

# ANNUAL REPORT 2021–2022



## Public availability of report

This annual report is available on our website at: <https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/annual-report>

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For copies of the report in paper form please contact:

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**Open Data reporting** for additional information is available at: <https://data.qld.gov.au>. It should be noted that there are no reportable items for overseas travel or consultancies for the department in 2021-22.

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## Acknowledgement of Country

The Department of Children, Youth Justice and Multicultural Affairs acknowledges the traditional custodians of the lands across the State of Queensland, and pays our respects to the Elders past, present, and emerging. We value the culture, traditions and contributions that the Aboriginal and Torres Strait Islander people have contributed to our communities, and recognise our collective responsibility as government, communities, and individuals to ensure equality, recognition and advancement of Aboriginal and Torres Strait Islander Queenslanders in every aspect of our society.



Department of  
**Children, Youth Justice  
and Multicultural Affairs**

16 September 2022

The Honourable Leanne Linard MP  
Minister for Children and Youth Justice  
Minister for Multicultural Affairs

Dear Minister

I am pleased to submit for presentation to the Queensland Parliament the 2021-22 Annual Report and financial statements for the Department of Children, Youth Justice and Multicultural Affairs.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements is provided at Appendix 4 of this Annual Report.

Yours sincerely

Deidre Mulkerin  
Director-General  
Department of Children, Youth Justice and Multicultural Affairs

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# Departmental overview

## Director-General's message

It is with great pleasure that I present the annual report of the Department of Children, Youth Justice and Multicultural Affairs for 2021-22. Our department brings together a highly skilled group of professionals working together to deliver essential services to Queensland communities. As a department, we have the opportunity to make a difference for all the children and families we work with. It's hard and heartbreaking at times, but it's also about the promise and hope of making an extraordinary difference in the lives of those who need our help.

Like many organisations, this year we've continued to deal with the effects of the COVID-19 pandemic as well as unpredictable weather events, continuing to do our valuable frontline work whilst taking precautions to stay safe. As the state has moved out of lockdown, we have continued to respond quickly and effectively to ensure Queenslanders continue to receive the services they need, adapting to different ways of working with vulnerable children, young people, parents and families during this difficult and unpredictable time.

Supporting children, young people and their families to be safe and thrive in culture and communities is our department's main aim and underpins everything we do. We continue to embed major reforms to the child protection and youth justice systems and continue to cast a critical eye on how we work with our clients, carers and service partners to ensure the services we provide are responsive, tailored and respectful. This means always including children, young people and their families on the decisions that need to be made that impact their lives, listening to their views with integrity and empowering them to be heard.

I remain eternally grateful for the role that our foster and kinship carers play in keeping children safe and providing a nurturing home to children who are unable to live with their families. We could not do the work we do without the special partnerships we have with our amazing carers.

Our work continues to be guided by the *Supporting Families Changing Futures 10-year child protection reform program*, the *Our Way – A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037 (Our Way)*, and the *Working Together Changing the Story - Youth Justice Strategy 2019-2023*. We also lead implementation of the *Queensland Multicultural Policy - Our story, our future*.

During 2021-22 we increased our focus on reforming care services in response to the significant pressures arising from an increase in demand and growing complexity of matters coming to the attention of the child protection system. These reforms primarily focussed on growing the use of kinship care, developing an Aboriginal and Torres Strait Islander kinship care program in partnership with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak and implementing strategies to reduce our reliance on residential care.

We also continued our work to reduce the disproportionate representation of Aboriginal and Torres Strait Islander families, children and young people in the child protection system. A key focus is the delegation of legislative functions and powers to the Chief Executive of an Aboriginal or Torres Strait Islander entity for a First Nations child in need of protection or likely to become a child in need of protection.

Additional Child Safety Officers, Child Safety Support Officers and Senior Team Leaders were employed to manage caseloads and boost services for Queensland's most vulnerable children and families.

We continued to implement the Youth Justice Strategy to tackle youth offending, target serious recidivist offenders and continue broader support programs such as the Conditional Bail program which aims to reduce the risk of young people offending or breaching conditions while on bail, the Integrated Case Management program to reduce offending and re-offending among high-risk recidivist offenders and intensive support for families of children on bail. We are working closely with our partners to respond to the ongoing risks to community safety by a small number of young people.

We continued the Family Led Decision Making trial, which gives families of Aboriginal and Torres Strait Islander young people in the youth justice system a stronger voice in decisions about their children and provided extra case workers in Indigenous community-controlled services in priority locations to help Aboriginal and Torres Strait Islander young people stay away from crime.

Multicultural Affairs continued to promote an inclusive, harmonious and united Queensland by supporting events and projects through the Celebrating Multicultural Queensland grants program. These grants are just one of the ways we are helping to create communities in which people of all backgrounds feel a sense of belonging and respect.

In June 2022, we held our inaugural department Staff Excellence Awards, which was livestreamed for all staff. The event was a wonderful opportunity to take time to celebrate the department's successes and recognise the outstanding contributions our staff make in supporting children, young people and their families to be safe and to thrive in culture and communities. We received a total 146 nominations across eight categories: Innovation, Making a difference, Exceptional service, Collaboration and partnership, Outstanding First Nations contribution, Diversity and inclusion, Emerging leader and Outstanding supporter. It was a very difficult decision to choose winners and highly commended from so many incredible nominations. My Director-General's Award was awarded to Kabul Youth Justice (Caboolture Youth Justice Service Centre) in Brisbane and Moreton Bay Region, and Forest Lake Child Safety Service Centre received the Minister's Award.

None of what we achieve could be possible without the collaboration and support of our partners and stakeholders. I thank them for their willingness to engage openly and honestly with us, strengthening our partnerships as we work together to keep vulnerable families supported and children safe.

Kind Regards

Deidre Mulkerin  
Director-General  
Department of Children, Youth Justice and Multicultural Affairs

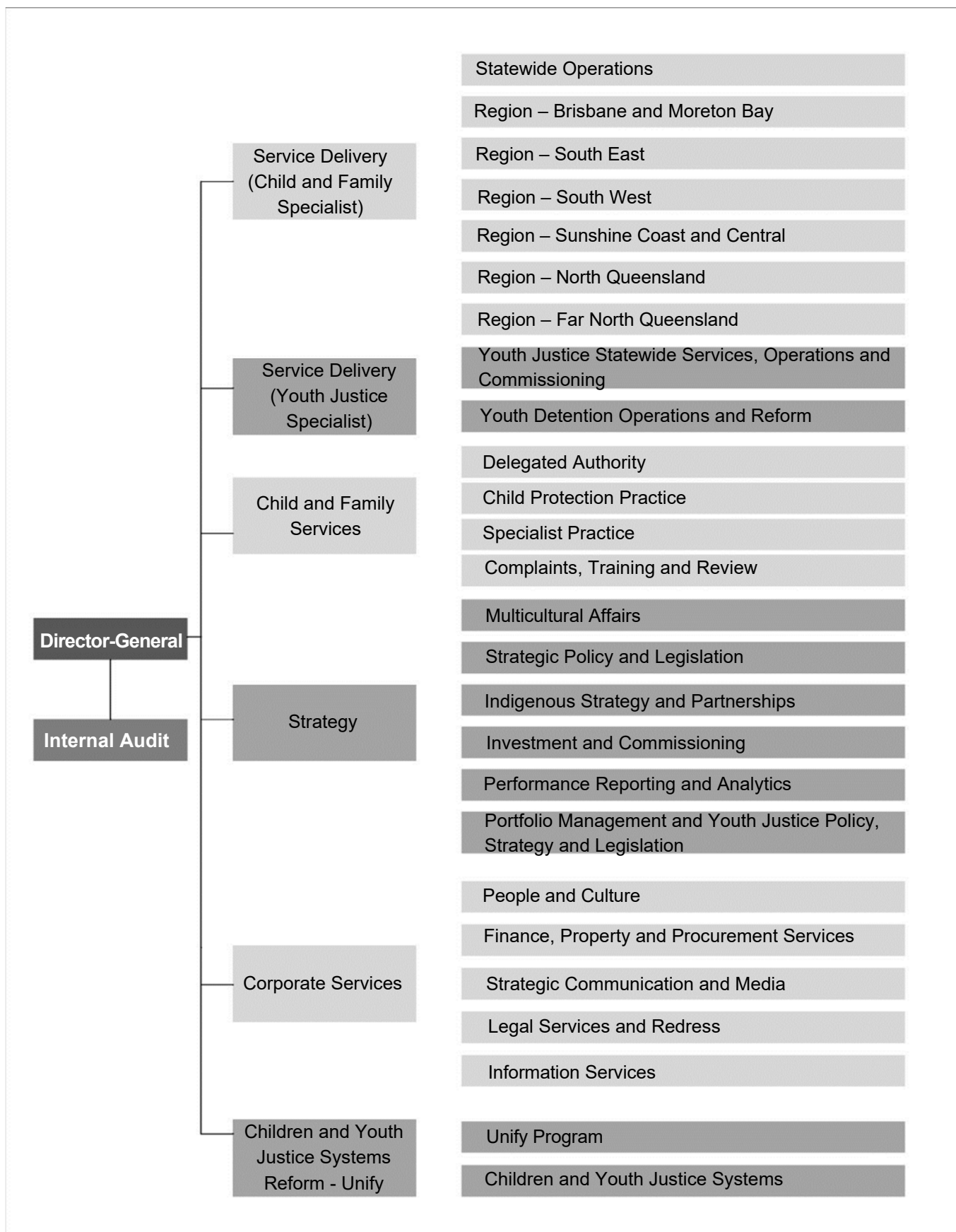
# About the report

The department's annual report summarises its financial and corporate performance for 2021-22 against the objectives, performance indicators, service areas and service standards consistent with the department's strategic plan and 2021-22 *Service Delivery Statements*. The report has been prepared in accordance with the *Annual report requirements for Queensland Government agencies*, and the department's accountability requirements under the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

## Snapshot of our department

- \$2.1 billion total expenditure in 2021-22.
- 5142 full-time equivalent (FTE) employees with over 88 per cent in frontline and frontline support roles (Minimum Obligatory Human Resources Information (MOHRI) data for fortnight ending 17 June 2022).
- 54 child safety service centres, 27 youth justice service centres and three youth detention centres with a total capacity of 306 beds.
- Queensland's central agency for Multicultural Affairs.

