indigenous background includes persons who identify as Aboriginal, Torres Strait Islander, Aboriginal and Torres Strait Islander or other. 4. A special need includes a sight, speech, hearing or other individual need, where specific assistance is required for individuals to progress their matter. 5. In 2021–22, the responses other than English included: Amharic (2), Arabic (16), Chinese (36), Croatian (2), Farsi/   Persian (5), French (5), Hindi (20), Japanese (1), Korean (11),  Samoan (1), Sinhalese (10), Somali (1), Spanish (11), Tamil  (7), Thai (2), Torres Strait Creole (1), Turkish (2), Urdu (1),  Vietnamese (5) and other (227).  6. ‘South East Queensland’ includes specific postcodes that capture the Brisbane, Logan, Ipswich, Redland, Gold Coast, Moreton Bay, Sunshine Coast and Noosa regions. | |

### Appendix C: Audited financial statements

**Office of the**

**Queensland Ombudsman**

**Financial Statements**

**for the period ended 30 June 2022**

Office of the Queensland Ombudsman

**Financial Statements**

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Office of the Queensland Ombudsman

Financial Statements for the year ended 30 June 2022

**Office of the Queensland Ombudsman Statement of Comprehensive Income**

for the year ended 30 June 2022

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

The accompanying notes form part of these financial statements.

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Office of the Queensland Ombudsman

Financial Statements for the year ended 30 June 2022

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

as at 30 June 2022

|  |  |  |  |
| --- | --- | --- | --- |
| **Note** | | **2022**  **$’000** | **2021**  **$’000** |
| **Current assets** |  |  |  |
| Cash and cash equivalents | C1 | 1,966 | 2,029 |
| Receivables | C2 | 215 | 166 |
| Prepayments |  | 86 | 97 |
| **Total current assets** |  | **2,267** | **2,292** |
| **Non-current assets** |  |  |  |
| Property, plant and equipment | C3 | 39 | 129 |
| Intangible assets | C4 | 8 | 17 |
| **Total non-current assets** |  | **47** | **146** |
| **Total assets** |  | **2,314** | **2,438** |
| **Current liabilities** |  |  |  |
| Payables | C5 | 560 | 698 |
| Accrued employee benefits | C6 | 239 | 225 |
| **Total current liabilities** |  | **799** | **923** |
| **Total liabilities** |  | **799** | **923** |
|  |  |  |  |
| **Net assets** |  | **1,515** | **1,515** |
| **Equity** |  |  |  |
| Contributed equity |  | 880 | 880 |
| Accumulated surplus |  | 635 | 635 |
| **Total equity** |  | **1,515** | **1,515** |

The accompanying notes form part of these financial statements.

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Office of the Queensland Ombudsman

Financial Statements for the year ended 30 June 2022

**Office of the Queensland Ombudsman Statement of Changes in Equity**

for the year ended 30 June 2022

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

The accompanying notes form part of these financial statements.

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Office of the Queensland Ombudsman

Financial Statements for the year ended 30 June 2022

**Office of the Queensland Ombudsman Statement of Cash Flows**

for the year ended 30 June 2022

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **2022**  **$’000** | **2021**  **$’000** |
| **Cash flows from operating activities** |  |  |  |
| *Inflows:*  Service appropriation receipts |  | 8,400 | 8,574 |
| User charges and fees |  | 374 | 301 |
| GST input tax credits from Australian Tax Office |  | 193 | 194 |
| GST collected from customers |  | 42 | 34 |
| Other  *Outflows:*  Employee expenses |  | 10  (7,142) | 4  (6,984) |
| Supplies and services |  | (1,691) | (1,693) |
| GST paid to suppliers |  | (187) | (193) |
| GST remitted to Australian Taxation Office |  | (40) | (31) |
| Other |  | (22) | (26) |
| **Net cash (used in)/provided by operating activities** | CF-1 | **(63)** | **180** |
| **Cash flows from investing activities** |  |  |  |
| *Outflows:*  Payments for plant and equipment and intangibles |  | - | (45) |
| **Net cash (used in) investing activities** |  | **-** | **(45)** |
| Net (decrease)/increase in cash and cash equivalents |  | (63) | 135 |
| Cash and cash equivalents - opening balance |  | 2,029 | 1,894 |
| **Cash and cash equivalents - closing balance** | C1 | **1,966** | **2,029** |

The accompanying notes form part of these financial statements.

