



# Annual Report 2023-24



QUEENSLAND  
OMBUDSMAN

## Nathaniel Chapman

### *Leaving Our Mark (2023)*

Digital artwork (cover includes elements)

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Nathaniel Chapman is a Goenpul and Yuggera man, also from the Wambia Tribe in Northern Territory and Waka Waka country in Eidsvold, Queensland.

We acknowledge the Traditional Owners of the land throughout Queensland and their continuing connection to land, culture and community. We pay our respects to Elders past, present and emerging.



## Queensland Ombudsman Annual Report 2023-24

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It is also available in paper form on request.

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3 September 2024

The Honourable Yvette D'Ath MP  
Attorney-General and Minister for Justice  
and Minister for the Prevention of Domestic  
and Family Violence  
1 William Street  
BRISBANE QLD 4000

Dear Attorney-General

I am pleased to submit for presentation to the Parliament the Annual Report 2023–24 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 in Appendix D of this annual report.

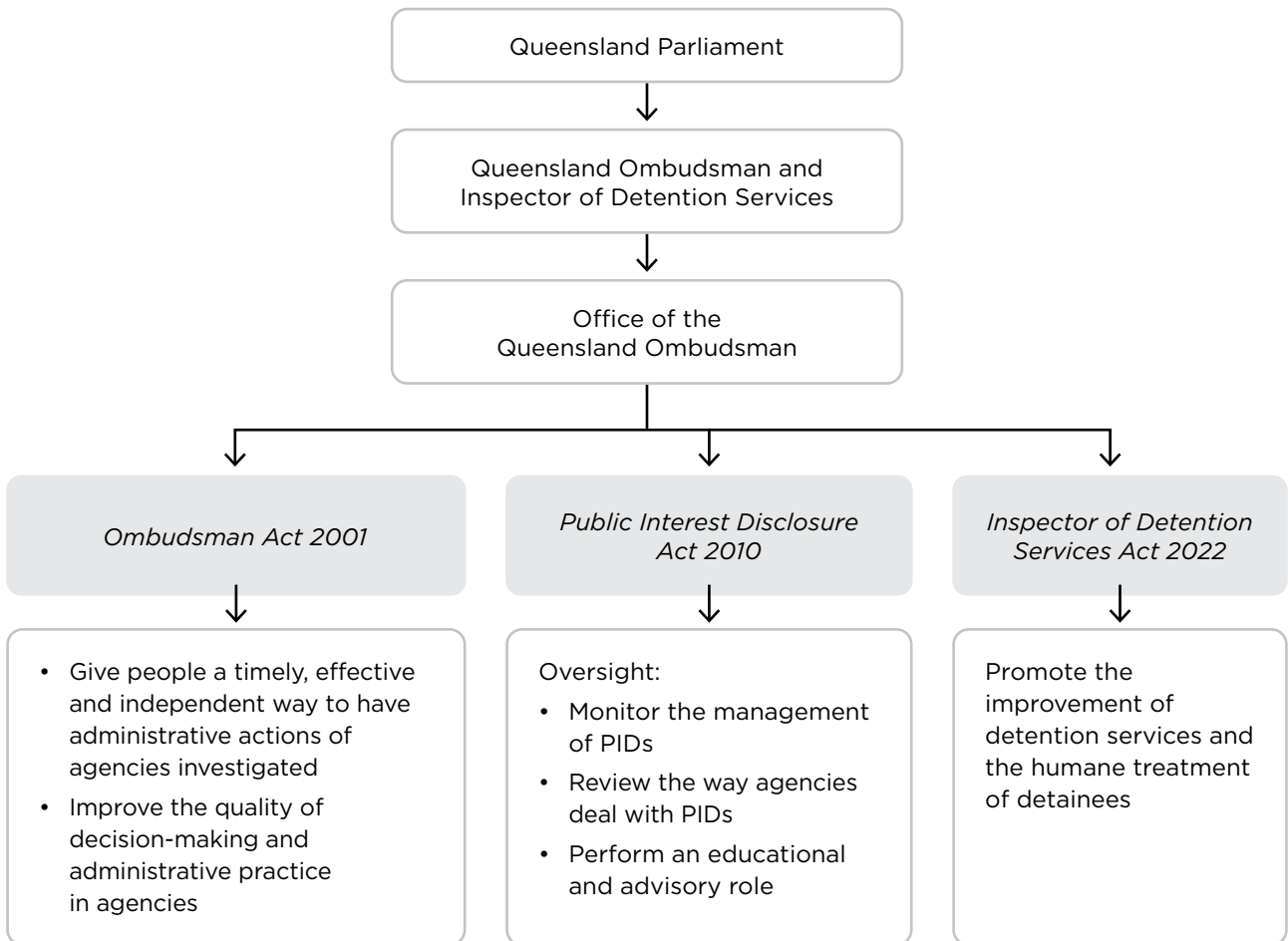
Yours sincerely



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

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# About us



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

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

The Ombudsman has oversight responsibilities under the *Public Interest Disclosure Act 2010* (PID Act). The Office oversees the implementation of the PID Act, reviews the way public sector

agencies deal with PIDs, educates public sector agencies about PIDs and provides advice about PIDs.

The *Inspector of Detention Services Act 2022* (IDS Act) commenced on 1 July 2023. The IDS Act promotes the improvement of detention services and the humane treatment of detainees.

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

# Report by the Queensland Ombudsman and Inspector of Detention Services

## 50 years of service to the community

This year is a significant milestone for the Office.

In 1974, the Office was established under the *Parliamentary Commissioner Act 1974*. When introducing the Bill, then-Premier Bjelke-Petersen stated the 'purpose of this Bill is to create in Queensland a Parliamentary Commissioner of Administrative Investigations, in other words, an ombudsman'. It was 27 years later that Premier Beattie introduced the *Ombudsman Act 2001*, which modernised the 1974 Act and formalised the title of 'Ombudsman'.

The 1974 Act gave the Office its core functions of independently investigating administrative actions of government departments and other government authorities including, universities and local governments. The 2001 Act continued these investigative functions and also ushered in our proactive administrative improvement role.

Over 50 years, the Office has undertaken thousands of investigations. This work has delivered positive change in many forms. Ombudsman recommendations and guidance have helped shape public administration to provide transparency and accountability of services to Queenslanders. Some investigations have explored complex systemic problems. For example, investigative reports have been tabled in the parliament recommending improvements on issues ranging from child safety and forensic disability services to mine safety and councillor conflicts of interest.

Even when complaints do not raise a systemic issue, we acknowledge their importance.

Every complaint is examined impartially and confidentially – principles established by the first Ombudsman, Sir David Longland.

Investigations are not the only way we improve fairness in public administration. Since 2001, the Office has helped public agencies to improve their practices and provide better services. We continue to do this in many ways. Our website offers a wealth of free information including reports, resources, guides, casebooks and checklists. We support the public sector through e-newsletters and by hosting professional development networks for officers working with

complaints and Public Interest Disclosures (PIDs). Our training programs have been delivered to thousands of public sector officers.

We also reach out to Queenslanders to help them to understand our role, and how they can pursue their concerns about government actions. Over the past 50 years, our methods have changed in response to community expectations and emerging technologies. Where once people sent us handwritten letters about their complaints, now we have an online complaint form, available 24/7 on our website. We use automated systems to help redirect people to the right complaints agency. We continue to distribute hardcopy brochures about what we do in the community, and we also offer accessible information about complaints and how to make them from our website. While we now use technology-enabled services to support many aspects of our work, we continue to engage face-to-face at community events and as part of our work in inspections, investigations and training delivery.

## Work in 2023–24

### Established the Inspector of Detention Services

Our obligations under the *Inspector of Detention Services Act 2022* (IDS Act) fully commenced on 1 July 2023. IDS functions include conducting inspections and reviews of detention services and then reporting to parliament. In addition to recruiting a new inspection team for this work, in August 2023, we published inspection standards for youth detention centres and prisons.

In our first year, we inspected prisons, youth detention centres and watch-houses. Our first reports will be released in 2024–25. Further information about the IDS function is provided at page 16 of this report. In accord with the IDS Act, I will provide an annual operations report about IDS activities to parliament.

### Proactively improve public administration

We continued to deliver services that improve public administration through an integrated, multilayered strategy that includes guides, checklists, newsletters, videos, training, officer

networks and advisory services. In August 2023, we published a new checklist for agencies on developing policies.

We are continuing our work as oversight agency for the *Public Interest Disclosure Act 2010* (PID Act). Over the past year, we delivered a mix of PID information sessions. Some are designed for all public sector officers, and others provide more comprehensive content for PID coordinators and support officers. The PID Act report within this annual report (from page 28) provides further details about the oversight functions and PID data trends.

The Office also provided assistance to the Queensland Complaints Clearinghouse Governance Project, including contributions in December 2023 and January 2024 to its Complaints Oversight Board.

## **Respond to complaints about public administration**

We have continued to provide timely, effective and independent investigations under the Ombudsman Act.

In 2023–24, the Office responded to 11,479 contacts, received 6,295 complaints and finalised 1,047 investigations. Through our investigations, we made 178 recommendations for improvement. Of the recommendations made that were responded to prior to 30 June 2024, 177 were accepted by the relevant agencies.

In February 2024, the *Prison overcrowding and other matters report* was published, in accordance with s 53 of the Ombudsman Act. The report made seven recommendations for improvement. The recommendations were accepted without reservation by the Queensland Corrective Services Commissioner.

The outcomes of many other investigations were reported in our *Casebook 2024* in March 2024. This is the fourth issue of the annual casebook series and it continues our focus on shared learnings about improved decision-making.

## **Ensure our services are inclusive**

We have continued our commitment to providing services that are accessible and inclusive for all Queenslanders.

Our website has extensive information about how to make a complaint. It also includes accessibility tools for multi-language translations. The website offers a series of animated videos about our services, with Auslan interpretation and audio descriptions, available via YouTube.

This year, our website recorded more than 227,000 visits, an 11% increase on the previous year.

In June 2023, the Office published four ‘easy read’ documents about our services. ‘Easy read’ documents combine short, jargon-free sentences with simple, clear images to simplify and explain information. One ‘easy read’ publication is focused on how to make a complaint, and the others explain our work in inspection of detention services (prisons, youth detention centres and watch-houses). The documents, designed with input and testing by community groups, are intended to help people with learning disabilities or lower levels of English literacy.

We continued our efforts to engage with local governments and community organisations outside the Brisbane area. This included visits to Townsville, Charleville, Mitchell, Longreach, Gladstone and Cherbourg. This year, 37% of complaints were brought to us by people from outside south-east Queensland, and 27% of complaints were from people who identified as Aboriginal or Torres Strait Islander.

Over the past year, we also resumed our participation in community events, such as the South Bank TAFE Open Day. We participated in the NAIDOC family day at Musgrave Park in July 2024.



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

Our *Strategic Plan 2023–2027* remains unchanged with our vision of 'Fair and accountable public administration in Queensland'. This strategic plan has been used to guide our strong internal focus on governance, including operational planning and monitoring, and risk identification and management.

A skilled, capable and engaged workforce is essential for our service delivery. We continued to provide a wide range of development opportunities to officers, and the Working for Queensland survey in 2024 reported strong results in employee engagement (73%).

This year saw innovations in technology to support our work. For example, our cloud-transition and IT services support flexible working options for officers and our ability to 'pivot' quickly and securely to remote services in response to a business continuity interruption.

Our Audit Committee provides independent assurance and assistance. I would like to take this opportunity to extend my appreciation to committee chair, Mr Gavin Holdway, and members Margot Richardson and Angela Pyke (see report on page 21).

An important element in our external accountability, as an independent integrity agency, is oversight by the parliament's Community Safety and Legal Affairs Committee. I appreciated the opportunity to brief the committee at a public hearing on 29 April 2024. At this hearing, we also provided feedback on a range of issues raised by committee members.

## **Looking ahead**

As much as there has been continuity at the core of the Office's work over the past 50 years, there has also been change, and more is on the way.

On 15 September 2024, new provisions of the Ombudsman Act will commence. Under the new s 12A provision, the Office will have enhanced jurisdiction that enables us to initiate investigations of government services provided by non-government entities. The Office has received additional funding to undertake this expanded remit and our preparations for this new responsibility are well progressed.

We have additional funding to support the work of inspecting new youth detention centres, including the Wacol Youth Remand Facility (due to open at the end of 2024), Woodford Youth Detention Centre and future planned centres.

We have commenced work on changes to our accommodation at 53 Albert Street. In the 2024–25 State Budget, we were funded to undertake a new fit out so that our facilities will meet our present and future needs. We also received additional funding to ensure our IT systems remain contemporary and support data security and service delivery.

## **Thanks**

I thank the people of Queensland for continuing to get in touch with us and seek help over the past 50 years.

I also want to thank the many public sector employees who we engage with in our work for the positive and open way in which they continue to support the performance of the Office.

I would like to take this opportunity to thank the many employees past and present of the Office for their contribution to accountability and improved service delivery in government in Queensland.

## **Anthony Reilly**

Queensland Ombudsman and  
Inspector of Detention Services

# Strategic overview

## Strategic Plan 2023-27

- Vision: Fair and accountable public administration in Queensland
- Purpose: To improve public administration by:
  - investigating administrative decisions
  - helping agencies improve their practices
  - overseeing the system of public interest disclosures
  - improving detention services
- Values: Independence – Respect – Quality – Integrity

Objectives	Indicators	2022-23	2023-24	
		Actual	Target/estimate	Actual
Improve administrative processes and decision-making	→ Average time to complete <b>preliminary assessments</b>	4.6 days	10 days	<b>7.8 days</b>
	→ Proportion of <b>investigations completed within target timeframes</b>	83%	90%	<b>89%</b>
	→ Proportion of investigations resulting in a <b>rectification action</b>	12%	15%	<b>13%</b>
	→ Proportion of <b>recommendations accepted by the relevant agency</b> at time of reporting	100%	90%	<b>97%</b>
Improve public interest disclosure management	→ Proportion of complaints reviewed where <b>original decision upheld</b>	95%	80%	<b>89%</b>
	→ Proportion of <b>complaints received from outside south-east Queensland</b> (target: at least aligned to population)	37%	32%	<b>37%</b>
	→ Participants who report <b>training improves their decision-making capability</b>	96%	80%	<b>98%</b>
Build a sustainable and capable organisation	→ Total salary budget allocated to <b>learning and development</b>	2.7%	2%	<b>1.2%</b>
	→ Rate of <b>permanent separations</b>	16%	5%	<b>9.6%</b>
	→ Rate of <b>sick and unplanned leave</b>	Absent 12.9 days incl. 7.2 sick days	Absent 11.2 days incl. 7.6 sick days <sup>1</sup>	<b>Absent 10.6 days incl. 7.8 sick days</b>

<sup>1</sup> Target is Queensland public sector average, as supplied from the Public Sector Commission. Note: PSC has changed its reporting process, and no longer does an annual total. Instead, it reports a rolling quarterly total.