# Our organisational structure





# Our service delivery

Service delivery highlights for 2021-22:

- 27,816 child protection investigations commenced during the year ending 31 March 2022, 1,781 (seven per cent) more than the same time the previous year
- Supported more Queensland children to stay with their kin and communities. As at 31 March 2022, 47 per cent of children in care were placed with kin, an increase of almost two percentage points compared to the same time the previous year
- 11,299 children in foster care, kinship care or residential care as at 31 March 2022
- 5,971 approved carer families as at 31 March 2022, 186 more than the same time the previous year. Almost all of this increase came from kinship carers
- 34 Aboriginal and Torres Strait Islander Family Wellbeing Services contributed to reducing the likelihood of Aboriginal and Torres Strait Islander children coming into care and a program evaluation validated its effectiveness
- Partnered with the Queensland Mental Health Commission and Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships to determine the implementation approach for the Queensland Aboriginal and Torres Strait Islander Healing Strategy as it relates to the Truth, Telling and Healing commitment under Path to Treaty
- Partnered with two Aboriginal and Torres Strait Islander community-controlled organisations (ACCOs) and the Queensland Aboriginal and Torres Strait Islander Child Protection Peak (QATSICPP) to implement delegated authority for 40 children, where the powers and functions of the Chief Executive for an Aboriginal and Torres Strait Islander child, are transferred to the Chief Executive officer of an ACCO
- Commenced development of a new model of kinship care in partnership with QATSICPP.
- Implemented amendments to the *Youth Justice Act 1992* which were passed as part of the *Youth Justice and Other Legislation Amendment Bill 2021*, with implementation to be supported by over \$98 million in new funding over four years
- In the 12 months to 31 March 2022, 1,565 young people were supervised by youth justice
- In the 12 months to 31 March 2022, 43 per cent of young people did not return to the youth justice system after their first finalised court appearance
- In the 12 months to 31 March 2022, the number of young offenders aged 10-17 years with a proven offence in Queensland decreased by one per cent when compared to the 12 months ending 31 March 2021
- Invested \$2.075 million in the Asylum Seeker and Refugee Assistance Program
- Partnered with the Department of Employment, Small Business and Training, other agencies and community organisations to strengthen engagement with communities on workforce participation and small business
- Continued to partner with Welcoming Australia in supporting local councils to strengthen welcome and belonging in regional Queensland
- Developed a program to deliver on an election commitment to support community organisations to provide work rights education to new Queenslanders, and provide assistance to vulnerable migrant workers

- Continued to lead and coordinate the Queensland Government's participation in the National Redress Scheme for people who have experienced institutional child sexual abuse and support the Truth, Healing and Reconciliation Taskforce
- Continued with implementation of the Youth Justice Co-responder Model across the State
- Continued recruitment of frontline and frontline support positions in youth detention centres which is critical for community safety and the safety and well-being of detention centre staff and young people
- Funded additional youth workers for the Conditional Bail program to reduce the risk of young people offending or breaching conditions while on bail
- Expansion of the Integrated Case Management program to reduce offending and re-offending among high-risk offenders
- Continuation of the Transitional Hub in Mount Isa to deliver after hours diversionary services to high risk young people; and
- Continued the Family Led Decision Making trial which gives families of Aboriginal and Torres Strait Islander young people in the youth justice system a stronger voice in decisions about their children.

# Summary of financial performance

This summary of financial performance reflects the period from 1 July 2021 to 30 June 2022. A comprehensive view of the department's financial performance is provided in the Appendix 5: Financial Statements of this annual report.

## Operating result

The operating result for the department is a loss of \$26.9 million for the year ending 30 June 2022. This is mainly due to the increasing demand and cost in the child protection system.

<b>Operating Result</b>	<b>2021-22 Actual \$'000</b>	<b>2021-22 Budget<sup>1</sup> \$'000</b>
Total income	2,093,675	1,858,055
Total expenses	2,120,585	1,858,075
<b>Operating result</b>	<b>(26,910)</b>	<b>(20)</b>

## Income

The department's primary source of income is appropriation revenue provided by the Queensland Government for provision of services. Revenue for the department totalled \$2.1 billion against the budget of \$1.9 billion. The variance of \$0.2 billion (12.7 per cent) is mainly due to the increasing demand and cost of care services.

<b>Sources of income</b>	<b>2021-22 Actual \$'000</b>	<b>2021-22 Budget<sup>1</sup> \$'000</b>
Appropriation revenue	2,054,440	1,839,072
User charges and fees	19,710	17,925
Grants and other contributions	1,441	708
Other revenue	7,156	350
Gains on disposal/revaluation of assets	10,929	-
<b>Total income</b>	<b>2,093,675</b>	<b>1,858,055</b>
<b>Note:</b> These figures represent the budgeted figures as published in the 2021-22 Service Delivery Statement tabled in Parliament.		

## Expenses

Our department provides a wide range of services to the community, delivered by contracted non-government organisations and through direct service delivery. As a result, our two largest expense categories are supplies and services, and employee expenses.

Expenditure for the department totalled \$2.1 billion against the budget of \$1.9 billion. The variance of \$0.2 billion (14.14 per cent) is mainly due to increased expenditure for care services in response to the increasing demand in the child protection system.

## Assets

As at 30 June 2022, the department held assets valued at \$693.8 million. Assets include land, buildings and plant and equipment as well as intangible assets, primarily internally generated software and systems.

## Liabilities

Our total liabilities as at 30 June 2022 were \$79.2 million. Our liabilities consist primarily of payables for service procurement and provisions for employee entitlements.

## Financial position

As at 30 June 2022, the net assets position was \$614.6 million.

<b>Changes in equity</b>	<b>2021-22 \$'000</b>
<b>Balance as at 30 June 2021</b>	<b>583,549</b>
Net effect of changes in accounting policies / prior year adjustments	(3,681)
<b>Balance as at 1 July 2021</b>	<b>579,868</b>
Operating result	(26,910)
Net increase/(decrease) in asset revaluation surplus	82,273
Net equity adjustments	(20,623)
Net transfers in/out to other Queensland Government entities	-
<b>Balance as at 30 June 2022</b>	<b>614,608</b>

## Statement by the Chief Finance Officer

In accordance with the requirements of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with a statement confirming the financial internal controls of the department are operating efficiently, effectively and economically in conformance with Section 54 of the *Financial and Performance Management Standard 2019*.

The Chief Finance Officer has fulfilled the minimum responsibilities as required by the *Financial Accountability Act 2009*.

# Our department

## Government objectives for the community

- **Safeguarding our health:** We safeguard the health and wellbeing of our staff and children, young people, families and communities, and strive to deliver continuous services during period of disruption.
- **Supporting jobs:** We provide funding to non-government service providers and Aboriginal and Torres Strait Islander organisations, and work across government agencies to support jobs and job pathways contributing to the diversification of the Queensland economy.
- **Growing our regions:** We provide funding to regional non-government service providers and Aboriginal and Torres Strait Islander organisations, and work with local governments to welcome and attract people, talent, investment and economic prosperity to regions.
- **Investing in skills:** We fund programs and service initiatives providing skill development and training opportunities to children and young people in our care and in the youth justice system. We work with other agencies to create opportunities for migrants and refugees to fully utilise their skills and experience.
- **Backing our frontline services:** We deliver culturally safe responsive frontline services in child protection and youth justice and contribute to community safety and wellbeing.

## Our strategic plan

Our Strategic Plan 2022-2026 provides a strong vision and purpose, clear objectives and strategies, and demonstrates how the department contributes to the government's objectives for the community.

The department's Strategic Plan can be found on our website at:

<https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/strategic-plan>

### **Vision, objectives, strategies and performance indicators**

The department's vision is for Queensland's children, young people, and families to be safe, thriving, and empowered in their culture and communities.

Objectives, strategies and performance indicators are provided at the beginning of each service area chapter in this report.

## Priorities

Our plans and priorities for 2021-22 included the following:

### Child and Family Services:

- reforming care services in response to the significant pressures arising from an increase in demand and growing complexity of matters coming to the attention of the child protection system
- growing the use of kinship care and developing an Aboriginal and Torres Strait Islander kinship care program in partnership with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak
- recruiting additional frontline child safety workers to reduce caseloads and boost services for Queensland's most vulnerable children and families
- implementing the *Our Way* strategy to reduce the rate of over representation of Aboriginal and Torres Strait Islander children in out-of-home care by 45 per cent by 2031, supporting the National Closing the Gap target, including increasing the use of delegated authority
- implementing the Workload Management Policy and Workload Management Manual to ensure reasonable workloads for Child Safety staff
- implementing the child protection litigation model providing early, independent legal advice to child protection workers and working collaboratively with the independent Director of Child Protection Litigation to manage child protection order applications and proceedings; and
- contributing to the development of new national strategies to protect Australia's children and prevent and respond to child sexual abuse.

### Youth Justice Services:

- expanding the Youth Justice Strategy to tackle youth offending, target serious recidivist offenders and continue broader support programs
- expanding the Youth Justice Five Point Plan, including the Co-responder model
- recruiting additional frontline and frontline support positions in youth detention centres which is critical for community safety and the safety and wellbeing of detention centre staff and young people while they are detained
- recruiting additional youth workers for the Conditional Bail program which aims to reduce the risk of young people offending or breaching conditions while on bail
- developing the Integrated Case Management program to reduce offending and re-offending among high-risk recidivist offenders
- the Family Led Decision Making trial, which gives families of Aboriginal and Torres Strait Islander young people in the youth justice system a stronger voice in decisions about their children
- providing extra case workers in Indigenous community-controlled services in priority locations to help Aboriginal and Torres Strait Islander young people stay away from crime
- expanding the provision of intensive support for families of children on bail

- funding the Legal Advocacy and Bail Support program, which aims to reduce the pressure on youth detention centre and Queensland Police Service watchhouses by conducting bail reviews and providing bail support
- delivering a trial of electronic monitoring, supervision and resources to manage serious recidivist young offenders on bail in certain locations
- funding for a drug and alcohol residential treatment program for young people, with a view to reducing the incidence of youth offending, involving the establishment of a 10-bed residential facility, providing three months' residential treatment followed by three to five years' follow-up treatment to assist participants to sustain their changed behaviour in the community and prevent relapse
- providing capital funding for infrastructure and funding operations for a short-term remand centre (did not proceed following community consultations); and
- investigating additional long-term detention centre capacity options.