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Office of the Queensland Ombudsman

Financial Statements for the year ended 30 June 2022

**Notes to the Statement of Cash Flows**

**CF-1 Reconciliation of operating result to net cash (used in)/provided by operating activities**

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**Section 1**

**About the Office and this Financial Report**

**A1 Basis of Financial Statement Presentation**

###### A1-1 General Information

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

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

The head office and principal place of business is: Level 18, 53 Albert Street

Brisbane QLD 4000

###### A1-2 Compliance with Prescribed Requirements

The Office of the Queensland Ombudsman has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2021.

The Office is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

###### A1-3 Presentation Details

**Currency and Rounding**

Amounts included in the financial statements are in Australian dollars and rounded to the nearest

$1,000 or, where that amount is $500 or less, to zero, unless disclosure of the full amount is specifically required.

**Comparatives**

Comparative information reflects the audited 2020-21 audited financial statements.

**Current/Non-Current Classification**

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

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

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

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

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

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

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

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

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

**A2 Objectives of the Office**

The vision of the Office of the Queensland Ombudsman is “We strive to be an agent of positive change for fair and accountable public administration in Queensland”.

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

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**Section 2**

**Notes About Our Financial Performance**

**B1 Revenue**

###### B1-1 Appropriation Revenue

**Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in operating result**

|  |  |
| --- | --- |
| **2022** | **2021** |
| **$’000** | **$’000** |
| **8,982** | **8,574** |
| **(582)** | - |
| **8,400** | **8,574** |
| **554** | **377** |
| **(379)** | **(554)** |
| **8,575** | **8,397** |

**Original budgeted appropriation**

Supplementary amounts: Lapsed appropriation

**Total appropriation received (cash)**

Plus: Opening balance of deferred appropriation payable to Consolidated Fund

Less: Closing balance of deferred appropriation payable to Consolidated Fund

**Appropriation revenue recognised in statement of comprehensive income**

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

**Accounting policy - Appropriation revenue**

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

**Disclosure – Variance analysis**

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

###### B1-2 User Charges and Fees

**Accounting policy - User charges and fees**

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

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

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

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

|  |  |  |  |
| --- | --- | --- | --- |
| **B2** | **Expenses** |  | |
| **B2-1** | **Employee Expenses** |
|  |  | **2022** | **2021** |
|  |  | **$’000** | **$’000** |
|  | **Employee Benefits** |  |  |
|  | Wages and salaries | 5,455 | 5,247 |
|  | Annual leave levy/expense | 615 | 524 |
|  | Long service leave levy/expense | 141 | 133 |
|  | Employer superannuation contributions | 747 | 706 |
|  | Other employee benefits | 23 | 53 |
|  | **Employee related expenses** |  |  |
|  | Workers' compensation premium | 30 | 29 |
|  | Other employee related expenses | 109 | 130 |
|  | **Total** | **7,120** | **6,822** |
|  |  |  |  |
|  |  | **2022** | **2021** |
|  |  | **No.** | **No.** |
|  | Full-time equivalent employees\* | **60** | 54 |

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

**Accounting policy - Wages and salaries**

Salaries and wages due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the Office expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**Accounting policy - Sick leave**

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

**Accounting policy - Annual leave and long service leave**

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

**Accounting policy - Superannuation**

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government’s defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee’s conditions of employment. Contributions are expensed in the period in which they are paid or payable.

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

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

###### B2-2 Supplies and Services

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

**Accounting policy – Supplies and services**

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**Accounting policy – Office accommodation**

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Energy and Public Works, who has substantive substitution rights over the assets used within these schemes.

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

###### B2-3 Depreciation and Amortisation

|  |  |  |
| --- | --- | --- |
|  | **2022**  **$’000** | **2021**  **$’000** |
| Depreciation | 90 | 147 |
| Amortisation | 9 | 33 |
| **Total** | **99** | **180** |

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

###### B2-4 Other Expenses

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

**Disclosures relating to other expenses**

***Audit fees***

Total external audit fees quoted by the Queensland Audit Office relating to the 2021-22 financial year are $20,000 (2021: $20,000). There are no non-audit services included in this amount.

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

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

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

**Accounting policy - Receivables**

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

**Disclosure** - **Credit risk**

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

**Accounting policy – Impairment of receivables**

An allowance for impairment may be reported to reflect the occurrence of loss events. No loss allowance is recorded for receivables from Queensland state or local government agencies, or Australian Government agencies as the likelihood of a loss event for these debtors is low.