## Performance and environmental factors

This year, the Office responded to 11,479 contacts (2022–23: 11,837), received 6,295 complaints (2022–23: 7,227) and finalised 6,287 complaints (2022–23: 7,165). The average time to complete preliminary assessments was within target at 7.8 days (2022–23: 4.6 days).

The Office finalised 1,049 investigations and made 178 recommendations to improve administrative actions of agencies. Timeliness for the completion of investigations was near target (actual 89% against a target of 90%). Of the recommendations responded to in the year, 97% were accepted by agencies.

The Office continued to offer a range of training, advisory and information services. This year, 2,605 public officers participated in 128 training sessions to improve public administration. Participants continue to record high levels of satisfaction with training – 98% reported training improved their decision-making capability. Resources on the Office’s website attracted more visits (11% increase on 2022–23).

Operations under the IDS Act fully commenced on 1 July 2023. Inspection standards for Queensland prisons and youth detention centres were published after extensive consultation, and seven inspections of places of detention commenced.

The Office’s workforce, systems and culture supported accountable and sustainable delivery. The Working for Queensland survey results for the Office showed strong results for agency engagement (73%) and executive group leadership (85%).

The Office ended the year in a secure financial position. Operational expenditure was \$14.29 million, a 25% increase from 2022–23. This increase is primarily due to new funding to implement IDS Act obligations.

## Strategic risks and opportunities

The Office engaged with agencies through training programs and public sector networks. During 2023–24, the Ombudsman and Deputy Ombudsman travelled to several regional centres, including Charleville, Mitchell, Longreach and Gladstone. The Office hosted web-based meetings of the public sector Complaint Handlers Network and the Public Interest Disclosure Agency Network Training (PIDANT).

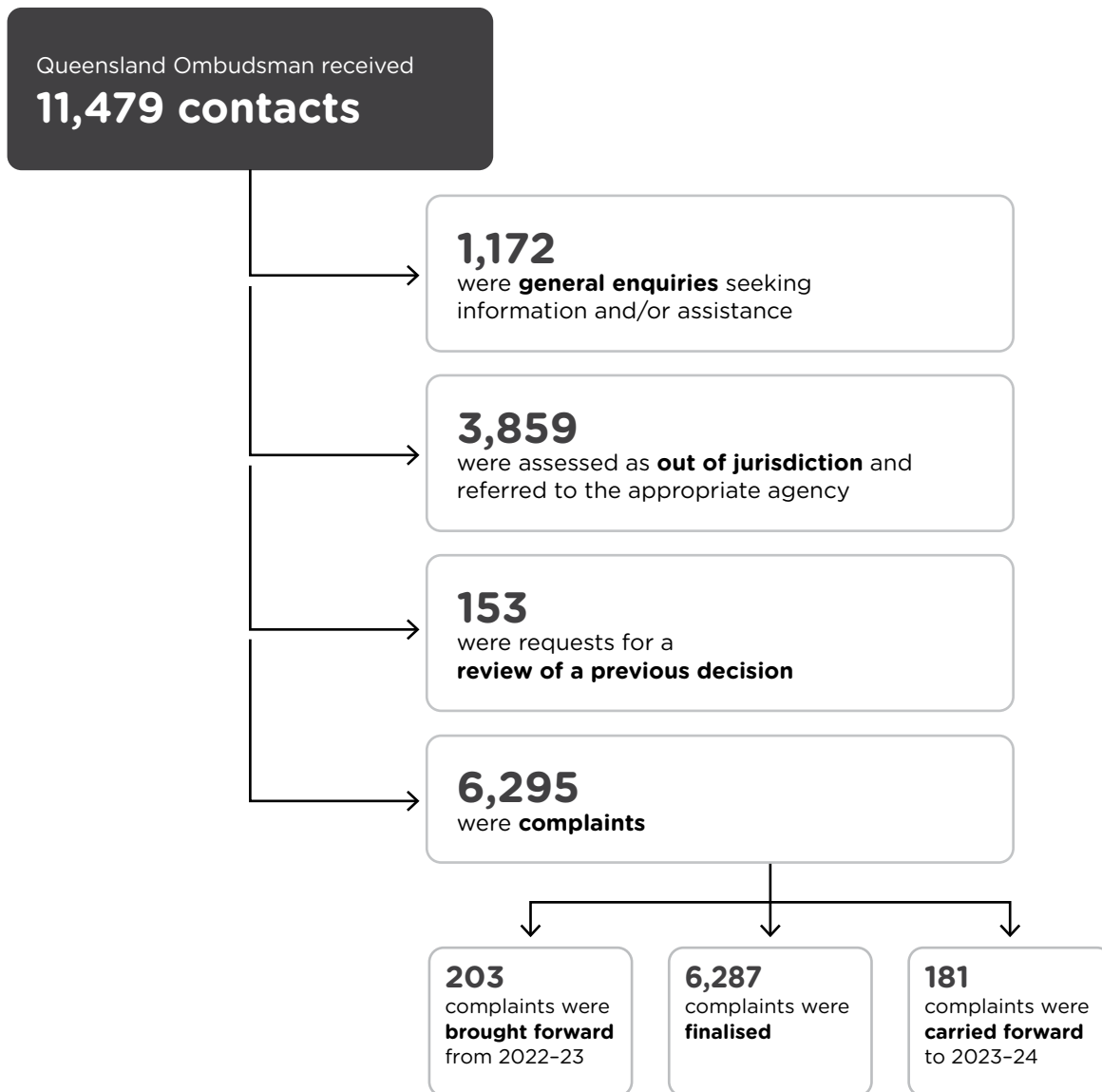
Key governance processes, including reporting to the Queensland Parliament’s Community Safety and Legal Affairs Committee, submissions to the state budget and review by external audit, were successfully undertaken.

Risks to workforce capability were mitigated through active management of workplace health, safety and wellbeing, and a continued focus on learning and development. The permanent separation rate was lower than 2022–23 as nine officers left to take up other opportunities or leave the workforce. The Office successfully recruited new staff to fill vacant positions.

The establishment phase for the new team to undertake work under the IDS Act was completed. New work commenced to prepare for expanded Ombudsman Act jurisdiction to commence in September 2024. This change means the Office will be empowered to initiate investigations of government services provided by non-government entities.

# Investigating complaints

## Contact with the Office



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

## Contacts

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

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

## Complaints

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

- state agencies (68.8%)
- local councils (27.1%)
- public universities (3.9%)
- other (0.1%).

## Human rights

The Office received 1,302 cases that were assessed as involving a human rights element. Common complaint topics included:

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

## Timeliness

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

- 67.5% within 10 days
- 88.5% within 30 days
- 99.8% within 12 months.

## Accessibility

Telephone remains the most common way for people to contact us. About half of all contacts start with a phone call and this includes the Prisoner PhoneLink service (482 contacts this year).

Our website ([www.ombudsman.qld.gov.au](http://www.ombudsman.qld.gov.au)) offers a rich source of information about complaints processes, including links to other complaints agencies. The site is designed for a range of devices and this year 43% of website visitors used mobile phones or tablets.

Our online complaint form is available at any time from the website. Over 40% of complaints are received in this way.

In 2023–24, 18,685 people were directed to a webpage about matters out of the Office's jurisdiction (OOJ) from the online complaint form, and 79,145 people directly accessed Office webpages about OOJ matters. Of these, 48,829 people linked to another complaints body's website.

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

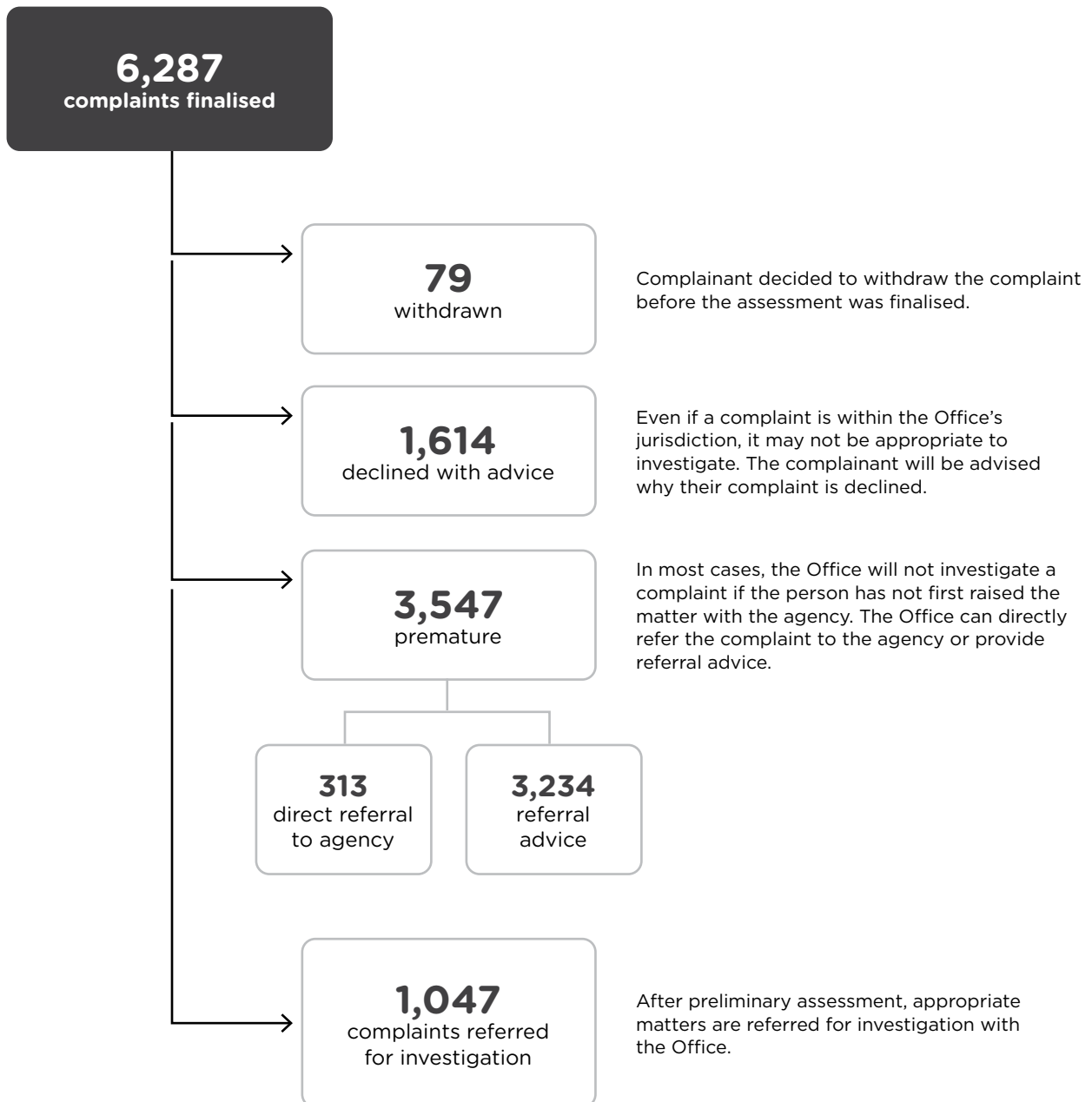
The Office is a certified National Relay Service (NRS) organisation. The NRS is a phone service for people who are deaf or have a hearing or speech impairment.

The Office is committed to being accessible to all Queenslanders. In 2023–24, of the cases that provided demographic information:

- 27% identified as being Aboriginal and/or Torres Strait Islander
- 16% identified as having a special need
- 11% identified as having a home language other than English
- 37% were based outside south-east Queensland.

Further information in Appendix B, Table 22.

## Complaints



## Preliminary assessment

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

- helping them to make their complaint directly to the agency involved, if they have not 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 Office of the Health Ombudsman (OHO)
- 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 7.8 days.

See Appendix B for more detailed information.

## Complaints process

Before this Office starts to investigate a complaint, we usually give the agency involved the opportunity to address the problem through its 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 its website.