#### Multicultural Affairs:

- providing much needed financial, employment, housing and mental health assistance to people seeking asylum and humanitarian entrants with a temporary protection visa in Queensland
- the Celebrating Multicultural Queensland program, which supports multicultural events and projects that promote an inclusive, harmonious and united Queensland; and
- establishing a Holocaust Museum and Education Centre to honour victims of the Holocaust.

#### Whole-of-department:

- implementing recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse and the Queensland Family and Child Commission
- transforming the way the department does its business through the replacement of the ageing Integrated Client Management System (ICMS) by implementing Unify, a new system that will be rolled out in stages
- implementing the actions committed to in the *Child Safety and Youth Justice Certified Agreement 2021* and the *Youth Detention Centre Certified Agreement 2019*
- investing in the development and capability of staff, focusing on the attraction and retention of a skilled, dedicated and diverse workforce
- continuing to lead and coordinate the Queensland Government's participation in the National Redress Scheme for people who have experienced institutional child sexual abuse and support the Truth, Healing and Reconciliation Taskforce; and
- safeguarding the health and wellbeing of our children, young people, families, culturally and linguistically diverse communities, and staff during the ongoing COVID-19 response.

## **Strategic opportunities**

- Build more culturally safe, diverse and capable practices.
- Strengthen our client focus and customer service.
- Partner, collaborate and co-design services and solutions with others, including place-based responses.
- Leverage local and global knowledge and stimulate innovation at all levels.
- Implement Unify, a contemporised case management system and ensure the security and integrity of the department's information and communication technology systems, hardware and data.
- Develop sound policies, programs and services that reflect current priorities (including COVID-19 pandemic), meeting both government and community expectations.

## **Strategic risks**

- Harm to children or young people in our care.
- Capability and capacity to respond to growing demand, increasing complexity of needs, and to deliver multiple system and service delivery reforms.
- Staff coming to harm when fulfilling their duties.
- Breaches of information privacy and security, statutory rights and responsibilities.
- Inadequate departmental support and oversight of children, young people and their families, known to the department but not in its care.
- Inconsistent application of and/or poor adherence of governance systems and internal controls contributing to disruptions to business continuity, poor (ethical) decision-making, and legislative non-compliance.



# National agreements

The department leads implementation and negotiations associated with:

- the National Redress Scheme for Institutional Child Sexual Abuse
- Safe and Supported: The National Framework for Protecting Australia's Children 2021-31
- the National Strategy to Prevent and Respond to Child Sexual Abuse and the First Commonwealth Action Plan to Prevent and Respond to Child Sexual Abuse 2021-2024
- the Project Agreement for Family Law Information Sharing; and
- the National Accreditation Authority for Translators and Interpreters Funding Agreement.

The department contributes to:

- the National Agreement on Closing the Gap
- the National Housing and Homelessness Agreement; and
- development of the Family Law National Information Sharing Framework.

# Our plans and priorities for next reporting period

Our Strategic Plan 2022-26 provides a strong vision and purpose, clear objectives and strategies for the department. The plan also demonstrates the department's contribution to the Queensland Government's objectives for the community.

Our operating environment will continue to be impacted by increasing demands for our services and complexity of issues, alongside COVID-19 impacts which will continue to challenge us.

## Child and Family Services key priorities for 2022-23

In 2022-23 we will continue:

- reforming care services in response to the significant pressures arising from an increase in demand and growing complexity of matters coming to the attention of the child protection system
- growing the use of kinship care and developing an Aboriginal and Torres Strait Islander kinship care program in partnership with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak
- continuing the work to grow and support Aboriginal and Torres Strait Islander Community Controlled Organisations across the sector to deliver a broader range of services to Aboriginal and Torres Strait Islander children and families, including delegated authority.
- collaborating with young people to codesign a new program to provide additional support to care leavers aged 18–21 in their transition to adulthood and to their carers when they remain at home
- exploring improvements to the child safety intake system, including a focus on improved risk assessments, response pathways and referral processes to assist families to receive the right support and interventions, from the right service, at the right time
- recruiting frontline child safety workers and support staff to manage caseloads and boost services for Queensland's most vulnerable children and families
- implementing '*Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017–2037*' and supporting action plans to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system by 2037. This includes the co-design of the third action plan, *Breaking Cycles 2023–2025*, in partnership with Family Matters Queensland, community and government and non-government partners
- implementing the child protection litigation model providing early, independent legal advice to child safety workers regarding child protection matters and working collaboratively with staff in service centres and the independent Director of Child Protection Litigation to manage child protection order applications and proceedings
- implementing the *Child Protection Reform and Other Legislation Amendment Act 2022* which amends the *Child Protection Act 1999* to:
  - reinforce children's rights in the legislative framework.
  - strengthen children's voices in decisions that affect them; and

- streamline, clarify and improve the regulation of care.
- advocating at the national level for outcomes for Queensland children and families including through our role as Secretariat for the Children and Families Secretaries group and contributing to the development and implementation of new national strategies to protect Australia's children and prevent and respond to child sexual abuse; and
- preparing for the Unify Suspected Child Abuse and Neglect solution scheduled for release statewide in November 2022.

## **Youth Justice Services key priorities for 2022-23**

In 2022-23 we will continue:

- implementing the Youth Justice Strategy to tackle youth offending, target serious repeat offenders and continue broader support programs to prevent re-offending
- implementing the Youth Justice Five Point Plan, including the Co-responder model
- recruiting frontline and frontline support positions in youth detention centres which is critical for community safety and the safety and wellbeing of detention centre staff and young people while they are detained
- expanding the Integrated Case Management program to reduce re-offending among high-risk repeat offenders
- expanding and repositioning the existing multi-agency collaborative panels to strengthen the level of service provided to high-risk repeat offenders
- work on the Family Led Decision Making initiative, which gives families of Aboriginal and Torres Strait Islander young people in the youth justice system a stronger voice in decisions about their children
- providing extra case workers in Indigenous community-controlled services in priority locations to help Aboriginal and Torres Strait Islander young people stay away from crime
- funding the Legal Advocacy and Bail Support program, which aims to reduce the pressure on youth detention centre and Queensland Police Service watchhouses by conducting bail reviews and providing bail support
- funding and establishing a drug and alcohol residential treatment program for young people, with a view to reducing the incidence of youth offending, involving the establishment of a 10-bed residential facility, providing three months' residential treatment followed by three to five years' follow-up treatment to assist participants to sustain their changed behaviour in the community and prevent relapse; and
- long term infrastructure planning that aims to diversify the Youth Justice asset portfolio and support an integrated, statewide service system.

## **Multicultural Affairs key priorities for 2022-23**

In 2022-23 we will continue:

- providing much needed financial, employment, housing and mental health assistance to people seeking asylum and humanitarian entrants with a temporary protection visa in Queensland through the Asylum Seeker and Refugee Assistance program and other activities

- the Celebrating Multicultural Queensland program, which supports multicultural events, projects and initiatives that promote an inclusive, harmonious and united Queensland
- establishing a Holocaust Museum and Education Centre to honour victims of the Holocaust
- promoting the significance of the unique place Australian South Sea Islander peoples have within the cultural and economic fabric of Queensland, including working with the Queensland United Australian South Sea Islander Council and across Queensland Government agencies.
- implementing actions on workers' rights education and support
- supporting local governments to strengthen welcome and inclusion in their communities and welcome new arrivals in regional areas through our partnership with Welcoming Australia
- working with industry and employers to improve equitable economic participation of migrant and refugee communities
- collaborations supporting engagement with small businesses
- preparing the second progress report on the Queensland Multicultural Policy outcomes
- implementing the Interpreter Training Boost program to provide new job opportunities for Queensland interpreters in priority languages and better communication outcomes for multicultural communities; and
- seeking out opportunities across agencies and sectors to promote inclusion and equal access to opportunities for people from culturally and linguistically diverse backgrounds.

## **Whole-of-department key priorities for 2022-23**

In 2022-23 we will:

- continue to implement recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse and the Queensland Family and Child Commission
- continue the development of options for implementation of child safe standards and reportable conduct scheme for Queensland
- finalise all actions committed to in the *Child Safety and Youth Justice Certified Agreement 2021* and the *Youth Detention Centre Certified Agreement 2019*, and commence negotiations in relation to replacement agreements
- continue to invest in the development and capability of staff, focusing on the attraction and retention of a skilled, dedicated and diverse workforce and mandatory training.
- continue to lead and coordinate the Queensland Government's participation in the National Redress Scheme for people who have experienced institutional child sexual abuse and support the Truth, Healing and Reconciliation Taskforce
- continue to safeguard the health and wellbeing of our children, young people, families, culturally and linguistically diverse communities and staff during the continuing COVID-19 response; and
- lead the implementation of the *Multicultural Recognition Act 2016* and implement the department's actions under the Queensland Multicultural Action Plan 2022-24.

# Child and Family Services

## Our objective

- Support families, and enable the safety and wellbeing of children, especially those in or leaving care.
- Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system

## Our strategy

- Continue active efforts to embed the Aboriginal and Torres Strait Islander Child Placement Principle in everything we do.
- Work with our partners to ensure that our assessments, court processes and supports prioritise child wellbeing and family reunification.
- Work with parents, families, carers, and communities to promote health and wellbeing outcomes, especially for children in care.
- Work with parents, families, and carers to support kin to care for children.
- Expand the Aboriginal and Torres Strait Islander services sector in the delivery of family support and placement services, and delegate additional authorities to ensure Aboriginal and Torres Strait Islander peoples and organisations have the choice and control over decisions affecting their children.