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

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

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

**Plant and equipment**

At cost

Less: Accumulated depreciation

**Carrying amount as at 30 June**

*Represented by movements in carrying amounts:*

Carrying amount at 1 July Acquisitions

Depreciation

**Carrying amount at 30 June**

**2021**

**$’000**

|  |
| --- |
| **2022**  **$’000**  951  (912) |
| **39** |
| 129  -  (90)  **39** |

951

(822)

**129**

231

45

(147)

**129**

###### C3-2 Recognition and Acquisition

**Accounting policy – Recognition**

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

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

**Accounting policy – Cost of Acquisition**

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

###### C3-3 Measurement using Historical Cost

**Accounting policy**

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

###### C3-4 Depreciation Expense

**Accounting policy - Depreciation**

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

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

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

**Disclosure – Office Fit Out Depreciation**

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

###### C3-5 Impairment

**Accounting policy**

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Office determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss, with any impairment loss recognised immediately in the statement of comprehensive income.

No impairment losses were recorded during the year.

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**C4 Intangibles and Amortisation Expense**

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Software purchased** | | **2022**  **$’000** |  | **2021**  **$’000** |
|  | At cost | 637 |  | 637 |
|  | Less: Accumulated amortisation | (629) |  | (620) |
|  | **Carrying amount at 30 June** | **8** |  | **17** |
|  | *Represented by movements in carrying amount:* |  |  |  |
|  | Carrying amount at 1 July | 17 |  | 50 |
|  | Amortisation | (9) |  | (33) |
|  | **Carrying amount at 30 June** | **8** |  | **17** |
| **C4-2** | **Recognition and Measurement** |  |  |  |

**Accounting policy**

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

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

###### C4-3 Amortisation expense

**Accounting policy - Amortisation Expense**

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

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

|  |  |
| --- | --- |
| **Intangible Asset** | **Useful Life** |
| Software purchased | 3 - 8 years |

**Other Disclosures**

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

###### C4-4 Impairment

**Accounting policy**

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

|  |  |  |
| --- | --- | --- |
| impairment loss, with any impairment loss recognised comprehensive income.  No impairment losses were recorded during the year. | immediately in the | statement of |
| **C5 Payables** |  |  |
|  | **2022** | **2021** |
|  | **$’000** | **$’000** |
| Trade creditors | 96 | 83 |
| Unearned revenue | 74 | 45 |
| Deferred appropriation payable to Consolidated Revenue Fund | 379 | 554 |
| Other payables | 11 | 16 |
| **Total** | **560** | **698** |

**Accounting policy - Payables**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **C6** | **Accrued Employee Benefits** |  | |
|  |  | **2022** | **2021** |
|  |  | **$’000** | **$’000** |
|  | **Current** |  |  |
|  | Wages outstanding | - | 27 |
|  | Annual leave levy payable | 197 | 165 |
|  | Long service leave levy payable | 42 | 33 |
|  | **Total** | **239** | **225** |

**Accounting policy – Accrued employee benefits**

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

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

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

###### D1-2 Financial Risk Management

Risk Measurement and Management Strategies

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

All payables are due within 12 months.

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**D2 Contingencies**

**Litigation in Progress**

The Office was not engaged in any litigation at 30 June 2022.

**Financial Guarantees**

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

**D3 Commitments**

**Accommodation**

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

**D4 Events Occurring after the Reporting Date**

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

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

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

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**Section 5**

**Notes On Our Performance Compared to Budget**

**E1 Budgetary Reporting Disclosures**

This section contains explanations of major variances between the Office’s actual 2021-22 financial results and the original budget presented to Parliament.

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

**Statement of Comprehensive Income Original**

|  |
| --- |
| **Actual 2022**  **$'000**  8,575  365  112  10 |
| **9,062** |
| 7,120  1,706  99  137 |
| **9,062** |
| **-** |

**Variance Notes**

**Budget 2022**

**$'000**

**Variance**

**$'000**

**Income**

Appropriation revenue V1 8,982

User charges and fees V2 488

(407)

(123)

Goods and services below fair value

- 112

Other revenue 35

**Total income 9,505**

**Expenses**

Employee expenses V3 7,964

Supplies and services V4 1,296

Depreciation and amortisation V5 213

Other expenses 32

**Total expenses 9,505**

(25)

**(443)**

844

(410)

114

(105)

**443**

**Operating result/comprehensive income**

**- -**

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

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

V1. Lower appropriation revenue was primarily due to savings from the timing of vacancies and revised estimates for depreciation and amortisation.

V2. The decrease in user charges and fees reflects the reduction in training courses due to the COVID-19 pandemic.