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

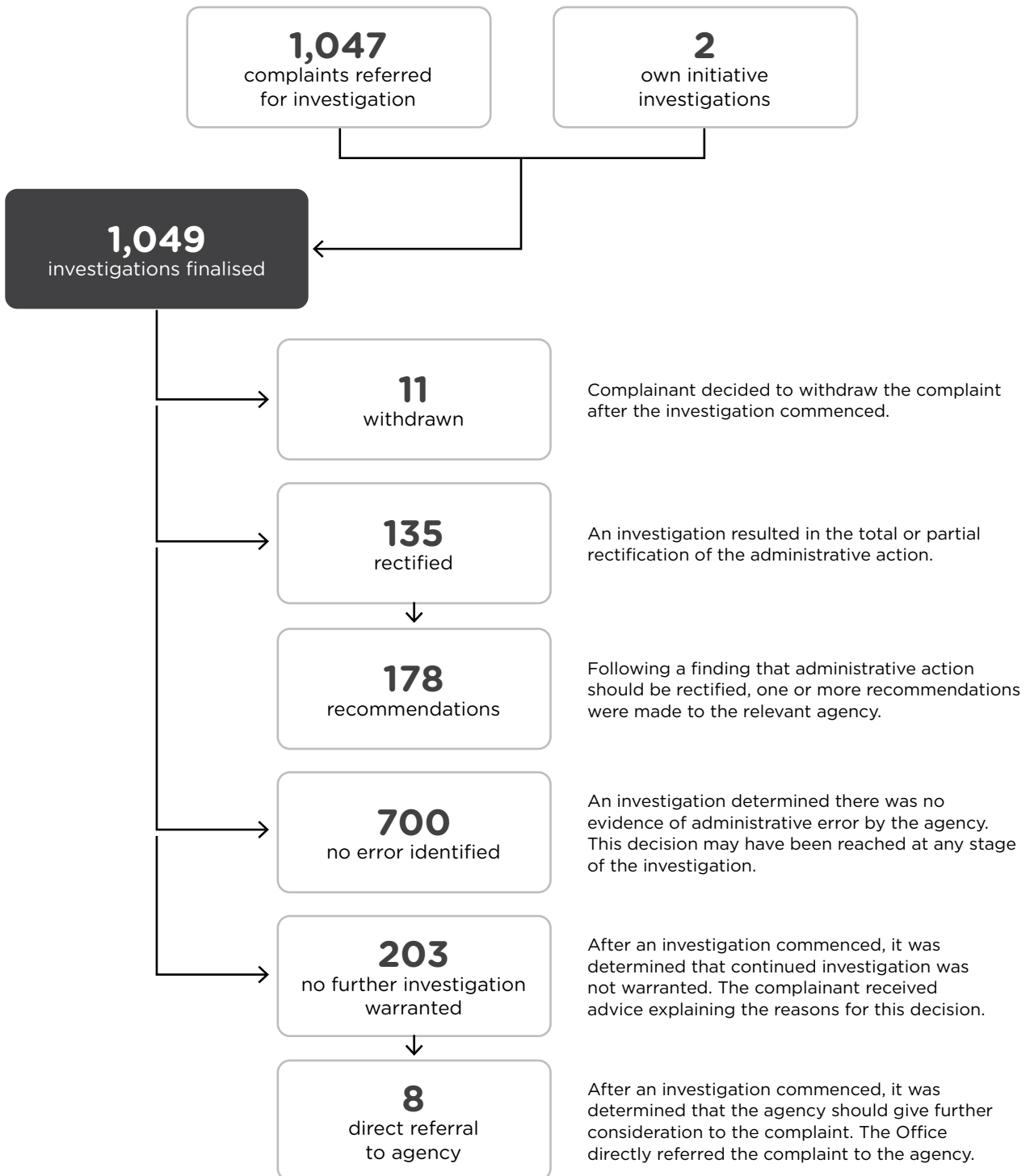
If a complainant is dissatisfied with the agency's response, the second step is for the complainant to request an internal review of the decision under the agency's CMS.

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

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

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

## Investigations





## Investigation of administrative actions

A core function for our Office is to investigate complaints about state agencies (which includes government departments and 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 enquiry 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 57.5 days.

## Recommendations

This year, the Ombudsman made 178 recommendations to agencies.

Most recommendations asked agencies to:

- review a decision (35%)
- provide a better explanation or reasons for a decision (21%)
- improve a policy or procedure (20%)
- change a decision (11%)
- expedite an action (6%).

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 2023–24, 125 recommendations provided direct benefit, and 53 recommendations were systemic. Of the recommendations made and responded to in 2023–24, agency acceptance of recommendations was 97%.

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

## Insights

### Decrease in complaints about Queensland Health

This year saw complaints about Queensland Health almost halve, with 541 complaints received compared with 1,039 complaints in 2022–23. This was mostly due to a decrease in complaints about COVID-19 hotel quarantine fee waiver decisions, which had been the source of most of the complaints received in the previous year.

### Continued higher volume of complaints about the Office of the Health Ombudsman

Complaints about the OHO decreased to 133 in 2023–24 compared to 153 complaints in 2022–23. While lower than the last financial year, the number was still significantly higher than the 83 complaints about the OHO that we received in 2021–22.

The number of complaints made to us increased after the OHO suspended its internal review function in June 2022. The OHO advise that this was done in response to advice it received that the Health Ombudsman is unable to remake a decision under the *Health Ombudsman Act 2013* in reliance of s 24AA of the *Acts Interpretation Act 1954*. This meant the Health Ombudsman was not empowered to make a new decision in the event an internal review found it was warranted. Until the Health Ombudsman is successful in seeking legislative reform to address this matter, the right of review for OHO complainants remains with this Office.

### Complaints about assistance programs

The Queensland Rural and Industry Development Authority (QRIDA) administers government financial assistance programs, including loans, grants and rebates. During the financial year, we liaised with QRIDA regarding both specific complaints and more generally about the wide range of schemes it administers and its approach to various administrative challenges. We also continued to work with and monitor QRIDA's implementation of a number of administrative improvement actions it agreed to take following complaints dealt with in the previous financial year. This has seen improvements to QRIDA's processes and communication with applicants. While the number of complaints we received about QRIDA increased to 74 this year, compared to 24 in the previous year, this appears to reflect the high-volume schemes administered by QRIDA during the year, such as climate smart energy savers and zero emission vehicle rebates.

We have also engaged with the Department of Energy and Public Works and the Queensland Reconstruction Commission regarding the Disaster Resilience Program. This includes the Resilient Homes Fund, which provides for resilience measures to reduce the effort, cost and time to recover from disasters. We received a briefing about the program, its eligibility criteria and complaints process, and liaised regarding specific complaints.

## Sharing learnings from investigations

This Office has been working with the department responsible for housing to improve its service to the community. We continue to meet quarterly with representatives of the department to discuss a range of matters, including the impacts on the department of various machinery of government changes, complaint trends, a review of the categories used to collect complaints data, and the liaison arrangements between the department and this Office to support timely complaint resolution. We have also been monitoring and supporting the department's actions towards achieving an effective CMS resulting from recommendations made by this Office in 2021.

This year's complaints received data has shown a decrease in council complaints of 8% (from 1,865 to 1,709). The decrease is partly explained by a reduction in complaints about the City of Gold Coast from 341 in 2022–23 to 197 in 2023–24. In 2022–23, parking complaints about the council were elevated, but reduced in 2023–24. The elevated number in 2022–23 was addressed through discussions with senior council officers, who worked with us to understand and address the reasons for the spike in complaints. Actions taken by the council appear to have brought the complaint numbers back to historical levels in 2023–24. Across all the categories of complaint, parking was the issue most complained about, followed by complaints about council property and infrastructure maintenance.

The Office recognises the importance of early and effective engagement with agencies in resolving complaints. Considering this, the Office has adopted new and better ways to work with agencies, including the making of observations. These observations provide guidance on opportunities to improve agency administrative actions both systemically and for individual complaints.

## Own-initiative investigation related to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability

On 5 September 2023, the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (Disability Royal Commission) published a report about public hearing 33. The Disability Royal Commission's public hearing 33 examined the violence, abuse, neglect and deprivation of human rights experienced by two young men with disability over 20 years. The report made a number of recommendations, including that the State of Queensland conduct an independent review into the powers and responsibilities of all the departments and agencies that engaged with the family.

The Ombudsman commenced an own-initiative investigation on this matter under s 18(1)(b) of the Ombudsman Act on 15 September 2023. More information is available on the Office's website.

## Public reports

Public reports by the Ombudsman bring systemic issues to the attention of the Queensland Parliament, public sector agencies and the community.

The Office published one major public report in 2023–24:

- *Prison overcrowding and other matters report: An investigation in response to a reference by the Legal Affairs and Safety Committee of the Queensland Parliament* (February 2024)

The full report is available on the Office's website.

# Improving decision-making

## Engagement, training and advice



## 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 and PID management. In 2023-24, the Office delivered training in online and face-to-face settings. Feedback from participants was very positive (98% reported the training improved their decision-making capability).

The Office continued to respond to requests for advice from agency officers about improving public administration. See Appendix B for information on training delivered. Information on PID-specific training and advice is also included in the PID oversight report (page 28).

### Casebook 2024

The Office published *Casebook 2024*, a collection of outcomes achieved through our investigations. Topics included improving communication and community engagement, ensuring procedural fairness and prioritising human rights in decision-making. This is the fourth issue of the annual casebook series that helps to inform the community about the work we do for all Queenslanders.

Casebooks are a tool for shared learning that helps to build greater knowledge about fair and accountable public administration. In 2023-24, *Casebook 2024* was downloaded 620 times.

## Engagement

Helping people to know how and when to make a complaint is an important strategy to support fairness in public administration. We work with many others, including community groups, government agencies, other ombudsman offices, integrity agencies and complaint-handling bodies throughout Queensland.

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

We participate in forums, conferences, community events, webinars and presentations. This year, we attended the TAFE Welcome Day in February and prepared resources and activities for the Musgrave Park Family Fun Day to celebrate NAIDOC Week held in July 2024.

### Easy read documents

In 2023-24, the Office released new 'easy read' guides. These documents help to explain what we do:

- Queensland Ombudsman - how to make a complaint and what to expect
- Inspector of Detention Services - what we do on an inspection and what happens afterwards (specific versions for prisons, youth detention centres and watch-houses).

The easy read format combines short, simple sentences with images to simplify complex information so it's easier to understand. It is a writing style for people who are not familiar with English, or have learning disability or low literacy.

The Office conducted user testing on these documents with people who have relevant experience of living with disability, low literacy and/or being detained.

## Networks

### Public Interest Disclosure Agency Network Training

The Office continues to steer the PIDANT, which is a quarterly program that provides training on core and contemporaneous PID issues with a network of key external stakeholders and agency PID coordinators. Further information can be found in the PID report on page 28.

### Complaint Handlers Network

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

In 2023-24, the CHN delivered five training sessions to state and local government stakeholders, with 398 participants.

# Inspector of Detention Services

As required by s 21 of the *Inspector of Detention Services Act 2022* (IDS Act), the Inspector will report annually on operations during the financial year. The report must be given to the Speaker and the Minister no later than 31 October, and the Speaker must table a copy of the report in the Legislative Assembly within 14 sitting days. The IDS Act operations report will include more detailed information about the work of the Inspector of Detention Services.

The purpose of the IDS Act is to improve detention services, with a focus on promoting the humane treatment of detainees and preventing detainees from being subjected to harm.

The IDS Act establishes a framework for achieving its purpose:

- review of detention services and inspection of places of detention
- independent and transparent reporting.

The Inspector is required to inspect each youth detention centre every year and inspect each prison that is a secure facility at least once every five years.

Under the IDS Act, the Ombudsman is also the Inspector of Detention Services.

The Office of the Queensland Ombudsman's executive and corporate teams provide organisational support to the Detention Services Inspection Unit (DSIU). At 30 June 2024, DSIU establishment was 14 full-time equivalents (FTEs).

## Legislation, regulation and standards

The IDS Act fully commenced on 1 July 2023. Some administrative parts of the IDS Act had commenced on 9 December 2022 to allow establishment activities, such as hiring of staff, before formally commencing operations.

The Inspector of Detention Services Regulation 2023 commenced on 1 July 2023. The regulation establishes that the Brisbane City and Southport watch-houses are places of detention prescribed for five-yearly inspection.

Setting inspection standards is a function of the Inspector under the IDS Act. Inspection standards for Queensland prisons and Queensland youth detention centres were published by the Inspector in August 2023. The development of these standards was informed by extensive consultation with government and community organisations, consideration of the *Human Rights Act 2019*, relevant international instruments and inspection standards in other Australian jurisdictions.

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

## Inspections

Undertaking an inspection is a complex, multi-staged process. Broadly, each inspection consists of five phases: planning; evidence review and interviews; onsite inspection; analysis and reporting.

In 2023–24, seven inspections of places of detention commenced:

- Brisbane Youth Detention Centre
- Cairns Watch-house
- Cleveland Youth Detention Centre
- Murgon Watch-house
- Palen Creek Correctional Centre
- Southern Queensland Correctional Centre
- West Moreton Youth Detention Centre.



## Reporting

The reports on inspections will be public after tabling in the Queensland Parliament. Work on the public reports for each of the inspections commenced in 2023–24 is underway.

Compliance with s 24 of the IDS Act requires the Inspector to give a draft report, at least six weeks prior to tabling in the parliament, to the ‘notifiable entity’, with a notice stating that the entity may make a submission about the report. For example, an inspection report relating to a prison must be provided to the chief executive (corrective services). The Inspector must consider entity submissions received in response to a draft report, and may decide to amend the report.

## Looking ahead

In 2024–25, the Inspector will:

- finalise reports on inspections commenced in 2023–24
- undertake required inspections of youth detention centres and make further progress towards the five-yearly review of prisons in Queensland
- progress inspection standards for watch-houses.