## Our performance indicators

- Reduction in the rate of child abuse and neglect.
- Improved outcomes for vulnerable young people and children in or at risk of entering the child protection system.
- Reduction in the disproportionate rate of representation of Aboriginal and Torres Strait Islander children in the child protection system.
- Reduction in the proportion of children in residential care.
- Increased proportion of children in kinship care.

## Our achievements

- Continued with intake program improvement, including options for improved responses for Aboriginal and Torres Strait Islander children and families, and a series of intake service delivery trials to support improvements in risk assessment, and promote timely and effective referrals of families to support.

- Completed the first round of Operational Performance Reviews (OPRs) for all regions. OPRs are designed to improve outcomes for children, young people and their families through a process that seeks to enhance service delivery, performance and practice.
- Embedded the My Home program into Adoption and Permanent Care Services practices and commenced making permanent placements for a small cohort of children in the child protection system.
- An expanded Service Response Team within Statewide Operations continued to respond to emerging issues, need and pressures in frontline child safety service delivery across the state.
- In June 2022, Minister Linard launched a Parents Charter as part of United Nations Global Day of Parents. The Charter is the result of the Queensland Parent Advisory Committee, the department and key stakeholders such as the Human Rights Commission working closely together and is the first such Charter in Queensland, and only the second State to have one.
- Appointed an Executive Director, Delegated Authority and established a central Delegated Authority team to progress delegation of functions to Aboriginal and Torres Strait Islander community-controlled organisations.
- Reviewed Child Safety Officer training and gained executive agreement to extend the face-to-face training to three weeks and to recruit an additional 12 staff to allow for a learning and development team to support new CSOs in their first year.
- Offered professional development forums to Senior Practitioners, Cultural Practice Advisors, Specialist Services clinicians and Family Group Meeting convenors.
- Provided Safe and Together training to increase domestic and family violence informed child protection practice.
- Responded to research outcomes regarding Structured Decision Making tools and developed an alternative framework for analysing risk of harm to children and young people.
- Revised the Standards of Care policy with a focus to removing the 'continue to monitor' option as agreed by Foster and Kinship Care agencies who offer support to carers.
- Updated a number of operational Child Safety policies including sexual abuse policies, the interstate transfer policy, the vaccination policy and permanency planning.
- Revised complaints processes to streamline processes, increase timeliness and ensure merits-focussed reviews.
- Offered two 'You Can't Ask That' forums across the State to deepen practice understanding of the five elements of the Aboriginal and Torres Strait Islander Child Placement principle and work to the standard of active efforts.
- Engaged with the Queensland Family and Child Commission to progress the Principle Focus and Intervention with Parental Agreement projects.
- Formed a Child Safety Practice Consultative Committee to facilitate consultation with the Together Union regarding practice reforms.
- Developed the parameters and training materials for the national Connect for Safety information sharing platform.
- Developed processes to record COVID vaccinations in ICMS and developed and distributed Chief Practitioner messaging regarding family contact.
- Released the Changing Tracks 2020-2022 Action Plan's annual progress report for the reporting period 2020-2021 noting that five of the 24 actions have been completed and 19 are in progress and on track to be delivered by the end of 2022.

- Partnered with two Aboriginal and Torres Strait Islander community-controlled organisations and the Queensland Aboriginal and Torres Strait Islander Child Protection Peak to commence the co-design of an Aboriginal and Torres Strait Islander kinship care program.
- Increased National Disability Insurance Scheme approved plans and funding for almost 1600 children in care to \$82 million dollars and actively managed voluntary care entries.
- Expanded trauma informed training for foster carers with the launch of Hope and Healing Foster Care training. The training is available online providing a self-paced learning environment for all foster carers, supporting them with strategies and tools to respond to the impacts of trauma on children and young people in their care.
- Unify Stage 1 went live on 30 August 2021, with Unify Care Arrangements - Availability and Matching solution being fully released statewide on 30 May 2022.
- Finalised Queensland's contribution to and endorsement of Safe and Supported: The National Framework for Protecting Australia's Children 2021-31; and
- Finalised Queensland's contribution to and endorsement of the National Strategy to Prevent and Respond to Child Sexual Abuse 2021-2030 and its First National Action Plan 2021-24.

# Performance statement

<b>Service Area: Child and Family Services</b>	<b>Notes<sup>1</sup></b>	<b>2021-22 Target / estimate</b>	<b>2021-22 Actual</b>
Rate of substantiated harm per 1,000 children (0-17 years of age)		5.5	Not available
Rate of children subject to ongoing intervention per 1,000 children (0-17 years of age) <ul style="list-style-type: none"> <li>All children</li> <li>Aboriginal and Torres Strait Islander children</li> <li>Non-Indigenous children</li> </ul>		12.0 65.7 7.2	Not available
Rate of children entering out-of-home care per 1,000 children (0-17 years of age): <ul style="list-style-type: none"> <li>All children</li> <li>Aboriginal and Torres Strait Islander children</li> <li>Non-Indigenous children</li> </ul>		2.8 15.5 1.7	Not available
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services		56%	Not available
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements		41%	Not available
Percentage of youth receiving Youth Support services whose majority needs have been met	2	70%	68%
Proportion of cases closed, where all or a majority of needs are met: <ul style="list-style-type: none"> <li>Intensive Family Support</li> <li>Family Wellbeing Services</li> </ul>		56% 51%	Not available
Out-of-home expenditure per placement night		\$261	Not available
Investment per family support client receiving a service: <ul style="list-style-type: none"> <li>Intensive Family Support</li> <li>Family Wellbeing Services</li> </ul>		\$11,745 \$9,755	Not available
Average cost per hour of Youth Support service delivery		\$131	\$141
Notes:			
1. Data not currently available is expected to be published on the department's website in October 2022			
2. Actual is based on the majority of needs met as a percentage of the number of clients who can be contacted by the service.			



# Youth Justice Services

## Our objective

- Reduce recidivism by holding children and young people to account for their offending behaviour and ensuring youth justice supervision focuses on improving social, economic and civic participation, and cultural connection.
- Reduce the disproportionate representation of Aboriginal and Torres Strait Islander children and young people in the youth justice system.

## Our strategy

- Support young people to be accountable for their behaviour.
- Work with other agencies to link young people and their families to wellbeing, health, education, cultural and pro-social services.
- Focus on underlying issues that lead to offending behaviour and deliver evidence-based interventions and programs for young people who are repeat offenders.
- Support young people to transition back into the community by connecting them to appropriate and relevant community organisations, programs and services.
- Support victims of youth crime to participate in justice processes.

## Our performance indicators

- Reduction in the rate of youth re-offending.
- Reduction in the disproportionate rate of representation of Aboriginal and Torres Strait Islander young peoples in the youth justice system.

## Our achievements

- Continued to implement the Working Together Changing the Story: Youth Justice Strategy 2019-2023.
- Continued to implement strategies to target serious repeat offenders and to continue delivering programs showing promise in reducing offending.
- Continued the trial of electronic monitoring with increased supervision and resources to manage serious repeat young offenders on bail in Logan, Townsville, Moreton, North Brisbane and the Gold Coast.
- Continued the implementation Youth Justice Five Point Plan, including the expansion of the Queensland Police Service and Youth Justice Co-responder Model.

- Continued to focus on recruitment to our frontline and frontline support positions in youth detention centres, to increase community safety and the safety and well-being of detention centre staff and young people.
- Continued to deliver the Legal Advocacy and Bail Support programs to provide legal and practical support to young people to assist them to meet bail conditions and individual case plan goals.
- Expanded the Integrated Case Management program to reduce re-offending among high-risk repeat offenders.
- Continued the transitional hub in Mount Isa to deliver after hours diversionary services to high-risk young people, providing a safe therapeutic environment for police to refer young people who do not have appropriate accommodation or safe home environments.
- Trialled Family Led Decision Making to give families of Aboriginal and Torres Strait Islander young people in the youth justice system a stronger voice in decisions about their children.
- Engaged former Police Commissioner Mr Bob Atkinson to review the implementation and early outcomes of the reforms targeting serious repeat offenders, including electronic monitoring and the changes to the legislation in respect to bail.
- Worked closely with the Youth Justice Reference Group, including key community stakeholders, to inform the development of the second action plan associated with the Working Together Changing the Story: Youth Justice Strategy 2019-2023; and
- Unify Youth Justice, the Restorative Justice solution, was released statewide on 28 September 2021 and is being actively used.

# Performance statement

Service Area: Youth Justice Services	Notes <sup>1</sup>	2021-22 Target / estimate	2021-22 Actual
Percentage of orders supervised in the community that are successfully completed: <ul style="list-style-type: none"> <li>• Aboriginal and Torres Strait Islander young offenders</li> <li>• Other young offenders</li> <li>• All young offenders</li> </ul>		85%  86% 85%	Not available
Proportion of young offenders who have another charged offence within 12 months of an initial finalisation for a proven offence		70%	Not available
Youth detention centre utilisation rate		85%	Not available
Notes: 1. Data not currently available is expected to be published on the department's website in October 2022.			

# Multicultural Affairs

## Our objective

- Implement, influence and invest in equitable, accessible and inclusive policies, programs and services that support and empower Queenslanders from culturally and linguistically diverse backgrounds to participate in, benefit from and contribute to the economy and the community.

## Our strategy

- Work with communities, sector and industry partners and Government agencies to influence, facilitate and promote efforts to build welcome, belonging and economic and social inclusion of people from migrant, refugee, asylum seeker backgrounds and Australian South Sea Islander peoples.
- Lead by example across the Queensland public sector in supporting diversity and inclusion through leveraging and cultivating stakeholder relationships supporting fair and accessible opportunities, pathways and services for all.

## Our performance indicators

- Increased proportion of Queensland Government stakeholders satisfied with the advice and support relating to multicultural issues, that supports them to effectively meet their obligations under the *Multicultural Recognition Act 2016*.
- Increased applications for grants programs by people from culturally and linguistically diverse backgrounds.