V3. Employee expenses were lower due to the timing of recruitment activities to fill vacancies.

V4. The increase in supplies and services as compared to budget, includes additional expenditure on improving information systems and processes and payments for agency staff.

V5. Depreciation and amortisation were lower due to lower capital expenditure and a review of useful lives.

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

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

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

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

V6. The budget for receivables reflected reduced leave taken during the COVID-19 pandemic.

Leave being taken is returning to closer to pre-pandemic levels.

V7. Payables include $0.379 million for deferred appropriation payable resulting from unspent appropriation for 2021-22.

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

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

**Statement of Cash Flows Original**

|  |
| --- |
| **Actual 2022**  **$'000**  8,400  374  193  42  10  (7,142)  (1,691)  (187)  (40)  (22) |
| **(63)** |
| - |
| **-** |
| (63)  2,029 |
| **1,966** |

**Variance Notes**

**Budget 2022**

**$'000**

**Variance**

**$'000**

**Cash flows from operating activities**

*Inflows:*

Appropriation receipts V8 8,982

User charges and fees 492

(582)

(118)

GST input tax credits from Australian

Taxation Office -

193

GST collected from customers - Other 153

*Outflows:*

Employee expenses V9 (7,967)

Supplies and services V10 (1,416)

GST paid to suppliers -

GST remitted to Australian Taxation Office - Other (25)

42

(143)

825

(275)

(187)

(40)

3

**Net cash provided by operating activities**

**219**

**(282)**

**Cash flows from investing activities**

*Outflows:*

Payments for non-financial assets (80) 80

**Net cash (used in) investing activities**

Net increase (decrease) in cash and cash equivalents

Cash and cash equivalents at beginning of financial year

**Cash and cash equivalents at end of financial year**

**(80)**

139

1,656

**1,795**

**80**

(202)

373

**171**

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

V8. Appropriation receipts are lower primarily due to appropriation repayable from 2020-21 and revised timing of depreciation and amortisation.

V9. Employee expenses were lower due to the timing of recruitment activities to fill vacancies.

V10. The increase in supplies and services as compared to budget, includes additional expenditure on improving information systems and processes and payments for agency staff.

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**Section 6 Other Information**

**F1 Key Management Personnel (KMP) Disclosures**

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2021-22 and 2020-21. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

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

**Remuneration Policies**

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

Remuneration expenses for key management personnel comprise the following components:

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

**KMP Remuneration Expense**

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

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**1 July 2021 - 30 June 2022**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Position** | **Short Term Employee Expenses** | | **Long Term Employee Expenses** | **Post- Employment Expenses** | **Termination Benefits** | **Total Expenses** |
| **Monetary Expenses**  **$'000** | **Non- Monetary Benefits**  **$'000** | **$'000** | **$'000** | **$'000** | **$'000** |
| Ombudsman | 315 | 13 | 7 | 39 | - | 374 |
| Deputy Ombudsman | 241 | 13 | 6 | 24 | - | 284 |
| Director, Corporate Services Unit | 149 | - | 3 | 19 | - | 171 |

**1 July 2020 - 30 June 2021**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Position** | **Short Term Employee Expenses** | | **Long Term Employee Expenses** | **Post- Employment Expenses** | **Termination Benefits** | **Total Expenses** |
| **Monetary Expenses**  **$'000** | **Non- Monetary Benefits**  **$'000** | **$'000** | **$'000** | **$'000** | **$'000** |
| Ombudsman (from 10/07/2020) | 302 | 10 | 7 | 34 | - | 353 |
| Ombudsman (to 09/07/2020) | 10 | - | 2 | 2 | 9 | 23 |
| Deputy Ombudsman | 227 | 11 | 5 | 24 | - | 267 |
| Director,  Corporate Services Unit | 140 | - | 3 | 18 | - | 161 |

**Performance Payments**

No KMP remuneration packages provide for performance or bonus payments.

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Office of the Queensland Ombudsman

Notes to the Financial Statements for the year ended 30 June 2022

**F2 Related Party Transactions**

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

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

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

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

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

**F3 Taxation**

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

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

**F4 Climate Risk Disclosure**

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

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Office of the Queensland Ombudsman

Management Certificate for the year ended 30 June 2022

**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:

1. the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
2. the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Queensland Ombudsman for the financial year ended 30 June 2022 and of the financial position of the Office at the end of that year; and

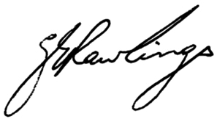
The Queensland Ombudsman, as the Accountable Officer of the Office of the Queensland Ombudsman, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

**G. E. Rawlings**

**Chief Financial Officer**

**A. J. Reilly**

**Queensland Ombudsman**



9 August 2022

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###### 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:

1. gives a true and fair view of the department's financial position as at 30 June 2022, and its financial performance and cash flows for the year then ended
2. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

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

**Basis for opinion**

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

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

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

**Responsibilities of the department for the financial report**

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

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



**Auditor's responsibilities for the audit of the financial report**

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

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

Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.

Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the department to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



###### Report on other legal and regulatory requirements Statement

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

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

###### Prescribed requirements scope

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

11 August 2022

Michelle Reardon Queensland Audit Office

as delegate of the Auditor-General Brisbane

### Appendix D: Compliance checklist

**Table 23: Compliance checklist as required in the**

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

|  |  |  |  |
| --- | --- | --- | --- |
| **Summary of requirement** | | **Basis for requirement** | **Annual report reference** |
| Letter of compliance | A letter of compliance from the accountable officer or statutory body to the relevant Minister/s | ARRs – section 7 | [Page i](#_bookmark1) |
| Accessibility | * Table of contents * Glossary | ARRs – section 9.1 | * [Page i](#_bookmark1) * [Pages 30–31](#_bookmark24) |
| Public availability | ARRs – section 9.2 | [Inside front cover](#_bookmark0) |
| Interpreter service statement | *Queensland Government Language Services Policy* ARRs – section 9.3 | [Inside front cover](#_bookmark0) |
| Copyright notice | *Copyright Act 1968*  ARRs – section 9.4 | [Inside front cover](#_bookmark0) |
| Information licensing | *QGEA – Information Licensing*  ARRs – section 9.5 | [Inside front cover](#_bookmark0) |
| General information | Introductory information | ARRs – section 10 | Pages [ii](#_bookmark3)–[5](#_bookmark7) |
| Non-financial performance | Government’s objectives for the community and whole- of-government plans/specific initiatives | ARRs – section 11.1 | Not applicable |
| Agency objectives and performance indicators | ARRs – section 11.2 | Pages [4](#_bookmark6) and [3](#_bookmark26)2 |
| Agency service areas and service standards | ARRs – section 11.3 | [Page 3](#_bookmark26)2 |
| Financial performance | Summary of financial performance | ARRs – section 12.1 | [Page 2](#_bookmark21)3 |
| Governance – management and structure | Organisational structure | ARRs – section 13.1 | [Page 15](#_bookmark12) |
| Executive management | ARRs – section 13.2 | Pages [16](#_bookmark13)–[17](#_bookmark14) |
| Government bodies (statutory bodies and other entities) | ARRs – section 13.3 | Not applicable |
| Public sector ethics | *Public Sector Ethics Act 1994*  ARRs – section 13.4 | [Page](#_bookmark17) 20 |
| Human rights | *Human Rights Act 2019*  ARRs – section 13.5 | Pages [1](#_bookmark16)9 and [2](#_bookmark19)2 |
| Queensland public service values | ARRs – section 13.6 | Not applicable, [Queensland](#_bookmark17) [Ombudsman values page 20](#_bookmark17) |

|  |  |  |  |
| --- | --- | --- | --- |
| **Summary of requirement** | | **Basis for requirement** | **Annual report reference** |
| Governance – risk management and accountability | Risk management | ARRs – section 14.1 | Pages [16](#_bookmark13) and [18](#_bookmark15) |
| Audit committee | ARRs – section 14.2 | [Page 18](#_bookmark15) |
| Internal audit | ARRs – section 14.3 | [Page 18](#_bookmark15) |
| External scrutiny | ARRs – section 14.4 | [Page 14](#_bookmark11) |
| Information systems and recordkeeping | ARRs – section 14.5 | [Page 2](#_bookmark18)1 |
| Information Security attestation | ARRs – section 14.6 | Not applicable |
| Governance – human resources | Strategic workforce planning and performance | ARRs – section 15.1 | Pages [19](#_bookmark16)–[20](#_bookmark17) |
| Early retirement, redundancy and retrenchment | Directive No.04/18  *Early Retirement, Redundancy and Retrenchment*  ARRs – section 15.2 | [Page](#_bookmark17) 20 |
| Open data | Statement advising publication of information | ARRs – section 16 | [Page 21](#_bookmark18) |
| Consultancies | ARRs – section 33.1 | [https://data.qld.gov.au](https://data.qld.gov.au/) |
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**FAA** *Financial Accountability Act 2009*

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

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