# Authority, accountability and performance

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

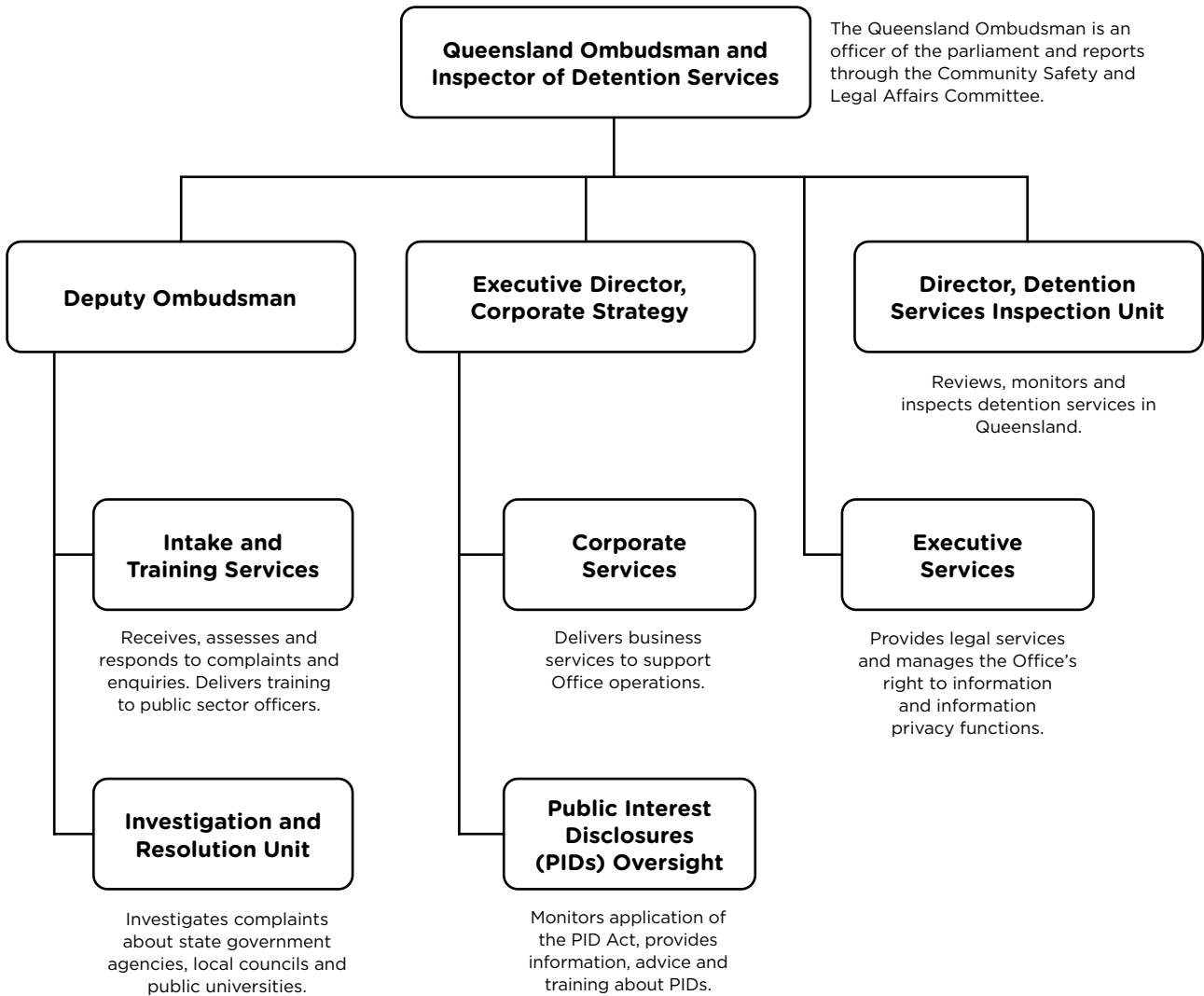
- powers to investigate administrative matters under the *Ombudsman Act 2001*
- oversight of the *Public Interest Disclosure Act 2010*
- mandatory review processes and other powers under the *Inspector of Detention Services Act 2022*.

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

## External accountability

Activity	Description
Community Safety and Legal Affairs Committee	The Ombudsman and Inspector of Detention Services (Ombudsman) is an officer of the parliament and reports through this committee. The Ombudsman meets annually with the committee after the tabling of the Office's annual report. A transcript of the hearing is published on the parliamentary website. The Ombudsman last met with the committee in April 2024.
Estimates hearing	The Ombudsman attends the hearing as chief executive of the Office. Briefings are prepared in consultation with the Department of Justice and Attorney-General.
Service Delivery Statement	Annual financial and non-financial performance information is published as part of the state budget papers.
Annual report	A full and complete disclosure of financial and non-financial performance information is tabled in the Queensland Parliament.
Strategic review of the Office	Section 83 of the <i>Ombudsman Act 2001</i> establishes arrangements for strategic reviews of the Office. The last strategic review report was completed in January 2018. From 1 March 2023, the period between strategic reviews changed from seven years to five years, with transitional arrangements for the next strategic review to commence within seven years of the last review.
External audit - Queensland Audit Office	The Queensland Audit Office (QAO) undertakes an external audit role for the Office and monitors compliance with financial management requirements in accordance with the revised auditing standard <i>ISA 720: The Auditor's Responsibilities Relating to Other Information</i> . A final version of the annual report will be reviewed by the 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 2023-24. See Appendix C: Audited financial statements.

## Organisational structure



During 2023–24, the Office operated under its *Strategic Plan 2023–27*, which frames the Office’s strategic vision, purpose, objectives, key performance indicators, and strategic risks and opportunities. The Office’s *Operational Plan 2023–24* 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 2023–24, the Office had a two-tiered governance structure made up of the Executive Leadership Team and the Senior Management Team.

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

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

As at 30 June 2024, the SMT comprised:

- Ombudsman and Inspector of Detention Services (Chair)
- Deputy Ombudsman
- Executive Director – Corporate Strategy
- Director, Detention Services Inspection Unit
- all officers appointed as Assistant Ombudsman
- Chief Financial Officer.

## ELT members

### Anthony Reilly

#### Ombudsman and Inspector of Detention Services

Mr Reilly commenced duties as Queensland Ombudsman on 10 July 2020. On 9 December 2022, he commenced duties as the Inspector of Detention Services. Mr Reilly was reappointed in these roles for a further term to 9 July 2026.

Mr Reilly 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.

Ms Pyke’s 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**  
**Executive Director - Corporate Strategy**

Ms Robertson is currently acting in the role of Executive Director-Corporate Strategy.

Ms Robertson has responsibility for leading the corporate services teams and the PID oversight function. She has more than 30 years experience in Queensland public sector agencies, including the Department of Justice and Attorney-General and the Department of Employment and Industrial Relations.

With over 12 years of service with the Office, Ms Robertson has undertaken senior roles in PID oversight, governance, communication and project implementation. She holds a Bachelor of Business, a Graduate Diploma in Business Administration, a Graduate Certificate in Professional Legal Studies and is a graduate of the Governance Institute of Australia's Effective Director Course.

## Audit Committee

The Office's Audit Committee provides independent assurance and assistance to the Ombudsman on its 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 2023-24, the committee's role included oversight of:

- financial statements
- risk management
- internal control
- performance management
- internal audit and external audit arrangements
- compliance
- reporting.

The QAO, as external auditors, made no significant audit findings and did not raise any issues during the year. At each committee meeting, the QAO was represented and provided information on issues to help improve practices.

The committee, which met four times in 2023-24, complied with the terms of its charter, had due regard to the Queensland Treasury *Audit Committee Guidelines*, and overviewed the finalisation of the annual financial statements of the Office.

As at 30 June 2024, the committee comprised two independent external members and an internal member:

- Mr Gavin Holdway, Chair and external member
- Ms Margot Richardson, external member
- Ms Angela Pyke, Deputy Ombudsman.

Only external members are eligible to receive payment for their work on the Audit Committee. In 2023-24, Mr Holdway received \$4,875.

## Internal audit

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

The Office continued to engage O'Connor Marsden & Associates Pty Ltd (OCM) to deliver internal audit functions. Mr Wayne Gorrie (Partner, OCM) is the nominated Head of Internal Audit in accord with s 78 of the *Financial Accountability Act 2009* and has delegated responsibilities. OCM performed its internal audit function in accordance with the Office's Internal Audit Charter.

In 2023–24, the internal audit function reviewed and revised the Office's *Strategic Internal Audit Plan 2024–26*, including a risk assurance map. This process included a review of the Office's strategic plan, risk registers and performance reports (financial and non-financial), and consultation with the Office's senior management.

In other works, the internal audit function:

- delivered audit reports on Microsoft 365 implementation, Intake Services, Training Services and *Inspector of Detention Services Act 2022* program readiness
- commenced an audit of Ombudsman Act investigation processes
- monitored the implementation of internal audit recommendations.

## Risk management

The Office's risk management framework was informed by its *Strategic Plan 2023–27*, 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 2023–24 by:

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

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

### **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 internal training
- ongoing training for decision-makers within the Office.



## Workforce policy and performance

### Workforce arrangements

Ombudsman officers are employed under the Ombudsman Act. The terms and conditions of officers are set by the Governor-in-Council and are generally aligned to public service standards. The Office has a current Queensland Ombudsman Certified Agreement 2022, which has a nominal expiry date of 31 October 2025.

### Workforce profile

As at the last payroll of 2023–24, 93 officers were employed on a full-time, part-time or casual basis, equating to 78.4 FTEs.

Women held 56% of senior roles and made up 74% of officers overall. At year end, the Office's equal employment census completion rate was 66%. Census data showed 5.4% of officers identified as having a disability, 8.6% identified as having a language other than English as their first language, and 2.2% of 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 and study arrangements. The Office also provides facilities for nursing parents.

In 2023–24, each officer took an average of 10.6 days of unplanned leave, of which 7.8 days were recorded as sick leave. The Office's permanent separation rate was 9.6% (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 Sector Commission. The 2023 survey reported strong results in employee engagement (73%), executive group leadership (85%) and the honesty and integrity of senior management (91%). After the survey, officers were invited to provide further feedback on the findings, including recommendations for improvement.

### Strategic Workforce Plan actions

This year, the Office continued work on its *Strategic Workforce Plan 2022–25*, which included the following strategies and actions.

#### Talented people join us

The Office undertook significant work to establish the DSIU, including recruitment of 14 FTE specialist roles, for which over 360 applications were received.

The Office continued to attract strong pools for Queensland Ombudsman position vacancies, with an average pool of 42 candidates per position advertised. The Office also continued its focus on candidate care, with an average time to recruit of 21 days.

#### Grow our abilities

The Office prioritised the onboarding and development of new starters in the DSIU to ensure the success of the new unit and its ability to commence delivering services as part of our core functions under the IDS Act. The Office also planned and delivered a comprehensive learning and development calendar, with particular focus on recruitment and selection training and writing skills.

#### This is a great place to work

The onboarding process for new starters has been continuously refined, with most induction training now being provided through a Learning Management System. The Office also developed an induction presentation for new employees, which included a brief presentation from all members of the SMT and ELT, to provide staff with an overview of the primary functions of the Office. The Office continues to support flexible work arrangements and engagement through contemporary hybrid working-at-home and office patterns using a range of technology tools.

## Growing our culture of accountability and performance

This included integrity check-in training delivered to all staff to ensure embedding of knowledge in Code of Conduct, PIDs, preventing fraud and corrupt conduct, and managing conflicts of interest.

## Health, safety and wellness

The Wellness, Health and Safety Committee continued its role of being a consultative forum to facilitate cooperation between managers, workers and teams to identify early and resolve health, safety and wellbeing concerns.

The Office continued to support its internal Wellbeing Referral Officer network. Wellbeing Referral Officers are trained to assist colleagues, in a voluntary capacity, on issues related to bullying, harassment, discrimination, or family and domestic violence.

The Office promoted free flu vaccinations and provided information to officers on health and wellbeing. Officers are also offered free access to workstation ergonomic assessments and an Employee Assistance Program.

## Code of Conduct

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

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

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

The Office employs 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
- having regard to the code and relevant documents in the preparation of administrative policies, 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 2023–24 provided a schedule of training and development skills focused on three areas:

- leadership
- technical skills
- health and wellbeing.

Courses provided include Leading with Impact and People Matters leadership programs, Cultural Diversity, Statutory Interpretation and Human Rights workshop, Plain Language foundations, Creating Respectful Workplace Relationships, Recruitment and Selection, and Project Management.

The Office's values of 'integrity', 'independence', 'respect' and 'quality' were integral to the *Strategic Plan 2023–27*. These values were reflected in staff induction, the development of policies and procedures, and staff development activities.

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

## Information systems and recordkeeping

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

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 2023–24, the Office continued to improve record and information management by:

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

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

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

### Open data

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

Information about the Office's complaints and training data is also made available on the Office's open data strategy web page ([www.ombudsman.qld.gov.au/about-us/right-to-information/open-data-strategy](http://www.ombudsman.qld.gov.au/about-us/right-to-information/open-data-strategy)).

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

No overseas travel was undertaken in 2023–24.

## Client satisfaction with our services

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

The survey measures the Office's performance against four service elements – helpfulness, respectfulness, professionalism and timeliness. Overall in 2023–24, 35% of clients were satisfied or very satisfied with the Office's performance across all service elements, while 55% 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 98% 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 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 2023–27*, Service Delivery Charter, s 264 of the *Public Sector Act 2022* and s 97 of the HR Act.

In 2023–24, 10 service delivery complaints were received and assessed as serious. Two complaints were assessed as human rights complaints and were partially substantiated.

Other complaints related to delays, poor customer service, a denial of natural justice, lack of feedback, unfair treatment or tone. All complaints received were closed during the year. Three matters were substantiated, and an additional three matters were partially substantiated.

### Internal review of decisions

A complainant may request an internal review if they are dissatisfied 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 2023–24, 153 internal review requests were received and 148 finalised:

- the original decision was confirmed in 82 cases
- reviews were withdrawn by the complainant or declined by the Office in 56 cases
- decisions were not upheld in 10 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 2024–25.

In 2023–24, the Office reported a balanced actual position with total income equal to total expenses of \$14.290 million, after recognising an appropriation payable to the Consolidated Fund of \$0.383 million.

Total operational expenditure in the 2023–24 financial year was \$14.290 million. This represents a \$2.85 million (or 25%) increase from the prior year.

	2021–22	2022–23	2023–24
Budget	\$9.505M	\$9.906M	\$14.427M
Actual	\$9.062M	\$11.442M	\$14.290M

## Funding and revenue

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

## Expenses

The biggest cost in delivering the Office's services is employee expenses, which, combined with payments to employment agencies, represent 80% of total expenditure. A further 5% is committed to accommodation rental, 6% to consultants and/or contractors, with the remaining 9% expended on general operating costs, including system improvements, other property expenses, and information and telecommunication costs.

## Assets

At 30 June 2024, the Office's assets totalled \$2.723 million, which comprised:

- cash at bank, \$1.954 million
- receivables and prepayments, \$0.502 million
- property, plant and equipment, \$0.266 million
- intangible assets, \$0.001 million.

## Liabilities

As at 30 June 2024, the Office's liabilities totalled \$0.961 million, which comprised:

- payables, \$0.588 million
- accrued employee entitlements, \$0.373 million.

## Financial statements

See Appendix C for the audited financial statements.

# Public interest disclosure oversight report

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

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

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

This section of the annual report covers the 2023–24 oversight functions as required by s 61 of the PID Act.

## PID reporting

Public sector agencies have obligations under the PID Act to:

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

Public Interest Disclosure Standard 3/2019 sets out:

- the information required
- how it is to be submitted
- timeframes in which the data should be reported and updated.

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

## Information disclosed

Agencies are required to report to the oversight agency about matters assessed as PIDs under ss 12 and 13 of the PID Act. Annual report data is based on the date public sector agencies enter the information in RaPID.

## PIDs reported by disclosure type

Total PIDs reported in 2022–23 included 660 disclosures recorded by a single Hospital and Health Service (HHS) that related to matters reported in earlier years. When adjusted to exclude the 660 historical matters, there were 2,187 PIDs reported in 2022–23, compared to 2,305 PIDs reported in 2023–24. This shows an annual increase of 5.4% in the number of PIDs reported by agencies in Queensland.