## Our achievements

- Coordinated whole-of-Government reporting on the implementation of the *Queensland Multicultural Action Plan 2019-20 to 2021-22*, the second action plan under the *Multicultural Recognition Act 2016*.
- Developed a program to deliver on an election commitment to support community organisations to provide work rights education to new Queenslanders and provide assistance to vulnerable migrant workers.
- Supported local governments to strengthen welcome and inclusion in their communities and welcome new arrivals in regional areas through our partnership with Welcoming Cities.
- Strengthened collaboration with Balonne, Bulloo and Paroo shires through the three-year Regional Partnerships Projects and funded Toowoomba Catholic Care Services in partnership with Toowoomba Chamber of Commerce to develop and test a model for sustainable employment and regional resettlement into the Balonne region.
- Worked actively with the Commonwealth Government to advocate the State of Queensland's interests and influence policy and program delivery in ensuring sustainable and successful

settlement outcomes for migrants and refugees and support for vulnerable people on temporary visas including people seeking asylum.

- Worked with key Queensland Government agencies and non-government organisations to ensure access to appropriate services for people affected by humanitarian crises in Afghanistan and Ukraine.
- Worked with key state government and non-government partners to facilitate stronger connections with migrant and refugee communities, including small business owners from migrant or refugee backgrounds.
- Worked with industry groups and key government agencies to explore partnerships for improved workforce participation of skilled migrants and people from refugee backgrounds in industries with skills shortages
- Developed a toolkit, to be released in 2022-23, to support agencies to increase diversity on Queensland Government boards.
- Delivered an impact evaluation of the *Multicultural Recognition Act 2016*, covering the first five years of implementation of this Act.
- Established the new Interpreter Training Boost program which has invested \$730,000 over three years to boost the number of National Accreditation Authority for Translators and Interpreters (NAATI) certified Interpreters for critical in-demand languages.
- Continued to provide advice and assistance to government agencies on how to use qualified interpreters and translate information, to improve access to government and government-funded services for people with limited English.
- Continued to support the Multicultural Queensland Advisory Council (MQAC) to undertake consultations including meeting with young leaders from the Future Leaders Advocacy Group and Youth Voice in March 2022 in Brisbane, and consultations about welcome and belonging in Hervey Bay and Maryborough in June 2022.
- Supported MQAC to develop submissions to the Legal Affairs and Safety Committee Inquiry into serious vilification and hate crime, and to the Queensland Human Rights Commission's Review of the *Anti-Discrimination Act 1991* to ensure the voices of culturally diverse cohorts are heard on these important matters.
- Continued to support delivery of a commitment in the Minister's Charter Letter to continue to work with State and Federal Governments to build strength in diversity and social participation, work with vulnerable communities to address marginalisation and radicalisation that leads to violent extremism.
- Provided funding of \$2 million for more than 100 activities including projects focussing specifically on young people, economic development pathways, and community events that embrace intercultural connections, under the Celebrating Multicultural Queensland program.
- Continued the delivery of the Asylum Seeker and Refugee Assistance program to provide financial and material aid, case management and coordination support, including to vulnerable people seeking asylum and people with temporary protection visas.
- Implemented the refreshed \$2.5 million Community Action for a Multicultural Society (CAMS) program.
- Worked with the Queensland Holocaust Museum and Education Centre (QHMEC) to investigate potential accommodation options for the Holocaust Museum and Education Centre.

- Continued to support improved disaster preparedness, response and recovery activities for culturally and linguistically diverse Queenslanders, including through funding of a Community Connector Advisor position with Australian Red Cross; and
- Prepared the third Queensland Multicultural Action Plan 2022-2023 to 2023-2024 for release. The action plan focuses on six actions to build the economy and community, provide better access to interpreters, and improve cultural diversity data to enhance service delivery.

## Performance statement

<b>Service Area: Multicultural Affairs</b>	<b>Notes</b>	<b>2021-22 Target / estimate</b>	<b>2021-22 Actual</b>
Proportion of Queensland Government stakeholders satisfied with the advice from Multicultural Affairs to effectively support them meeting their obligations under the <i>Multicultural Recognition Act 2016</i>	1	70%	92%
Average cost per hour of policy advice and support	2	\$75	\$69
<b>Notes:</b> <ol style="list-style-type: none"> <li>1. The variance between the 2021-22 Actual and 2021-22 Target/Estimate is due to this measure being used for the first time. The estimated satisfaction rate was based on other Government agencies' Target/Estimates. Consideration will be given to review the 2022-23 Target/Estimate.</li> <li>2. The increase to the Target/Estimate for 2021-22 is due to increased cost of salaries and the transfer of a position between teams within Multicultural Affairs in response to emerging priorities.</li> </ol>			

# Governance

## Management and structure

### Governance framework

An effective and efficient governance framework provides the best possible mechanisms for making decisions that are accountable, transparent and responsive to ensure delivery of the strategic intent of the department.

The department's governance structure is based on four key governance tiers:

- executive governance
- leadership and performance governance
- corporate governance; and
- customer and stakeholder voices.

Our **executive governance** committees provide stewardship of the agency's strategic direction and performance, and assurance of conformance with statutory obligations, probity and propriety, regulatory compliance and access, equity, inclusion, diversity and cultural capability. Our executive governance committees are as follows.

- Executive Leadership Committee
- Executive Management Board
- Audit and Risk Committee.

Our **leadership and performance governance** committees are:

- First Nations Council
- Child, Youth and Family Strategy and Performance Committee.

Our **corporate governance** committees provide oversight of financial management, conduct, fraud prevention and information management. Our corporate governance committees are:

- Information Steering Committee.
- Fraud and Corruption Control Committee.

Refer to Appendix 1 for further information regarding these governance boards and committees.

Our **customer and stakeholder voices** committees inform vision and strategy, design and implementation, monitoring and review, and access, equity, inclusion, diversity and cultural capability. Our department regularly engages with our customer and stakeholders through peak bodies and formal and informal forums, including:

- Multicultural Queensland Advisory Council
- Truth Healing and Reconciliation Taskforce
- Queensland First Children and Families Board.

Refer to Appendix 2 for further information regarding these government bodies.

## **Executive management**

The **Executive Leadership Committee** is the key strategic governing body for the department. The Executive Leadership Committee maintains a sharp focus on the department's strategic activities, performance and partnerships and responding to both emerging issues and government direction.

The Executive Leadership Committee focuses on the department's overall alignment to the department's strategic performance (financial and non-financial), management of resources and consideration of emerging issues.

The role of Executive Leadership Committee members is to promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the department's commitment to growing cultural capability.

A biography for each of the Executive Leadership Committee members is provided below.

### **Deidre Mulkerin, Director-General (Chair), Bachelor in Social Work, Graduate Certificate in Management**

Deidre has a significant range of experience in the child protection and juvenile justice sectors, beginning with her earlier career in frontline roles, including managing regional human service delivery.

Since 2004, Deidre has held numerous executive roles responsible for statutory child protection, juvenile justice, housing, homelessness and domestic and family violence, both in Queensland and New South Wales agencies. Through these roles, Deidre was responsible for ensuring decisions about how services are delivered, monitored and improved were driven by client outcomes and the use of robust evidence and data.

Deidre has provided evidence at several Commissions of Inquiry, including the Royal Commission into Institutional Responses to Child Sexual Abuse. In addition, Deidre's strength in policy development and delivery implementation has included initiatives related to reducing youth homelessness and domestic and family violence.

As Director-General, Deidre is a champion for Aboriginal and Torres Strait Islander self-determination, focused on initiatives to reduce Aboriginal and Torres Strait Islander overrepresentation in the child protection and youth justice systems.

### **Kate Connors, Deputy Director-General, Strategy, BA, LLB (Hons)**

Kate has more than 20 years' experience working in human services policy and law reform for the New South Wales (NSW), Commonwealth and Queensland Governments. Prior to joining the department, Kate held senior roles at the Queensland Department of Housing and Public Works



and the NSW Department of Justice, including Acting Deputy Secretary of the Strategy and Policy Division.

Kate has extensive experience in policy development, including delivering the interim report of the Royal Commission into Institutional Responses to Child Sexual Abuse, and has led significant programs of work on domestic violence reoffending, criminal justice reform, crime prevention and redress.

**Rob Seiler, Deputy Director-General and Chief Operating Officer (Child and Family Specialist), Service Delivery, BA (Humanities), GradDip Education**

Rob has held various senior executive roles in Government and Statutory Authorities in Queensland. Rob began his career as an educator and served as a principal at many schools throughout the state, ranging from small rural communities to large metropolitan settings.

This is Rob's fourth year with the department and during this time he has worked closely with regions, peak bodies and key partner agencies to improve child protection service delivery across all of government. Rob has a passion for supporting children, young people and families, and in particular, a commitment to supporting Aboriginal and Torres Strait Islander peoples.

Rob was awarded a Public Service Medal / Australia Day Achievement Award in 2013 for outstanding client service.

**Phillip Brooks, Deputy Director-General and Chief Operating Officer (Youth Justice Specialist), Service Delivery, EMPA**

Phillip Brooks was formerly Commissioner at the Queensland Family and Child Commission.

Phillip is a descendant of the Bidjara Tribe (Great Grandfather), the Kairi Tribe (Great Grandmother), and the Ducabrook Clan located at Springsure Central Queensland.

Phillip has had a distinguished career in the child, youth and family support portfolio in Queensland across a range of roles, including as Officer in Charge Queensland Police Service; Manager of Child Safety and Youth Justice Service Centres; Director Government Coordination; Executive Director Strategy; and Regional Director Child Family and Community Services North Queensland.

Phillip completed the Executive Master of Public Administration with the Australia and New Zealand School of Government in 2020.

**Arthur O'Brien, Deputy Director-General and Chief Information Officer, Corporate Services, FCPA FIPA, MBus (Professional Accounting), BBus (HRM)**

Arthur has more than 20 years' experience in senior management roles. Arthur has held a variety of senior executive positions across a number of Queensland Government agencies with experience in strategic management, planning, policy, risk management, finance and business continuity, as well as leading a number of major change projects for the Queensland Government.

Arthur oversees the delivery of human resources, finance, legal, property, communications, media, procurement and information services to all areas of the department. Arthur is also the executive responsible for coordination of the National Redress Scheme for the Queensland government.

In 2019, Arthur was recognised as the National Winner of the Institute of Public Accountant's Member of the Year.