Corrupt conduct continues to make up the majority of PIDs reported, totalling 91.3% of the types of PIDs recorded (2022–23: 92.1%; 2023–24: 91.3%).

## PIDs reported by agency type

State government departments continued to report the highest number of PIDs. The total number of PIDs reported from this sector was 1,096, a 10.5% decrease compared to the previous year.

The most significant change was in PIDs reported by HHSs. After excluding the 660 historical PIDs in the previous year (see above), there was a 45.7% increase in PIDs recorded by HHSs in 2023–24. In 2022–23, 564 PIDs were reported (adjusted to remove historical PIDs), while in 2023–24, 822 were reported.

## PIDs reported by discloser type

PIDs by internal employees, managers, supervisors and role reporters continued to dominate, with 89.3% of PIDs recorded by disclosers from within the agency (2023–24: 1,972).

The number of PIDs reported by officers to their own agency increased by 5% (2022–23: 1,073; 2023–24: 1,127). PIDs made by employees of other public sector entities remained relatively consistent with the previous year (2022–23: 67; 2023–24: 65).

The number of PIDs reported by managers or supervisors to their own agency was consistent (2022–23: 257; 2023–24: 261).

Following the previous year's increase in PIDs by role reporters due to historical HHS data, there was a return to former trends (2021–22: 486; 2022–23: 1,189; 2023–24: 584). Data showed a 10.4% increase in role reporter PIDs, when excluding the 660 historical disclosures.

PIDs by self-identified members of the public continue to account for a very small number of disclosures (1.9%).

## Finalisations

In 2023–24, agencies finalised data on 1,991 PIDs. In total, 250 PIDs (12.6%) were closed because the agency decided that no action was required in accordance with s 30 of the PID Act. This is a significant decrease from 20% recorded in 2022–23 (2022–23: 438; 2023–24: 250). The number of PIDs closed following commencement of an investigation was similar to the previous year (2022–23: 1,753; 2023–24: 1,741).

Of the 250 PIDs where an agency decided no action was required:

- 87 were closed in accordance with s 30(1)(a) because the PID had already been investigated or dealt with by another appropriate process (a 20.3% decrease from 2022–23)
- 102 were finalised under s 30(1)(b) on the basis the PID should be dealt with by another appropriate process (an increase of 17.4% from 2022–23)
- 37 were not actioned because the age of the information made it impracticable to investigate, as provided by s 30(1)(c) (a 10.6% increase from 2022–23)
- 16 were assessed under s 30(1)(d) as not requiring action on the grounds that the disclosure was too trivial to warrant investigation, or dealing with the PID would unreasonably divert the agency from the performance of its functions (consistent with 2022–23)
- 4 were reportedly not dealt with due to both s 30(1)(a) and s 30(1)(c) – that there was another appropriate process and because of the age of the information (a 13.3% reduction compared to 2022–23)
- 18 PIDs were closed due to another ground or combination of grounds under s 30 (4.8% more than the 2022–23 period).

## Investigations

An investigation was commenced in response to 1,741 PIDs. However, in 199 (11.4%) cases, the investigation was discontinued without making a finding in relation to alleged wrongdoing. This is comparable to the rate of discontinuation in the previous year (2022–23: 10.7%; 2023–24: 11.4%).

Agencies provided the following explanations for discontinuing an investigation:

- unavailability of the subject officer
- insufficient evidence to proceed
- discloser's unwillingness to participate
- decision to deal with the matter by another process including referral to the Queensland Police Service for court proceedings
- referral to another agency
- impacts of passing of time on evidence.

After excluding discontinued investigations, 76.7% of PIDs investigated and finalised in 2023–24 were either totally or partially substantiated, a 2.3% increase from 2022–23. In keeping with the previous year, the majority of completed PID investigations resulted in a 'totally substantiated' finding.

Of the 1,542 investigation outcomes finalised in 2023–24, irrespective of the original date of disclosure:

- 965 (62.6%) were totally substantiated
- 217 (14.1%) were partially substantiated
- 360 (23.3%) were not substantiated.

The rate of substantiation for investigated PIDs opened, completed and closed within the 2023–24 financial year remained sound, with 79.2% of same year investigation outcomes resulting in a total or partial substantiation (553 matters out of 698 completed investigations; 145 not substantiated).

There were a number of cases closed in 2023–24 that showed lengthy periods between the date of



disclosure and investigation conclusion. In 2023–24, PID cases finalised included:

- 1 matter raised in 2016–17
- 7 PIDs received in 2017–18
- 34 disclosed in 2018–19
- 72 dating from 2019–20
- 109 reported in 2020–21
- 272 entered in 2021–22
- 536 recorded in 2022–23.

### Education and advice

In meeting the educational and advisory role under the PID Act, in 2023–24, the Office:

- presented 59 PID training sessions to a total of 1,140 participants
- delivered four PIDANT webinars with more than 479 attendees (in some cases, multiple agency employees will attend a webinar through an individual registration)
- distributed a monthly e-newsletter, *PIDmail*, to more than 1,000 subscribers.

PIDANT webinars and *PIDmail* e-newsletters support PID coordinators and agency officers involved in assessing, managing, investigating and dealing with PIDs by informing them of new legal precedents, highlighting best-practice PID management and referring them to useful resources.

Overall, total participant engagement increased 2.9% in 2023–24 (2022–23: 1,573; 2023–24: 1,619). In 2023–24, the Office transitioned to a web-based PID training feedback survey, resulting in a significant increase in the response rate (2022–23: 201; 2023–24: 382). All 382 respondents reporting the training will improve their PID decision-making capability.

This year, more agency officers contacted the PID team (2022–23: 916; 2023–24: 1,271).

Enquiries included:

- 205 advice requests (e.g. interpretation and application of the PID Act and standards, PID management advice, support, and reprisal risk assessment/prevention/remediation)
- 2 feedback requests (e.g. policy/procedure reviews, feedback on templates)
- 441 RaPID assistance requests (e.g. delete user, add user, delete case, edit case, reset password)
- 450 engagement requests (e.g. PIDANT, training, *PIDmail*)
- 173 other enquiries (not elsewhere categorised).



## PIDs reported by disclosure type

		2021-22	2022-23 <sup>1</sup>	2023-24
PID Act s 13	Corrupt conduct	1,794	2,623	2,104
	Maladministration	135	78	54
	Misuse of public resources	33	31	15
	Public health or safety	36	34	29
	Environment <sup>2</sup>	4	2	1
PID Act s 12	Disability	46	44	52
	Environment <sup>2</sup>	17	6	21
	Reprisal	27	29	29
<b>Total<sup>5</sup></b>		<b>2,092</b>	<b>2,847</b>	<b>2,305</b>
<p>1. PIDs reported to the Ombudsman in 2022-23 included 660 PIDs first disclosed to an HHS in earlier financial years. See page 28 of this report for further information.</p> <p>2. Disclosures of information about substantial and specific danger to the environment can be made by any person under ss 12(1)(b) and (c) of the PID Act, and by public officers under s 13(1)(c).</p> <p>3. A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type.</p>				

## PIDs reported by discloser type

	2021-22	2022-23 <sup>1</sup>	2023-24
Employee of agency <sup>2</sup>	930	1,073	1,127
Manager/supervisor of agency	215	257	261
Role reporter <sup>3</sup>	486	1,189	584
Employee of another public sector agency	94	67	65
Member of the public	31	37	43
Anonymous	171	139	127
<b>Total<sup>4</sup></b>	<b>1,927</b>	<b>2,762</b>	<b>2,207</b>
<p>1. PIDs reported to the Ombudsman in 2022-23 included 660 PIDs first disclosed to an HHS in earlier financial years. See page 28 of this report for further information.</p> <p>2. 'Employee of agency' refers to the discloser being an employee of the agency reporting the PID.</p> <p>3. 'Role reporter' refers to an officer of an agency (e.g. an auditor or investigator) who has identified and reported information about wrongdoing in the course of performing their normal duties.</p> <p>4. A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by discloser type.</p>			

## PIDs reported by agency type

	2021-22	2022-23	2023-24
State departments	1,245	1,224	1,096
Hospital and health services	348	1,224 <sup>1</sup>	822
Local councils	173	155	116
Statutory authorities	103	98	86
Universities/TAFEs	46	49	68
Public service offices	5	8	16
Government owned corporations	7	4	3
<b>Total<sup>2</sup></b>	<b>1,927</b>	<b>2,762</b>	<b>2,207</b>
<p>1. PIDs reported to the Ombudsman in 2022-23 included 660 PIDs first disclosed to an HHS in earlier financial years. See page 28 of this report for further information.</p> <p>2. A PID may include more than one type of disclosure (e.g. corrupt conduct and maladministration); therefore, the number of PIDs by disclosure type may exceed the number of PIDs reported by agency type.</p>			

## PIDs finalised under s 30 of the PID Act

PID Act <sup>1</sup>	Grounds for decision to take no action	2021-22	2022-23	2023-24
s 30(1) (a)	The substance of the disclosure has already been investigated or dealt with by another process	165	233	87
s 30(1) (b)	The disclosure should be dealt with by another appropriate process	104	93	102
s 30(1) (c)	The age of the information makes it impracticable to investigate	50	15	37
s 30(1) (d)	The disclosure is too trivial to warrant investigation and dealing with it would substantially and unreasonably divert the resources of the agency	9	23	16
s 30(1) (e)	Another agency notified that investigation was not warranted	5	1	8
ss 30(1) (a) and 30(1) (b)	The substance of the disclosure has already been investigated or dealt with by another process and the disclosure should be dealt with by another appropriate process	8	5	3
ss 30(1) (a) and 30(1) (c)	The substance of the disclosure has already been investigated or dealt with by another process and the age of the information makes it impracticable to investigate	23	65	4
	Other combination of two or more grounds including s 30(1)(a)	3	2	0
	Other combination of two or more grounds not including s 30(1)(a)	3	1	7
	<b>Total</b>	<b>370</b>	<b>438</b>	<b>264</b>
1. Section 30(1) of the PID Act sets out the grounds on which an agency may decide not to investigate or deal with a PID.				

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

	2021-22	2022-23	2023-24
Substantiated	158	597	478
Partially substantiated	70	88	75
Not substantiated	224	191	145
Investigation discontinued	51	66	62
<b>Total<sup>1,2</sup></b>	<b>503</b>	<b>942</b>	<b>760</b>
1. This table reports on PID matters reported and closed in the same financial year. This will vary from the total number of PIDs reported in that period.			
2. The increase in PID investigations finalised in 2022-23 correlates with the increase in PIDs reported in 2022-23.			

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

	2021-22	2022-23	2023-24
Substantiated	395	927	965
Partially substantiated	200	238	217
Not substantiated	363	400	360
Investigation discontinued	118	188	199
<b>Total<sup>1,2</sup></b>	<b>1,076</b>	<b>1,753</b>	<b>1,741</b>
1. This table reports on total PID matters closed in a financial year, irrespective of when first reported. This will vary from the total number of PIDs reported in that period.			
2. The increase in PID investigations finalised in 2022-23 correlates with the increase in PIDs reported in 2022-23.			

## PIDs totally or partially substantiated

	2021-22	2022-23 <sup>1</sup>	2023-24
Total PIDs for which investigation finalised	958	1,565	1,542
PIDs totally or partially substantiated	595	1,165	1,182
% finalised PIDs totally or partially substantiated	62.1%	74.4%	76.7%
1. The increase in PID investigations finalised in 2022-23 correlates with the increase in PIDs reported in 2022-23.			

# Glossary and acronyms

## Glossary

### **Administrative error**

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

### **Agency**

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

### **Client**

A person who contacts the Ombudsman seeking service.

### **Complainant**

A person who brings a complaint to the Ombudsman.

### **Complaint**

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

### **Complaint finalised**

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

### **Complaint received**

A complaint received during the financial year.

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

A system for dealing with complaints.

### **Contact**

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

### **Direct referral**

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

### **Enquiry**

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

### **Governance**

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

### **Human rights complaint**

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

### **Internal review**

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

### **Internal review request**

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

### **Investigation**

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

### **Major investigation**

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

### **Maladministration**

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

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

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

### **Own initiative investigation**

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

### **Preliminary assessment**

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

### **Premature complaint**

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

### **Prisoner PhoneLink**

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

### **Public administration**

The administrative practices of Queensland public sector agencies.

### **Public interest disclosure (PID)**

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

### **Public report**

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

### **Public sector agencies**

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

### **Recommendation**

Advice provided by the Ombudsman to an agency to improve administrative practices. The Ombudsman cannot direct agencies to implement recommendations, but they rarely refuse to do so. If an agency refuses to accept a formal recommendation made under s 50 of the Ombudsman Act, the Ombudsman can require them to provide reasons and report to the relevant Minister, the Premier or parliament if not satisfied with the reasons.

Other recommendations may also be made to an agency under s 12 of the Ombudsman Act to address inappropriate administrative actions or to improve its practices and procedures. Recommendations may be considered to be of direct benefit to a complainant (such as an apology or refund), or they may be about systemic improvements (such as improvement to policy).

### **Rectification**

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

### **Regional**

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

### **Review**

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

### **State agencies**

A term covering both state departments and statutory authorities.

### **Systemic issue**

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

## **Acronyms**

ARRs	<i>Annual report requirements for Queensland Government agencies</i>
CHN	Complaint Handlers Network
CM	<i>Complainant management</i> training program
CMS	Complaints management system
DSIU	Detention Services Inspection Unit
ELT	Executive Leadership Team
FAA	<i>Financial Accountability Act 2009</i>
FPMS	Financial and Performance Management Standard 2019
GD	<i>Good decisions</i> training program
HHS	Hospital and Health Service
HR Act	<i>Human Rights Act 2019</i>
IDS Act	<i>Inspector of Detention Services Act 2022</i>
MP	Member of Parliament
MUCC	<i>Managing unreasonable complainant conduct</i> training program
NRS	National Relay Service
OCM	O'Connor Marsden & Associates Pty Ltd
OHO	Office of the Health Ombudsman
OOJ	Out of jurisdiction
PE	<i>Practical ethics</i> training program
PIDANT	Public Interest Disclosure Agency Network Training
PID	Public interest disclosure
PID Act	<i>Public Interest Disclosure Act 2010</i>
QAO	Queensland Audit Office
QHRC	Queensland Human Rights Commission
QRIDA	Queensland Rural and Industry Development Authority
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	2023-24 Target/estimate	2023-24 Actual
<b>Effectiveness measures</b>		
Proportion of investigations resulting in agency rectification action	15%	13%
Participants who report training improves their decision-making capability	80%	98%
Clearance rate for complaints	100%	99%
<b>Efficiency measure</b>		
Average cost to manage each new contact	\$179	\$177

## Appendix B: Statistical report

### Notes about the data

- Comparative data from previous financial years was taken from the 2022-23 Annual Report. Unless a material change was observed from previously reported point-in-time data, the data has been unchanged.
- In May 2023, a machinery of government change occurred. Due to the timing of these external changes, the Office's internal reporting systems were scheduled to change from 1 July 2023. Therefore, the machinery of government changes are recorded in this reporting period.
- In December 2023, another machinery of government change occurred. Due to the timing of these external changes, the Office's internal reporting systems were scheduled to change from 1 February 2024 and are recorded in this reporting period.

**Table 1: Contacts received by file type<sup>1</sup>**

	2021-22	2022-23	2023-24
Complaint	6,622	7,227	6,295
Out of jurisdiction	2,532	3,529	3,859
Enquiry	1,115	909	1,172
Review request	129	172	153
<b>Total</b>	<b>10,398</b>	<b>11,837</b>	<b>11,479</b>

1. Excludes investigations initiated by the Ombudsman.

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

	2021-22	2022-23	2023-24
Telephone <sup>1</sup>	5,086	6,442	5,930
Online <sup>2</sup>	4,457	4,710	4,929
Other <sup>3</sup>	855	685	620
<b>Total</b>	<b>10,398</b>	<b>11,837</b>	<b>11,479</b>

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

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

	2021-22	2022-23	2023-24
State departments	3,750	4,113	3,330
Statutory authorities	860	988	1,002
Local councils	1,758	1,867	1,709
Public universities	242	253	245
Other/unknown/private/confidential	12	6	9
<b>Total</b>	<b>6,622</b>	<b>7,227</b>	<b>6,295</b>

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

	2021-22	2022-23	2023-24
Queensland Building and Construction Commission	175	184	176
Office of the Health Ombudsman	83	153	133
WorkCover Queensland	93	120	133
The Public Trustee	116	162	109
Legal Aid Queensland	100	89	87
Queensland Rural and Industry Development Authority	40	24	74
TAFE Queensland	97	76	71
Legal Services Commission	37	34	38
Queensland Urban Utilities	14	31	28
Queensland Reconstruction Authority	1	11	24
Queensland Human Rights Commission	23	11	17
Unitywater	15	18	16
Queensland Rail	7	8	15
QLeave	7	3	10
Residential Tenancies Authority	9	10	9
Other statutory authorities <sup>1</sup>	121	111	62
<b>Total</b>	<b>860</b>	<b>988</b>	<b>1,002</b>

1. For 2023-24, other statutory authorities with complaints included: Energy and Water Ombudsman Queensland (6), Titles Queensland (8), Office of the Independent Assessor (6), Seqwater (2), Electoral Commission Queensland (7), Queensland Racing Integrity Commission (4), Resources Safety and Health Queensland (4) and others (25).

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

	Notes	2021-22	2022-23	2023-24
Queensland Corrective Services		621	568	564
Queensland Health		763	1,039	541
Department of Child Safety, Seniors and Disability Services	1	-	19 <sup>4</sup>	532
Department of Children, Youth Justice and Multicultural Affairs	1	519	565	
Department of Seniors, Disability Services, and Aboriginal and Torres Strait Islander Partnerships	1	65	76	-
Department of Education		410	436	366
Department of Transport and Main Roads		230	299	299
Department of Housing, Local Government, Planning and Public Works	2	-	-	229
Department of Housing	1			266
Department of Communities, Housing and Digital Economy	1	540	551	15
Department of Justice and Attorney-General	1	204	230	215
Queensland Treasury		184	176	125
Queensland Police Service		40	35	13
Queensland Fire and Emergency Services		10	10	12
Department of Premier and Cabinet		4	4	1
Department of Youth Justice	2	-	-	1
Other	3	160	124	151
<b>Total</b>		<b>3,750</b>	<b>4,113</b>	<b>3,330</b>

1. Machinery of government changes became effective from 18 May 2023 and were implemented in the Office's case management system for complaints received from 1 July 2023. The departments particularly impacting the recording of complaints by this Office are:

Structure pre-May 2023		Structure from May 2023 onwards
Department	Division	Department
Department of Children, Youth Justice and Multicultural Affairs	Seniors and Disability Services	Department of Child Safety, Seniors and Disability Services
	Multicultural Affairs	Department of Environment and Science
	Youth Justice	Department of Youth Justice, Employment, Small Business and Training
Department of Communities, Housing and Digital Economy	Communities	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
	Housing	Department of Housing
	Qld Customer and Digital Group	Department of Transport and Main Roads
	Arts Queensland	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Seniors and Disability Services/Carers	Department of Child Safety, Seniors and Disability Services
	Aboriginal and Torres Strait Islander Partnerships	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
	Communities	
	Youth	

**Table 5: Complaints received about state departments (continued)**

2. Machinery of government changes became effective from 18 December 2023 and were implemented in the Office's case management system for complaints received from 1 February 2024. The departments particularly impacting the recording of complaints by this Office are:

Structure pre-December 2023		Structure from December 2023 onwards
Department	Division	Department
Department of Youth Justice, Employment, Small Business and Training	Youth Justice	Department of Youth Justice
	Employment	Department of Employment, Small Business and Training
	Small Business	
	Training	
Department of Education	Office of Industrial Relations	Department of State Development and Infrastructure
	Office of Racing	
Department of Energy and Public Works	Building Policy and Asset Management	Department of Housing, Local Government, Planning and Public Works
	QBUILD	
	Building Legislation and Policy	
	Public Works	Department of Energy and Climate
Energy		
Department of Environment and Science	Multicultural Affairs	Department of Child Safety, Seniors and Disability Services
	Brisbane 2032 Team	Department of State Development and Infrastructure
	Climate Action Plan Team	
	Climate Futures Team	
	Climate Projections and Services	
Department of the Premier and Cabinet	Brisbane 2032 Coordination Office	Department of State Development and Infrastructure
	Future Economy Taskforce	Department of Energy and Climate
	Office for Rural and Regional Queensland	Department of Regional Development, Manufacturing and Water
	Office for Veterans	Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts
Department of State Development, Infrastructure, Local Government and Planning	Local Government Services	Department of Housing, Local Government, Planning and Public Works
	Planning Services	Department of Energy and Climate
	Regional Economic Futures Fund	
Department of Tourism, Innovation and Sport	Brisbane 2032 Legacy	Department of State Development and Infrastructure
	Innovation	Department of Environment, Science and Innovation

3. For 2023–24, other state government department complaints included those from: Agriculture and Fisheries (34), Environment, Science and Innovation (24), Energy and Public Works (10), Resources (18), State Development and Infrastructure (17), Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (14)

4. These numbers are from cases updated after machinery of government changes and are not counted in FY2022–23 total.



**Table 6: Complaints received about local councils by category<sup>1</sup>**

	2021-22	2022-23	2023-24
Laws and enforcement	336	587	457
Governance	279	262	299
Development	253	224	211
Rates and charges	208	192	181
Council properties/ facilities	124	107	138
Roads and transport	142	140	119
Water and sewerage	85	103	95
Financial management	67	97	80
Stormwater drainage	69	84	50
Waste management	31	45	27
Environmental protection	164	26	16
Other			36
<b>Total</b>	<b>1,758</b>	<b>1,867</b>	<b>1,709</b>

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

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

	2021-22	2022-23	2023-24
Grades, assessment, examinations	53	39	58
Fees, refunds, charges, written agreements	29	31	38
Attendance, progress, course duration, course content	20	30	26
Enrolment	11	22	23
Student grievance	21	21	22
Deferral, suspension, cancellation	14	37	14
Management of academic misconduct	7	8	8
Provider complaints and appeal process	5	2	7
Conduct	13	7	6
Request for academic transcript, certificate or other records	1	1	3
Employee grievance	11	6	2
Internal review/appeal	9	11	1
Other <sup>1</sup>	48	38	37
<b>Total</b>	<b>242</b>	<b>253</b>	<b>245</b>

1. For 2023-24, other complaint categories included: placement (7), support services (5), transfers between providers (5), investigation (3), student documentation (1), procedure (1), accommodation/work (1) and other (14).

**Table 8: Complaints received and brought forward<sup>1,2</sup>**

	2021-22	2022-23	2023-24
Complaints received from contacts	6,622	7,227	6,295
Complaints brought forward	211	147	203

1. Complaints brought forward or carried forward between financial years may be reclassified on preliminary assessment.  
2. Excludes investigations initiated by the Ombudsman.

**Table 9: Complaints finalised and carried forward<sup>1</sup>**

	2021-22	2022-23	2023-24
Complaints finalised	6,669	7,165	6,287
Complaints open at year end	147	203	181

1. Excludes investigations initiated by the Ombudsman.

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

	2021-22	2022-23	2023-24
Referred for internal review by agency	3,734	4,428	3,547
Other complaints entity has investigated/will investigate	370	388	424
Appeal right should be exhausted	778	392	324
Not accepted as representative complaint	115	199	230
Insufficient information/complaint to be put in writing	165	144	162
Insufficient direct interest	74	128	147
Out of time	102	139	136
Appeal right exhausted and further investigation unnecessary	55	86	106
Investigation unnecessary or unjustifiable	86	66	75
Out of jurisdiction	5	7	4
Other	2	2	6
<b>Total</b>	<b>5,486</b>	<b>5,979</b>	<b>5,161</b>

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

	2021-22	2022-23	2023-24
Finalised at preliminary assessment <sup>1</sup>	5,486	5,979	5,161
Declined at outset/preliminary assessment	5,486	5,979	5,161
Rectified during preliminary assessment	-	-	-
Withdrawn	122	89	90
Withdrawn by complainant before investigation commenced	77	72	79
Withdrawn by complainant during investigation	45	17	11
Investigated <sup>2</sup>	1,063	1,107	1,038
Investigation discontinued	400	344	203
Investigation completed	663	763	837
<b>Total</b>	<b>6,671</b>	<b>7,175</b>	<b>6,289</b>

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

**Table 12: Time to finalise complaints<sup>1</sup>**

	2021-22	2022-23	2023-24
Less than 10 days	76%	78%	68%
10-30 days	14%	14%	21%
31-60 days	8%	6%	9%
61-90 days	1%	1%	1%
91-180 days	1%	1%	1%
181-270 days	<1%	<1%	<1%
271-365 days	<1%	<1%	<1%
More than 365 days	<1%	<1%	<1%

1. Excludes investigations initiated by the Ombudsman.

**Table 13: State agency outcomes**

	2021-22	2022-23	2023-24
No further investigation warranted	232	191	120
No error identified	333	362	414
Rectified	63	74	80
Informally resolved	63	72	80
Finding of administrative error	-	2	-
Withdrawn	32	11	8
<b>Total</b>	<b>660</b>	<b>638</b>	<b>622</b>
State departments	444	418	353
Statutory authorities	216	220	269

**Table 14: Local council outcomes**

	2021-22	2022-23	2023-24
No further investigation warranted	130	125	72
No error identified	160	189	195
Rectified	47	46	45
Informally resolved	47	46	45
Finding of administrative error	-	-	-
Withdrawn	9	4	3
<b>Total</b>	<b>346</b>	<b>364</b>	<b>315</b>

**Table 15: Public university outcomes**

	2021-22	2022-23	2023-24
No further investigation warranted	38	28	11
No error identified	47	82	91
Rectified	13	9	10
Informally resolved	13	9	10
Finding of administrative error	-	-	-
Withdrawn	4	2	-
<b>Total</b>	<b>102</b>	<b>121</b>	<b>112</b>

**Table 16: Types of administrative errors found through investigations<sup>1</sup>**

	2021-22	2022-23	2023-24
Unreasonable or unjust	-	2	-
Contrary to law	-	-	-
Based on a mistake of law or fact	-	-	-
Wrong	-	-	-
<b>Total</b>	<b>0</b>	<b>2</b>	<b>0</b>

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

**Table 17: Investigative recommendation categories**

	2021-22	2022-23	2023-24
Review decision	25	32	61
Provide better explanation or reasons	29	53	36
Improve policy or procedure	60	37	36
Change decision	18	15	21
Expedite action	23	16	11
Follow policy or procedure	5	10	5
Explanation given by agency	3	3	3
Provide training	6	1	3
Admit error or apologise	5	3	1
Financial remedy	5	2	1
No action necessary by agency	1	-	-
Other	-	-	-
<b>Total</b>	<b>180</b>	<b>172</b>	<b>178</b>

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

	2021-22	2022-23	2023-24
Formal	-	6	7
Other	180	166	171
<b>Total</b>	<b>180</b>	<b>172</b>	<b>178</b>

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

	2021-22	2022-23	2023-24
Direct benefit	100	115	125
Systemic	80	57	53
<b>Total</b>	<b>180</b>	<b>172</b>	<b>178</b>

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

Agency type	Name <sup>1</sup>	Training type
Local councils	City of Gold Coast Council	GD
	Fraser Coast Regional Council	CM, GD
	Livingstone Shire Council	CM, GD
	Moreton Bay Regional Council	CM
	Redlands City Council	MUCC
State agencies	Department of Justice and Attorney-General	CM, MUCC
	Department of Child Safety, Seniors and Disability Services	GD
	Department of Education	MUCC
	Department of Environment and Science	GD
	Department of the Premier and Cabinet	GD
	Department of Tourism, Innovation and Sport	PE
	Department of Transport and Main Roads	GD
	Legal Aid Queensland	GD
	Liquor, Gaming and Fair Trading	GD
	Office of Industrial Relations	MUCC
	Office of the Public Guardian	GD, MUCC
	Queensland Fire and Emergency Services	GD, MUCC, PE
	Queensland Reconstruction Authority	GD
	Queensland Revenue Office	MUCC
Resources Safety and Health Queensland	PE	
University of Queensland	MUCC	