**Erin Earle, A/Assistant Director-General, Child and Family System Reform - Unify, Bachelor of Arts (Psychology), Grad Certificate in (Psychology), Masters of Forensic Mental Health.**

Erin has had a vast range of experience in health/mental health, aged care, forensics, disability and child protection.

Since 2016, Erin has held both a number of permanent and acting Senior Executive roles with oversight responsibility of delivering frontline government services and managing investment in the community sector to achieve best outcomes for children, young people and family. During her time in these roles, Erin has had involvement in several formal proceedings including providing evidence for the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability and Mental Health Court proceedings.

In her current role as A/Assistant Director- General, Erin has the opportunity to drive a large scale program (Unify) to replace the current IT system. Unify creates an opportunity to make sure we're putting clients at the centre of everything we do with a broad focus on improving information and collaboration and enabling more streamlined processes.

**Dr Meegan Crawford, Chief Practitioner, Child and Family Services, BSW, PhD SW**

Meegan commenced as the Chief Practitioner on 28 September 2020 and has a 30-year career spanning direct practice, academia, research, policy and training roles. Meegan was previously Executive Director, Child and Family Operations.

As the Chief Practitioner, Meegan provides strategic leadership to the Delegated Authority team, Child Safety complaints, training, and child death and serious injury reviews teams; specialist services for children with a disability; and the teams responsible for practice development, complex case consultation, operational policy, procedures, partnerships and programs.

**Darren Hegarty, Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning, BSW**

Darren has led a number of positive and significant reforms for children and young people in both the youth justice and child protection systems. This has included the Youth Justice Strategy and Action Plans; Out of Home Care Reinvestment program, including Queensland's first Mental Health Recovery Residential; improved service delivery frameworks within Child Safety; targeted outcomes for Aboriginal and Torres Strait Islander families; stronger engagement with community Elder groups and Aboriginal and Torres Strait Islander service providers; and the re-focused investment in Intensive Family Support for children and young people.

Darren has extensive experience in providing innovative approaches to solving complex problems within the human services sector.

**Danny Short, Chief Finance Officer, FCPA BCom**

Danny has over 30 years' experience in accounting, governance and financial management across a broad range of Queensland Government organisations. In the past 17 years at a senior management level, he has been responsible for corporate and strategic governance, financial performance, budget management and strategy, together with risk management, business services and procurement.

Danny provides expert advice and support to the department in relation to financial and resource management, budget strategy, statutory financial reporting and policy, governance and property and procurement services. Danny works collaboratively with colleagues from across government

including Queensland Treasury, Department of the Premier and Cabinet and the Queensland Audit Office.

**Julie Etchells (PSM), A/Chief Human Resources Officer and Senior Executive Director, People and Culture**

Julie (she/her/hers) has dedicated over 23 years serving the Queensland Public as a public servant. Julie's career has developed through her time mostly in service delivery but also through time in state-wide services. Julie is an experienced leader with a demonstrated history as a practitioner, operational and executive leader with extensive knowledge of all facets of service delivery, commitment to delivering public service value through leadership with a human centred design approach. Julie is committed to strengthening public service diversity and inclusion strategies and leadership behaviours.

Julie's leadership, commitment and dedication to Queensland communities was officially acknowledged when she was awarded the 2020 Public Service Medal (PSM) for her outstanding public service to children and families in Queensland.

Julie commenced in the Chief Human Resources Officer role in January 2022, further highlighting her diversity as a leader and reaffirming her commitment to serving our people to ensure they have what they need to deliver services to children and families.

## **Public service values and ethics**

The department has embedded the Queensland public sector values (customers first, ideas into action, unleash potential, be courageous and empower people) into the way we do business. We pursue a positive organisational culture that fosters a high performing, impartial and productive workforce to actively support Queensland's most vulnerable people.

We are committed to the highest level of ethical conduct and promote a culture that operates within Queensland's integrity framework. Public sector values and ethics are reflected in our departmental policies, procedures and plans, and the department also regularly provides ethical decision-making and records training. As at 17 June 2022, 4756 (86.5%) staff had completed the department's ethics related training.

The department's Professional Standards unit has a purpose of responding to and mitigating employee corrupt conduct and serious misconduct experienced particularly by those most vulnerable in the child protection and youth justice systems. The department ensures any allegation of wrongdoing is taken seriously and thoroughly managed. Allegations of corrupt conduct or serious misconduct are referred to the Professional Standards unit for assessment and a decision as to proper management, as well as referral to external integrity bodies where relevant. A matter is assessed with consideration given to the definition of corrupt conduct in section 15 of the *Crime and Corruption Act* 2001. Matters raising a reasonable suspicion of corrupt conduct are reportable to and/or auditable by the Crime and Corruption Commission.

During 2021-22, the department finalised 61 corrupt conduct matters.

Matters assessed as misconduct under the definition within section 187(4)(a) and (b) of the *Public Service Act* 2008 (PS Act) are reportable to the Public Service Commission (PSC). During 2021-22, the department finalised 51 misconduct matters.

Under Section 88N of the PS Act, the PSC is required to publish information annually about the number, types, and management of work performance matters for each agency. This can be found at <https://www.forgov.qld.gov.au/conduct-and-performance-data>.

Information received by Professional Standards as part of misconduct or corrupt conduct matters that constitute a public interest disclosure, as defined in section 12 and 13 of the *Public Interest Disclosure Act 2010*, is reportable to the Queensland Ombudsman. During 2021-22, the department finalised 208 public interest disclosures.

## Human Rights

The *Human Rights Act 2019* is now in its third year of operation.

In November 2021, the department commenced a Human Rights Action Group, the membership of which includes staff from the different workgroups across the department's portfolio. An action plan has been developed and the group meets quarterly to discuss progress and continually review the priorities.

The department will continue to work on the action plan and implement quality monitoring systems. This includes ongoing communications to staff and external partners, specifically including human rights in new and revised departmental policies and procedures and creating opportunities for ongoing learning.

### Furthering the objects of the Human Rights Act

The following activities were undertaken to support Queensland's *Human Rights Act 2019* and its objects during 2021-2022:

- The Permanency Planning policy (594-6) and the Decisions about Aboriginal and Torres Strait Islander Children policy (641-3) were updated to reflect the new provisions regarding the order and context in which preferences for achieving permanency for an Aboriginal or Torres Strait Islander child (*Child Protection Act 1999* section 5BA) are to be considered. This includes the need to recognise and respect the distinct cultural rights of Aboriginal and Torres Strait Islander people when making decisions about permanency. The updates also make it clear the option that best achieves permanency for a child (as required in section 5BA is the option most consistent with the five core elements of the Aboriginal and Torres Strait Islander Child Placement Principle (*Child Protection Act 1999* section 5C) and best fulfils rights and obligations under the *Human Rights Act 2019*.
- Mandatory foster care training (pre-service training) was updated and now includes information on human rights and the *Human Rights Act 2019*. This updated training was delivered in October 2021.
- The department continued to work on updating internal training content for Child Safety Officers to incorporate human rights.
- In August 2021, Office of the Child and Family Official Solicitor (OCFOS) and the Practice Development Team presented a training session to the Human Rights Commission. This session provided an overview of Child Safety's frameworks relating to 'Safe Care and Connection' which relates to the department's work with First Nations families, as well as 'Safe and Together' relating to domestic and family violence.
- In October 2021, Professional Standards employees undertook training in relation to human rights legislation to ensure the unit's processes are congruent with the expectations of the legislation. This training was presented by the Queensland Human Rights Commission.

- In December 2021, in conjunction with OCFOS, the Office of the Chief Practitioner recorded a Human Rights Week podcast with the Deputy Commissioner, Queensland Human Rights Commission and the Principal Lawyer. The podcast explored the journey of the Commission and the implementation of the *Human Rights Act 2019*.
- The department continued to develop and implement a communication strategy in relation to human rights and utilised social media to promote Human Rights Week in December 2021.
- The department continues to update its external stakeholder advisory committee on the progress with human rights.
- The Record of Decision for mandatory COVID-19 vaccination completed during 2021-2022 included a human rights compatibility assessment. This will be adapted for all human resource policies.
- Templates for Voluntary Medical Retirements and Independent Medical Examinations were updated to include human rights considerations.
- Office of the Chief Practitioner commenced regular meetings with the Office of the Public Guardian with a focus on discussions regarding the *Human Rights Act 2019*.
- The risk assessment processes were examined through a human rights lens in relation to Youth Justice staff who are working with young people. These processes were adjusted to incorporate a human rights approach.
- A review was undertaken of all Youth Justice policies and procedures to ensure they reflect human rights considerations. The review also ensured there are robust processes in place to ensure human rights are considered across the development of new policies and procedures.
- All regions were provided with human rights posters for both young people and staff to display these in service centres and detention centres.
- The communications plan was updated to include messaging during Human Rights Week in December 2021. The communications plan also included updated messaging for young people and carers which was forwarded to Peak Care, QATSICPP and CREATE for dissemination through their respective social media channels.
- OCFOS engaged the Human Rights Commission to deliver legal training in May 2022 to ensure the department's legal officers are confident to provide legal advice to service centre staff in relation to the *Human Rights Act 2019*.
- The department commenced the process to update this training package to be more tailored to Child Safety, including the introduction of specific scenarios and examples relating to compatibility, a quiz relating to Child Safety related public entities, the addition of the Commission's decision making flowchart and a quiz relating to assessing compatibility.
- All departmental staff including senior leaders continue to be automatically enrolled in both the "Complaints: Managing expressions of dissatisfaction" and "Public Entities and the *Human Rights Act 2019*" mandatory training modules.
- As at 17 June 2022, 3,141 staff had completed the training module "Complaints: Managing expressions of dissatisfaction", and 4,432 staff had completed the "Public Entities and the *Human Rights Act 2019*" training module.

## Human rights complaints

During the period 1 July 2021 to 30 June 2022, the department received 62 complaints where the complainant identified human rights allegations, comprising a total of 112 allegations.

Below is a breakdown in relation to which section of the *Human Rights Act 2019* the 112 allegations raised related to:

- 55 related to section 26 - Protection of families and children
- 20 related to section 37 - Right to health services
- 9 related to section 25 - Privacy and reputation
- 6 related to section 15 - Recognition and equality before the law
- 5 related to section 28 - Cultural rights - Aboriginal peoples and Torres Strait Islander peoples
- 4 related to section 36 - Right to education
- 4 related to section 17 - Protection from torture and cruel, inhumane, or degrading treatment
- 2 related to section 27 - Cultural rights - generally
- 2 related to section 32 - Rights in criminal proceedings
- 1 related to section 21 - Freedom of expression
- 1 related to section 31 - Fair hearing
- 1 related to section 34 - Right not to be tried or punished more than once
- 1 related to section 19 - Freedom of movement
- 1 related to section 16 - Right to life

Of the 112 allegations raised:

- 91 have been finalised with the following outcomes:
  - 42 were unsubstantiated (rights not limited)
  - 39 were unsubstantiated (rights limited, justified and reasonable)
  - 10 were substantiated (limited, not justified and unreasonable)
- 1 was withdrawn by the complainant
- 2 were unable to be determined (the subject officer had left the department)
- 12 were still active at 30 June 2022 (being assessed and/or investigated)
- 6 were unable to be assessed given the matter was before the Children's Court.

No complaints were referred to the Queensland Human Rights Commission.

# Risk management and accountability

## Risk management

The *Financial Accountability Act 2009* requires the accountable officer to establish and maintain appropriate systems of internal control and risk management. The current governance arrangements ensure risks are considered at all levels of the department, with the Audit and Risk Committee providing oversight of the effective performance of the department's risk management framework.

The framework, based on the revised international standard *ISO 31000:2018 Risk management – Principles and guidelines* outlines a consistent method of managing risk across the organisation. The risk management program has been designed to ensure the risks facing the department are identified and managed, in an effective, structured and coordinated way. Mitigation plans and a robust control environment ensure risk management is a contributory factor in the successful achievement of our objectives.

The department's strategic risks have been revised in line with the strategic plan. The department manages its financial risks and liabilities by reviewing financial performance through our governance framework. The Audit and Risk Committee, supported by the Fraud and Corruption Control Committee, provides risk guidance.

## Audit and Risk Committee and internal audit

The department's Audit and Risk Committee, with responsibility for overseeing the performance of the internal audit function, meets quarterly and is chaired by an external member.

The appointed Head of Internal Audit satisfies the requirements of a Head of Internal Audit under the *Financial Accountability Act 2009* and the *Financial Accountability Regulation 2019* Section 5 as a Professional Member, Institute of Internal Auditors – Australia (PMIIA) and a Certified Internal Auditor (CIA).

The internal audit function is undertaken in accordance with a strategic internal audit plan approved by the Director-General. The Internal Audit Charter is consistent with relevant legislation, better practice guides and international internal auditing standards. Internal audit's assurance activities complement departmental monitoring practices and oversight from external regulators and central agencies.

In 2021-22 the following internal audit reviews were completed:

- Unify Financial Model
- Managed Property Arrangements
- Individualised Placement and Support
- Complaints Management
- P2i System Assurance
- Mandatory Training (including Service Delivery)
- ISMS Assurance
- Cyber Security / ASD Essential 8

- System Backup and Restore
- Youth Justice Performance Data
- Youth Detention Centre Key Controls
- Regional Service Centres Key Controls; and
- Internal Audit follow up of Family Support and Child Protection System Queensland Audit Office (QAO) report.

Internal Audit also provided advice on several emerging risk issues during the course of the year.

## External scrutiny

The department is subject to a number of external review bodies, including the QAO, State Coroner, Crime and Corruption Commission and Queensland Ombudsman. Significant 2021-2022 audits and reviews that relate to the department are outlined below.

### Queensland Audit Office reports tabled in the Queensland Parliament

The QAO is the independent auditor of the Queensland public sector. They conduct financial audits and performance audits to provide public confidence in the reliability of public sector entity financial statements and operating performance.

The following report is applicable to the department:

Report	Summary
<i>Enhancing government procurement (Report 18: 2021-22)</i>	In this audit, the QAO focused on three themes covering: strong collaboration; right data and analysis; and effective monitoring and reporting.  The report included recommendations, mainly for other government agencies to lead on. The department has reviewed the lessons and actions from this report, strengthening processes where appropriate.

For a complete list of reports tabled by the QAO visit: <https://www.qao.qld.gov.au/reports-resources/reports-parliament>.

### Coroners Court of Queensland

Under the *Coroners Act 2003*, coroners are responsible for investigating reportable deaths that occur in Queensland. On occasion, the Coroner may decide to hold an inquest and make recommendations to prevent similar deaths. The department's Legal Services and Redress branch directly manages the department's response where the Coroner is interested in actions of the department. Implementation of coronial recommendations is affected through the Office of the Chief Practitioner, Child and Family Services.

For a complete list of reports tabled by the Coroners Court of Queensland visit <https://www.courts.qld.gov.au/about/publications>.



## **Crime and Corruption Commission**

The Crime and Corruption Commission aims to reduce the incidence of major crime and corruption in the public sector in Queensland. Its functions and powers are set out in the *Crime and Corruption Act 2001*.

For a complete list of reports tabled by the CCC, visit: <https://www.ccc.qld.gov.au/publications>.

## **Queensland Ombudsman**

The Queensland Ombudsman is the oversight agency for the *Public Interest Disclosure Act 2010* which has a purpose of facilitating the disclosure, in the public interest, of information about wrongdoing in the public sector and to provide protection for those who make disclosures. In 2021-22, the department assessed 208 Public Interest Disclosures (208 managed by Professional Standards and nil managed by the Complaints Unit).

## **Queensland Family and Child Commission**

The Queensland Family and Child Commission (QFCC) works collaboratively with government and non-government partners, including families and communities themselves, to help ensure young Queenslanders grow up in safe and inclusive environments where they are valued and supported to reach their full potential. The QFCC's role is to respect, advocate for and protect children and family rights, well-being and safety by driving continuous improvement of the services and systems that support them.

## **Office of the Public Guardian**

The Office of the Public Guardian (OPG) provides a visiting program to protect the rights and interests of children and young people in care and at visitable sites, including youth detention centres. This is complemented by the Public Guardian's child advocate program.

Both of these services aim to help children and young people to resolve issues and disputes, make complaints, and provide support for them in court proceedings and other processes where decisions are to be made in relation to their care. The are no reports applicable to the department. For a complete list of reports tabled by the OPG visit: <https://www.publicguardian.qld.gov.au/about-us/publications>.

## **Child death reviews**

Queensland has a two-tiered review system for reviewing involvement with children and young people known to the department who have died.

### **Internal**

The department undertakes systems and practice reviews of its involvement following the serious physical injury or death of a child who is known to the department in the year prior to their injury or death or at the request of the Minister.

Systems and practice reviews are conducted in accordance with Chapter 7A of the *Child Protection Act 1999* and focus on facilitating ongoing learning and improvement in the provision of services and promoting the accountability of the department.

### **External**

From 1 July 2020, an independent and external Child Death Review Board hosted by the QFCC and Chaired by the Principal Commissioner commenced.

## Information systems and recordkeeping

As a Queensland Government agency, we meet the accountability requirements of the *Public Records Act 2002*, as well as other whole-of-government policies and standards, including the Records Governance Policy. During 2021-22, the department demonstrated its commitment to compliant recordkeeping practices by:

- Operating in accordance with legislative requirements, guidance issued by the Queensland State Archivist and general or approved retention and disposal programs.
- monitoring recordkeeping systems to ensure quality and integrity of records, system compliance and auditability and process support from a centralised and appropriately skilled team; and
- providing relevant records management and awareness training to all staff as part of induction processes to ensure consistent and compliant recordkeeping practices that foster a positive, innovative, and collaborative recordkeeping culture.

The continued benefit of integration of iDOCS with solutions such as ICMS and OneSchool has been demonstrated through improved reporting and records management. Since the release of iDOCS in 2018, 12.3 million documents have been created by the department with an average growth of 345,000 new documents per month. The iDOCS platform has assisted service delivery by providing a tool that has improved the capability for creating, searching, accessing, distributing and saving electronic records/information. The platform has also reduced the administrative workload on Departmental staff by providing more effective access to the documentary information needed to support informed decision-making. The efficiency in creating, accessing and distribution of electronic records/information has been one of the factors that has allowed staff to continue delivering services during the COVID 19 pandemic.

## Information Security attestation

During the mandatory annual Information Security reporting process, the Director-General attested to the appropriateness of the information security risk management within the department to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the Department's information security risk position. Our Director-General is required to provide this attestation by 30 September each year.

# Human resources

## Our objectives

- Value, support and improve the safety, wellbeing and capability of our staff.

## Our strategy

- Invest in the development and capability of our staff, ensuring that their safety, health and wellbeing is our core priority, focusing on the attraction and retention of a skilled and dedicated workforce.
- Listen to our staff, address their concerns, and offer flexible and supportive workplaces.
- Create and support a diverse and inclusive workplace reflective of the communities we serve.

## Our performance indicators

- Reduction in reported workplace health, safety and wellness issues.
- Increased staff satisfaction with development, capability and learning opportunities.
- Maintained and improved employment diversity as measured against public sector targets.
- Increased staff retention rate.

## Our achievements

- Released the Strategic Workforce Plan 2022-2025, which outlines what we want at the heart of our workplace culture – leadership, capability, future of work, talent engagement, safety and wellbeing, and culture.
- Continued to deliver the Student Placement Program, an initiative to improve the attraction and retention of new graduates. Since the program's inception in 2019, 436 students have been offered placements across Queensland and 185 students (42%) have been employed post placement. Retention of those that transition from placement to employment continues to be high.
- Actively managed the risk of COVID-19 throughout the pandemic, informed by Public Health advice to minimise the risk of infection in the workplace by:
  - continued to facilitate working from home arrangements where possible and appropriate.
  - continued to implement strategies to facilitate social distancing and ensure the provision of safe workplaces for staff.
  - coordinated personal protective equipment supplies for staff and residential care providers; and
  - released regular workforce messaging providing updates, advice and support from the Chief Human Resources Officer and the Director-General.
- Designed a new Child Safety Officer recruitment portal with engaging marketing assets to improve attraction to the entry level (PO2) Child Safety Officer role:  
<https://www.cyjma.qld.gov.au/campaign/cso-careers>.