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

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

	2021-22		2022-23		2023-24	
	Session no.	Participant no.	Session no.	Participant no.	Session no.	Participant no.
<b>Open training<sup>1</sup></b>						
Module 1: Assessment and Management	10	125	6	133	-	-
Module 2: Risk Assessment and Protection	6	90	2	41	-	-
Module 3: Support	6	92	13	167	-	-
Modules 1, 2 and 3: PID Management	1	13	-	-	12	316
PID Awareness Session	-	-	3	43	12	215
PID Assessment and Managing Organisational Risk	1	16	6	209	8	120
<b>Agency training<sup>2</sup></b>						
Module 1: Assessment and Management	10	148	5	118	-	-
Module 2: Risk Assessment and Protection	4	57	3	65	-	-
Module 3: Support	11	115	4	78	-	-
Module 4: PID Investigation	1	19	-	-	-	-
Modules 1, 2 and 3: PID Management	-	-	-	-	-	-
PID Introductory Workshop	2	31	-	-	9	119
PID Awareness Session	14	133	15	361	14	294
PID Assessment and Managing Organisational Risk	11	212	1	36	3	62
Other PID presentations	7	399	1	14	1	14
<b>Total</b>	<b>84</b>	<b>1,450</b>	<b>59</b>	<b>1,265</b>	<b>59</b>	<b>1,140</b>
<p>1. Open sessions are publicised to all agencies, and participants from a number of agencies attend.</p> <p>2. Agency sessions are presented in-house and tailored to the requirements of the client agency.</p>						

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

	Total percentage of cases <sup>1</sup>
Indigenous background <sup>2</sup>	27%
Special need(s) <sup>3</sup>	16%
Home language other than English <sup>4</sup>	11%
Regional (i.e. based outside south-east Queensland <sup>5</sup> )	37%
<p>1. The percentages relate only to cases where the contact chose to identify in a priority client group. Cases with no response data were excluded. In 2023-24, the total numbers included:</p> <p>1.1. Indigenous background: 389 contacts out of 1,424 total respondents</p> <p>1.2. Special need(s): 658 contacts out of 4,131 total respondents</p> <p>1.3. Home language other than English: 460 contacts out of 4,309 total respondents</p> <p>1.4. Regional (based outside south-east Queensland): 2,235 cases out of 6,848 total respondents at the intake phase (and classified as a complaint or PID).</p> <p>2. Indigenous background includes persons who identify as Aboriginal, Torres Strait Islander, Aboriginal and Torres Strait Islander or other.</p> <p>3. A special need includes a sight, speech, hearing or other individual need, where specific assistance is required for individuals to progress their matter.</p> <p>4. In 2023-24, the responses other than English included: Amharic (3), Arabic (16), Chinese (53), Croatian (9), Dari (2), Dinka (Sudan) (1), Farsi/Persian (17), French (6), Hindi (17), Japanese (1), Korean (14), Samoan (7), Sinhalese (5), Somali (1), Spanish (14), Tamil (3), Thai (4), Turkish (1), Urdu (12), Vietnamese (7) and other (267).</p> <p>5. 'South-east Queensland' includes the following local government areas: Brisbane, Ipswich, Logan, Moreton Bay, Gold Coast, Redland, Sunshine Coast and Noosa.</p>	

## **Appendix C: Audited financial statements**

### **Office of the Queensland Ombudsman**

### **Financial Statements for the period ended 30 June 2024**

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**Office of the Queensland Ombudsman**  
**Statement of Comprehensive Income**  
for the year ended 30 June 2024

	Note	2024 Actual \$'000	2024 Original Budget \$'000	2024 Budget Variance \$'000	2023 Actual \$'000
<b>Income from continuing operations</b>					
Appropriation revenue	B1-1, V1	14,009	14,426	(417)	11,322
Other revenue	V2	281	1	280	120
<b>Total income from continuing operations</b>		<b>14,290</b>	<b>14,427</b>	<b>(137)</b>	<b>11,442</b>
<b>Expenses from continuing operations</b>					
Employee expenses	B2-1, V3	11,409	12,184	775	8,845
Supplies and services	B2-2, V4	2,692	2,143	(549)	2,426
Other expenses	B2-3, V5	189	100	(89)	171
<b>Total expenses from continuing operations</b>		<b>14,290</b>	<b>14,427</b>	<b>137</b>	<b>11,442</b>
<b>Operating result for the year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

for the year ended 30 June 2024

	Inspector of Detention Services <sup>1</sup>		General – not attributed		Department total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
<b>Income from continuing operations</b>						
Appropriation revenue	2,526	1,255	11,483	10,067	14,009	11,322
Other revenue	12	-	269	120	281	120
<b>Total income from continuing operations</b>	<b>2,538</b>	<b>1,255</b>	<b>11,752</b>	<b>10,187</b>	<b>14,290</b>	<b>11,442</b>
<b>Expenses from continuing operations</b>						
Employee expenses	2,018	853	9,391	7,992	11,409	8,845
Supplies and services	511	401	2,181	2,025	2,692	2,426
Other expenses	8	1	181	170	189	171
<b>Total expenses from continuing operations</b>	<b>2,538</b>	<b>1,255</b>	<b>11,752</b>	<b>10,187</b>	<b>14,290</b>	<b>11,442</b>
<b>Operating result for the year</b>						
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

1 - The Inspector of Detention Services (IDS) helps promote the humane treatment of detainees and the prevention of harm through reviews, inspections and independent reporting under the *IDS Act 2022*.

## Office of the Queensland Ombudsman Statement of Financial Position

as at 30 June 2024

	Note	2024 Actual \$'000	2024 Original budget \$'000	2024 Budget Variance \$'000	2023 Actual \$'000
<b>Current assets</b>					
Cash and cash equivalents	C1	1,954	1,640	314	1,422
Receivables	C2, V6	321	226	95	559
Other current assets	V7	181	90	91	85
<b>Total current assets</b>		<b>2,456</b>	<b>1,956</b>	<b>500</b>	<b>2,066</b>
<b>Non-current assets</b>					
Property, plant and equipment	C3, V8	266	484	(218)	58
Intangible assets		1	2	(1)	5
<b>Total non-current assets</b>		<b>267</b>	<b>486</b>	<b>(219)</b>	<b>63</b>
<b>Total assets</b>		<b>2,723</b>	<b>2,442</b>	<b>281</b>	<b>2,129</b>
<b>Current liabilities</b>					
Payables	V9	588	220	(368)	171
Accrued employee benefits	C4, V10	373	227	(146)	423
<b>Total current liabilities</b>		<b>961</b>	<b>447</b>	<b>(514)</b>	<b>594</b>
<b>Total liabilities</b>		<b>961</b>	<b>447</b>	<b>(514)</b>	<b>594</b>
<b>Net assets</b>		<b>1,762</b>	<b>1,995</b>	<b>(233)</b>	<b>1,535</b>
<b>Equity</b>					
Contributed equity	V11	1,127	1,360	233	900
Accumulated surplus		635	635	0	635
<b>Total equity</b>		<b>1,762</b>	<b>1,995</b>	<b>233</b>	<b>1,535</b>

The accompanying notes form part of these financial statements.

**Office of the Queensland Ombudsman**  
**Statement of Changes in Equity**  
for the year ended 30 June 2024

	Accumulated surplus	Contributed equity	Total
	\$'000	\$'000	\$'000
<b>Balance as at 1 July 2022</b>	635	880	1,515
Operating result	-	-	-
Appropriated equity injections	-	20	20
<b>Balance as at 30 June 2023</b>	<b>635</b>	<b>900</b>	<b>1,535</b>
Operating result	-	-	-
Appropriated equity injections	-	227	227
<b>Balance as at 30 June 2024</b>	<b>635</b>	<b>1,127</b>	<b>1,762</b>

**Office of the Queensland Ombudsman**  
**Statement of Cash Flows**  
for the year ended 30 June 2024

	Note	2024 Actual \$'000	2024 Original budget \$'000	2024 Budget Variance \$'000	2023 Actual \$'000
<b>Cash flows from operating activities</b>					
<i>Inflows:</i>					
Service appropriation receipts	V12	14,640	14,426	214	10,695
User charges and fees		-	4	(4)	-
GST input tax credits from ATO		317	-	317	255
GST collected from customers		24	-	24	44
Other		146	119	27	1
<i>Outflows:</i>					
Employee expenses	V13	(11,478)	(12,187)	709	(8,763)
Supplies and services	V14	(2,754)	(2,263)	(491)	(2,355)
GST paid to suppliers		(312)	-	(312)	(282)
GST remitted to ATO		(27)	-	(27)	(45)
Other		(25)	(30)	5	(75)
<b>Net cash (used in)/provided by operating activities</b>	CF-1	<b>531</b>	<b>69</b>	<b>463</b>	<b>(525)</b>
<b>Cash flows from investing activities</b>					
<i>Outflows:</i>					
Payments for property, plant and equipment	V15	(226)	(500)	274	(39)
<b>Net cash (used in)/provided by investing activities</b>		<b>(226)</b>	<b>(500)</b>	<b>274</b>	<b>(39)</b>
<b>Cash flows from financing activities</b>					
<i>Inflows:</i>					
Equity injections	V16	227	460	(233)	20
<b>Net cash provided by financing activities</b>		<b>227</b>	<b>460</b>	<b>(233)</b>	<b>20</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>532</b>	<b>29</b>	<b>504</b>	<b>(544)</b>
Cash and cash equivalents - opening balance		1,422	1,611	(189)	1,966
<b>Cash and cash equivalents - closing balance</b>	c1	<b>1,954</b>	<b>1,640</b>	<b>315</b>	<b>1,422</b>

The accompanying notes form part of these financial statements.

**Notes to the Statement of Cash Flows**

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Operating (deficit)/surplus	-	-
<i>Non-cash items included in the operating result:</i>		
Depreciation and amortisation expense	23	22
<i>Change in assets and liabilities</i>		
(Increase)/decrease in receivables	238	(343)
(Increase)/decrease in prepayments	(96)	1
Increase/(decrease) in accounts payables	418	(389)
Increase/(decrease) in accrued employee benefits	(50)	184
<b>Net cash provided by operating activities</b>	<b>531</b>	<b>(525)</b>

## Section 1 About the Office and this Financial Report

### A1 Basis of Financial Statement Presentation

#### A1-1 General Information

The Queensland Ombudsman is an independent officer of the Parliament appointed by the Governor-in-Council. The Ombudsman's dual role is to investigate administrative actions of agencies and improve the quality of decision-making and administrative practice in agencies. The Ombudsman also has oversight responsibilities for public interest disclosures and the management of detention services focussing on the humane treatment of detainees. The scope and powers of the Ombudsman are incorporated in the *Ombudsman Act 2001* and the *Inspector of Detention Services Act 2022*.

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

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

The head office and principal place of business is:

Level 18, 53 Albert Street  
Brisbane QLD 4000

#### A1-2 Compliance with Prescribed Requirements

The Office 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 2023.

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 and administered activities which are 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 2022-23 audited financial statements.

##### Current/Non-Current Classification

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

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be

settled within 12 months after the reporting date, or the Office does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

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

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

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

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

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

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

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

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

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

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

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



## Section 2

### Notes About Our Financial Performance

#### B1 Revenue

##### B1-1 Appropriation Revenue

Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in operating result	2024 \$'000	2023 \$'000
<b>Original budgeted appropriation</b>	<b>14,426</b>	<b>9,905</b>
Supplementary amounts:		
Inspector Detention Services	-	598
Enterprise Bargaining agreement		192
Cost of Living Adjustment (COLA) payment	214	-
<b>Total appropriation received (cash)</b>	<b>14,640</b>	<b>10,695</b>
Less: Opening balance of deferred appropriation receivable from Consolidated Fund	(248)	-
Plus: Closing balance of deferred appropriation receivable from Consolidated Fund	-	248
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	-	379
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(383)	-
<b>Appropriation revenue recognised in statement of comprehensive income</b>	<b>14,009</b>	<b>11,322</b>

##### Accounting policy - Appropriation revenue

Appropriations provided under the *Appropriations Act 2023* are recognised as revenue when received.

Where the Office has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with the Consolidated Fund for the reporting period.

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

**Disclosure – Variance analysis**

Budget vs actual appropriation revenue – Refer to note E1-1.

**B2 Expenses**

**B2-1 Employee Expenses**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Employee Benefits</b>		
Wages and salaries	8,662	6,656
Annual leave levy/expense	951	722
Long service leave levy/expense	235	174
Employer superannuation contributions	1,273	935
Other employee benefits	111	75
<b>Employee related expenses</b>		
Workers' compensation premium	59	34
Other employee related expenses	118	249
<b>Total</b>	<b>11,409</b>	<b>8,845</b>
	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Full-time equivalent employees*	<b>78</b>	72

\* FTE data as at 30 June 2024 (based upon the fortnight ending 30 June 2024).

#### Accounting policy - Sick leave

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

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

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

#### Accounting policy - Superannuation

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

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

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

## B2-2 Supplies and Services

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Accommodation	703	644
Computer support	571	394
Consultants and contractors	813	606
Payments to employment agencies	28	171
Office equipment	44	229
General supplies and services	533	382
<b>Total</b>	<b>2,692</b>	<b>2,426</b>

#### Accounting policy – Supplies and services

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

#### Accounting policy – Office accommodation

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

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

### B2-3 Other Expenses

	2024	2023
	\$'000	\$'000
External audit fees	26	24
Sundry expenses	6	6
Depreciation and Amortisation	22	22
Storage services received free of charge from State Archives	136	119
<b>Total</b>	<b>189</b>	<b>171</b>

#### Disclosures relating to other expenses

##### ***Audit fees***

Total external audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial year are \$25,620 (2023: \$24,400). There are no non-audit services included in this amount.

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

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

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

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

## Section 3 Notes About Our Financial Position

### C1 Cash and Cash Equivalents

#### Accounting policy - Cash and cash equivalents

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash.

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

### C2 Receivables

	2024 \$'000	2023 \$'000
Trade debtors	-	6
GST receivable	37	43
GST payable	-	(3)
	37	40
Annual leave reimbursements	235	206
Long service leave reimbursements	49	59
	284	265
Appropriation revenue receivable from Consolidated fund	-	248
<b>Total</b>	<b>321</b>	<b>559</b>

#### Accounting policy - Receivables

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

#### Disclosure - Credit risk

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

## C3 Property, Plant, Equipment and Depreciation Expense

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

30 June 2024	Property, plant	Buildings	Work in progress	Total
	and equipment	(Leasehold		
	\$'000	improvement)	\$'000	\$'000
Gross	326	654	220	1200
Less Accumulated depreciation	(286)	(649)	0	(935)
<b>Carrying amount at 30 June 2024</b>	<b>40</b>	<b>5</b>	<b>220</b>	<b>266</b>

Represented by movements in carrying amount				
Carrying amount at 1 July 2023	50	0	9	59
Acquisitions	0	6	220	226
Transfers between asset classes	9	0	(9)	0
Depreciation expense	(18)	(1)	-	(19)
<b>Carrying amount at 30 June 2024</b>	<b>40</b>	<b>5</b>	<b>220</b>	<b>266</b>

30 June 2023	Property, plant	Buildings	Work in progress	Total
	and equipment	(Leasehold		
	\$'000	improvement)	\$'000	\$'000
Gross	333	648	9	990
Less Accumulated depreciation	(284)	(648)	0	(932)
<b>Carrying amount at 30 June 2023</b>	<b>50</b>	<b>0</b>	<b>9</b>	<b>58</b>

Represented by movements in carrying amount				
Carrying amount at 1 July 2022	39	0	0	39
Acquisitions	30			30
WIP (Work In Progress)			9	9
Depreciation expense	(19)	0		(19)
<b>Carrying amount at 30 June 2023</b>	<b>50</b>	<b>0</b>	<b>9</b>	<b>58</b>

### C3-2 Recognition and Acquisition

#### Accounting policy – Recognition

Items of property, plant and equipment with a historical cost, or other value, equal to or in excess of \$5,000 (GST exclusive) 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**

Property, 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 property, plant and equipment at cost is not materially different from their fair value. Consequently, the Office does not categorise its assets and liabilities within the levels described by AASB 13 *Fair Value Measurement*.

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

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

Property, plant and equipment is depreciated on a straight-line basis in 2023-24, 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 in 2023-24:

<b>Class</b>	<b>Useful Life</b>
<b>Plant and equipment</b>	
Computer and office equipment	5 years
<b>Leasehold improvements</b>	
Office accommodation re-fit	4 years

## C4 Accrued Employee Benefits

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave levy payable	308	333
Long service leave levy payable	65	61
Wages and superannuation payable	-	29
<b>Total</b>	<b>373</b>	<b>423</b>

### Accounting policy – Accrued employee benefits

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



## Section 4

### Notes About Risks and Other Accounting Uncertainties

#### D1 Financial Risk Disclosures

##### D1-1 Financial Instrument Categories

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

Category	Notes	2024 \$'000	2023 \$'000
<b>Financial assets</b>			
Cash and cash equivalents	C1	1,954	1,422
Receivables	C2	321	559
<b>Total financial assets</b>		<b>2,275</b>	<b>1,981</b>
<b>Financial liabilities</b>			
Payables		588	171
<b>Total financial liabilities</b>		<b>588</b>	<b>171</b>

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

##### D1-2 Financial Risk Management

Risk Measurement and Management Strategies

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

All payables are due within 12 months.

## **D2 Contingencies**

### **Litigation in Progress**

The Office was not engaged in any litigation at 30 June 2024.

### **Financial Guarantees**

The Office was not committed to any guarantees or undertakings at 30 June 2024.

## **D3 Commitments**

### **Accommodation**

As at reporting date, the Office had no capital or operating lease commitments. The office has two Occupancy Agreements for office accommodation at 53 Albert Street with the Department of Housing, Local Government, Planning and Public Works that total \$2.897 million.

## **D4 Events Occurring after the Reporting Date**

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

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

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

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

## Section 5 Budgetary Reporting Disclosures

### E1 Budgetary Reporting Disclosures

This section contains explanations of major variances between the Office's actual 2023-24 financial results and the original budget presented to Parliament.

#### E1-1 Explanation of Major Variances – Statement of Comprehensive Income

- V1. *Appropriation revenue* – The actual figure is lower than the budgeted figure due to mainly a year end deferral of \$0.383m of unspent monies to financial year 2024-25 and receipt of a prior year \$0.248m Appropriation revenue receivable.
- V2. *Other revenue* – The variance is mainly attributable to the budget not including Services received below fair value of \$0.136m and supplementation funding of \$0.130m from the Department of Justice and Attorney General for an investigation that was referred to the Queensland Ombudsman from the Attorney-General.
- V3. *Employee expenses* – Employee expenses is lower than budget due to the actual paid FTE level consistently being below the funded establishment level of 84 FTE.
- V4. *Supplies and services* – The overall increase in supplies and services is mainly due to higher expenditure on IT contractors of \$0.207m to support key digital transformation projects and \$0.177m on Computer support for temporary level 2 ICT support for network and key system configuration.
- V5. *Other expenses* – The variance is mainly attributable to the budget not including Services received below fair value of \$0.136m.

#### E1-2 Explanation of Major Variances – Statement of Financial Position

- V6. *Receivables* – Current receivables is higher than the budgeted amount mainly due to a higher annual leave employee benefit claim from QSuper.
- V7. *Other current assets* – Other current assets are higher than the budgeted amount due to mainly the prepayment of various IT software licenses in FY23-24.
- V8. *Property, plant and equipment* – Property, plant and equipment is lower than the budgeted amount due to mainly delays in the fit-out projects of office accommodation at 53 Albert street that has resulted in the deferral of \$0.233m in equity injections to FY24-25.
- V9. *Payables* – Payables are higher than budgeted due to an appropriation revenue deferral to FY24-25 that was not budgeted.
- V10. *Accrued employee benefits* – Accrued employee benefits are higher than the budgeted figure due to higher employee levy payments to Qsuper.
- V11. *Contributed equity* – Contributed equity is lower than the budgeted amount due to a deferral of \$0.233m in equity injections to FY24-25 as a result of delayed progress in the fit-out projects of office accommodation at 53 Albert Street.

### **E1-3 Explanation of Major Variances – Statement of Cash Flows**

- V12. *Appropriation receipts* – Appropriation receipts are higher than the budgeted figure due to additional appropriation receipts of \$0.214m being provided by government to fund a Cost of living adjustment (COLA) payment to eligible employees covered by the offices EBA.
- V13. *Employee expenses* – Cash outflows for employee expenses are lower than the budgeted figure for the same factors outlined in the major variances for the statement of comprehensive income.
- V14. *Supplies and services* – The increase in cash outflows in supplies and services from the budgeted figure is for the same factors outlined in the major variances for the statement of comprehensive income.
- V15. *Payments for property, plant and equipment* – The decrease in cash outflows for property, plant and equipment from the budgeted figure is for the same factors outlined in the major variances for the statement of financial position.
- V16. *Equity injections* – The amount of equity injections from government are lower than the budgeted figure for the same factors outlined in the major variances for the statement of financial position.

## Section 6 Administered Activities

### F1 Administered Items

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

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

### F1-1 Schedule of Administered Income and Expenses

	2024 \$'000	2023 \$'000
<b>Administered income</b>		
User charges and fees	194	412
<b>Total administered income</b>	<b>194</b>	<b>412</b>
<b>Administered expenses</b>		
Transfers of administered income to government	194	412
<b>Total administered expenses</b>	<b>194</b>	<b>412</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>

### F1-2 Schedule of Administered Assets and Liabilities

	2024 \$'000	2023 \$'000
<b>Administered assets</b>		
<b>Current</b>		
Receivables	-	64
<b>Total assets</b>	<b>-</b>	<b>64</b>
<b>Administered liabilities</b>		
<b>Current liabilities</b>		
Payables to government	-	(64)
<b>Total liabilities</b>	<b>-</b>	<b>(64)</b>
<b>Net administered assets</b>	<b>-</b>	<b>-</b>

### F1-3 Schedule of Administered Cash Flows

	2024	2023
	\$'000	\$'000
<b>Cash flows from operating activities</b>		
<i>Inflows:</i>		
User charges and fees	194	412
<i>Outflows:</i>		
Transfers of administered income to government	(194)	(412)
<b>Net cash (used in)/provided by operating activities</b>	<b>-</b>	<b>-</b>
<b>Cash and cash equivalents - closing balance</b>	<b>-</b>	<b>-</b>

### F1-4 Administered Activities – Budget to Actual Comparison

	Original budget 2024	Actual Result 2024 \$'000	Variance \$'000
<b>Administered income</b>			
User charges and fees	400	194	(206)
<b>Total administered income</b>	<b>400</b>	<b>194</b>	<b>(206)</b>
<b>Administered expenses</b>			
Transfers of administered income to government	400	194	(206)
<b>Total administered expenses</b>	<b>400</b>	<b>194</b>	<b>(206)</b>
<b>Operating surplus/(deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes explaining major variances for administered activities

*Administered User charges and fees*

The actual level of user charges and fees is less than the budgeted figure due to long unplanned absences of several training staff throughout the financial year.

## Section 7 Other Information

### G1 Key Management Personnel (KMP) Disclosures

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Office during 2023-24 and 2022-23. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Ombudsman and Inspector of Detention Services	Directs the overall efficient, effective and economical administration of the Office.
Deputy Ombudsman	Manages the Intake and Training Services Unit and the Investigation and Resolution Unit in meeting the Office's statutory functions efficiently and effectively.
Acting Deputy Inspector of Inspection Services	Assists the Inspector of Detention services to review, monitor and inspect detention services, as well as assisting the Inspector to prepare and publish standards in relation to carrying out inspections.
Acting Executive Director Corporate Strategy	Manages both Corporate Services Unit and oversight of the Public Interest Disclosure Unit.

#### Remuneration Policies

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

Remuneration expenses for key management personnel comprise the following components:

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

#### KMP Remuneration Expense

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

### 1 July 2023- 30 June 2024

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Ombudsman and Inspector of Detention Services	336	14	9	43	-	402
Deputy Ombudsman	228	14	7	35	-	284
Acting Deputy Inspector of Inspection Services (to 10/05/2024)	175	12	5	24	-	215
Acting Executive Director Corporate Strategy	204	14	5	30	-	254

### 1 July 2022 - 30 June 2023

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Ombudsman and Inspector of Detention Services (from 09/12/2022)	328	13	9	41	-	391
Deputy Ombudsman	285	13	6	26	-	330
Acting Deputy Inspector of Inspection Services (from 15/05/2023)	29	1	1	2	-	33
Acting Executive Director Corporate Strategy (from 26/09/2022)	210	7	5	19	-	241

### Performance Payments

No KMP remuneration packages provide for performance or bonus payments.



## **G2 Related Party Transactions**

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

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

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

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

The Office sources its accommodation requirements via commercial arrangements with the Department of Housing, Local Government, Planning and Public Works (refer note B2-2 and D3) and receives free of charge archival storage services from Queensland State Archives (refer note B2-3).

## **G3 Taxation**

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

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

## **G4 Climate Risk Disclosure**

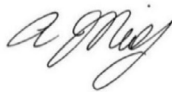
The Office has not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

## Management Certificate

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

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Queensland Ombudsman for the financial year ended 30 June 2024 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.



Anthony Reilly  
Queensland Ombudsman and  
Inspector of Detention Services

13 / 8 / 2024



Richard Bosanquet FCPA  
Chief Financial Officer

13 / 8 / 2024

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Office of the Queensland Ombudsman

### Report on the audit of the financial report

#### Opinion

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

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental service for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2024, and its financial performance for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

#### 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 (including Independence Standards)* (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 accountable officer 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

[https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of my auditor’s report.

**Statement**

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

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

**Prescribed requirements scope**

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



Melissa Fletcher  
as delegate of the Auditor-General

16 August 2024

Queensland Audit Office  
Brisbane

## Appendix D: Compliance checklist

**Table 23: Compliance checklist as required in the Annual report requirements for Queensland Government agencies**

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs - section 7	Page i
Accessibility	<ul style="list-style-type: none"> <li>Table of contents</li> <li>Glossary</li> </ul>	ARRs - section 9.1	<ul style="list-style-type: none"> <li>Page i</li> <li>Pages 33-34</li> </ul>
	Public availability	ARRs - section 9.2	Inside front cover
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs - section 9.3	Inside front cover
	Copyright notice	<i>Copyright Act 1968</i> ARRs - section 9.4	Inside front cover
	Information licensing	<i>QGEA - Information Licensing</i> ARRs - section 9.5	Inside front cover
General information	Introductory information	ARRs - section 10	Pages ii-5
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs - section 11.1	Not applicable
	Agency objectives and performance indicators	ARRs - section 11.2	Pages 4 and 35
	Agency service areas and service standards	ARRs - section 11.3	Page 35
Financial performance	Summary of financial performance	ARRs - section 12.1	Page 27
Governance - management and structure	Organisational structure	ARRs - section 13.1	Page 19
	Executive management	ARRs - section 13.2	Pages 20-21
	Government bodies (statutory bodies and other entities)	ARRs - section 13.3	Not applicable
	Public sector ethics	<i>Public Sector Ethics Act 1994</i> ARRs - section 13.4	Page 24
	Human rights	<i>Human Rights Act 2019</i> ARRs - section 13.5	Pages 7, 16, 22 and 26
	Queensland public service values	ARRs - section 13.6	Not applicable, Queensland Ombudsman values page 24

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Pages 20 and 22
	Audit committee	ARRs – section 14.2	Page 21
	Internal audit	ARRs – section 14.3	Page 22
	External scrutiny	ARRs – section 14.4	Page 18 and 21
	Information systems and recordkeeping	ARRs – section 14.5	Page 25
	Information security attestation	ARRs – section 14.6	Not applicable
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Pages 23–24
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 23
Open data	Statement advising publication of information	ARRs – section 16	Page 25
	Consultancies	ARRs – section 31.1	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Overseas travel	ARRs – section 31.2	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
	Queensland Language Services Policy	ARRs – section 31.3	<a href="https://data.qld.gov.au">https://data.qld.gov.au</a>
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Pages 44–72
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Pages 73–74

**FAA** *Financial Accountability Act 2009*

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

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





QUEENSLAND  
**OMBUDSMAN**