- Continued to use contemporary media campaigns and promotions including an advertising campaign using programmatic media placement (website seeding) and social media, to attract PO2 Child Safety Officers to regional and remote locations.
- The PO2 Child Safety Recruitment team within People and Culture continued to partner with the department's regions to deliver local Child Safety Officer recruitment information evenings. These events are championed by current staff who detail to potential applicants their roles and why they enjoy working for the department. This initiative has been well attended with positive feedback from all involved.
- Reviewed professional development opportunities for frontline staff and provided a range of training and development opportunities including: leadership development to improve skills and confidence in managing people, performance and change; recruitment and selection training to ensure staff are aware of processes and legislative requirements; human resources Q&A sessions for frontline Managers to assist with management and leadership skills in regional service centres; and education sessions on the Code of Conduct and employee grievance procedures.
- Implemented the new Walk With Us mentoring program, with staff from Cairns, Townsville, Rockhampton and Brisbane, including a cultural emersion program in Cherbourg, to boost the number of First Nations leaders in child safety and youth justice, and increase the cultural capability and understanding for our child safety and youth justice executives.
- Continued to support 17 Aboriginal and Torres Strait Islander students to gain university qualifications through the Indigenous Career Progression Program, including ten department staff scholarship holders, two student cadets in their final year of Social Work, and five students working as interns in child safety offices throughout the state.
- Actively participated in the Community of Practice committee with the PSC. This committee reviews matters assessed as falling within the PSC's Conduct and Performance Excellence (CaPE) framework and identifies trends, systemic issues, opportunities for improvement and key learnings. This committee is accountable to the Director-General and the PSC Chief Executive.
- Continued to improve frontline recruitment of child safety officers and detention youth workers to maximise permanent employment, by completing reviews of temporary staff for potential conversion to permanent employment and recruiting permanent staff where possible, giving careful consideration to the genuine operational requirements of the department.
- Developed and commenced consultation on a new Workplace Health and Safety Framework and Strategy. Reviewed existing safety management system documentation and commenced development of new policies and procedures. Developed induction, on-boarding and training processes for officers and staff in management positions.
- Completed a review of all Child Safety Service Centre risk registers and key youth justice activities, including the conditional bail and youth justice co-responder programs and remote and isolated work, and commenced a review of Youth Justice Service Centre risks.
- Reviewed incident management processes and developed supporting training and tools, and completed an assessment of the safety, health and wellbeing training to ensure compliance with the workplace health and safety legislation.
- Piloted team-wide early identification and intervention programs in selected service centres to support staff mental health and wellbeing.
- Commenced the development of a suite of workforce planning tools and delivered workshops to support the development of workforce plans for each region and youth detention centre.

- Commenced the Workforce Redesign Program which offers a new perspective on job design, workforce profile mix, and service design that allows the department to attract and retain a more diverse workforce.
- Achieved re-accreditation in the White Ribbon Workplace Accreditation Program, promoting respectful, safe and inclusive workplace cultures by taking active steps to recognise, prevent and respond to violence.
- Continued to promote a workplace culture that challenges gender stereotypes and modelled respectful behaviours in relation to gender diversity through the department's Inclusion and Diversity Strategy 2020-2023.
- Continued work of the First Nations Council, providing Aboriginal and Torres Strait Islander departmental Elders, emerging leaders and other staff a voice at the highest level as custodian of the Respectfully Journey Together Cultural Capability Action Plan and Cultural Capability Framework. A copy of the plan can be found at <https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/aboriginal-torres-strait-islander-cultural-capability-action-plan>.
- Continued to implement the Aboriginal and Torres Strait Islander Workforce Strategy 2019-2023, which aims to build a culturally capable workforce.
- Continued progress of the department's Disability Services Plan 2020-2023, which outlines the actions we will take to progress the priorities of the All Abilities Queensland: opportunities for all state disability plan. A copy of the plan can be found at <https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/disability-service-plan>.
- Progressed Our story, our future, the Queensland Government's multicultural policy promoting an inclusive, harmonious and united community for Queensland, through a three-year Queensland Multicultural Action Plan. The policy and action plan are a requirement of the *Multicultural Recognition Act*, together with establishing the Multicultural Queensland Charter and Multicultural Queensland Advisory Council. Consistent with section 24 of *Multicultural Recognition Act* 2016, a copy of our report on our progress can be found at <https://www.cyjma.qld.gov.au/about-us/our-department/corporate-publications/multicultural-action-plan>.

## Strategic workforce planning and performance

### Workforce profile

Our staff are dedicated and passionate about providing professional support to some of Queensland's most vulnerable people, and we continue to grow our workforce to improve our services, with over 88 per cent of all staff employed in either frontline or frontline support roles.

All data referenced in this section is MOHRI FTE data for the fortnight ending 17 June 2022.

	FTE
Total FTE for department	5,142.1

The department's employment diversity target group data is provided below:

Gender	Number (Headcount)	Percentage of Workforce (Calculated on headcount of 5,555)
Man	1,359	24.46%
Woman	4,188	75.39%
Non-Binary	8	0.14%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount of 5,555)
Women	4,188	75.39%
Aboriginal Peoples Torres Strait Islander Peoples	355	6.39%
People with disability	192	3.46%
Culturally and Linguistically Diverse – Born overseas	322	5.80%
Culturally and Linguistically Diverse – Speak a language at home other than English (including Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages)	225	4.05%
	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount of 123)
Women in leadership roles	89	72.36%

## Workforce capability strategy

We invest in the development and capability of our staff and will enable them to partner effectively and drive innovation. Frontline staff work with clients experiencing serious domestic and family violence, substance misuse, mental health, sexual abuse and other complex matters. We are dedicated to listening to our staff and providing a safe, supportive, rewarding and flexible workplace. We also have a strong department and union consultative framework with various forums for staff engagement. The safety, health and wellbeing of our staff are a core priority for all leaders in the department, as this enables us to achieve our vision.

The department is highly committed to developing and supporting its staff through contemporary leadership development programs, wellbeing and safety systems, accessible human resources policies and processes and human centred design approaches to our strategic workforce planning.

The department has made a commitment to ensure:

- we make our services easy to use, accessible and culturally meaningful.
- we provide capable, responsible, effective and accountable services.
- we positively engage our workforce and stakeholders.

Staff can access a wide variety of development opportunities including leadership development programs, mentoring programs, an e-learning platform with targeted courses, and financial assistance and/or paid leave for study. Our leadership charter outlines expected behaviours and outcomes from leaders, including:

- **Authenticity** – We build and sustain honest and respectful relationships.
- **Connection** – We collaborate with our stakeholders and engage with our staff to build capability.
- **Stewardship** – We deliver a customer centred approach and perform within an ethical framework.
- **Value** – We are passionate and proud, and we recognise our diversity by building cultural competence.

## Staff performance development

Through the Achievement and Capability Planning process, staff are able to negotiate, plan and share information about their role and performance. This two-way feedback and planning process allows employees to have a clear view of their responsibilities and areas of development. This jointly developed plan is continually updated through regular conversations between an employee and their manager. The discussions focus on role expectations, performance, career planning and development. Managers receive training on how to best engage with their teams through the range of leadership development programs available.

In 2021-22, the department commenced review of the Positive Performance Management Policy and Achievement and Capability Planning process to improve performance management practices. The proposals for an updated policy and process will be consulted on through the Agency Consultative Committee and finalised in 2022-23.

**Workforce attraction, recruitment and retention**

There remains a strong focus on supporting our highly skilled and dedicated staff. We continually invest in their wellbeing through a broad range of professional workplace health services for staff and their family members.

**Early retirement, redundancy and retrenchment**

During the period, no employees received redundancy packages.



# Appendices

- Appendix 1: Governance boards and committees
- Appendix 2: Government bodies
- Appendix 3: Glossary
- Appendix 4: Compliance checklist
- Appendix 5: Financial Statements

# Appendix 1: Governance boards and committees

## Executive governance

<b>Executive Leadership Committee</b>	
<b>Description</b>	<p>The Executive Leadership Committee maintains a sharp focus on the department's strategic activities, performance and partnerships and responding to both emerging issues and government direction.</p> <p>The Executive Leadership Committee focuses on the department's overall alignment to the department's strategic performance (financial and non-financial), management of resources and consideration of emerging issues.</p> <p>The role of Executive Leadership Committee Members is to promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the department's commitment to growing cultural capability.</p>
<b>Meeting frequency</b>	Weekly, noting Executive Leadership Committee does not occur on the same weeks Executive Management Board meets.
<b>Membership</b>	<ul style="list-style-type: none"> <li>• Director-General (Chair)</li> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist)</li> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist)</li> <li>• Deputy Director-General, Strategy</li> <li>• Deputy Director-General / Chief Information Officer, Corporate Services</li> <li>• Assistant Director-General, Children and Youth Justice Systems Reform - Unify</li> <li>• Chief Practitioner, Child and Family Services</li> <li>• Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning</li> <li>• Chief Finance Officer</li> <li>• Chief Human Resources Officer / Senior Executive Director, People and Culture</li> </ul>

<b>Executive Management Board</b>	
<b>Description</b>	<p>The Executive Management Board drives the department's strategic objectives and vision for Queenslanders to be safe and thriving in families, communicates and culture.</p> <p>The Executive Management Board contributes to a whole-of-department approach to strategy and governance, leadership and performance, and risk management, and provides a forum to drive innovation and continuous improvement, develop and foster senior leadership talent, and discuss strategic and emerging issues to inform decision-making by the Chair of the Executive Leadership Committee.</p> <p>The role of the Executive Management Board is to promote a collegiate culture, encourage robust discussions and exemplify the values of the public sector and the department's commitment to growing our cultural capabilities.</p>
<b>Meeting frequency</b>	Monthly
<b>Membership</b>	<ul style="list-style-type: none"> <li>• Director-General (Chair)</li> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist)</li> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist),</li> <li>• Deputy Director-General, Strategy</li> <li>• Deputy Director-General / Chief Information Officer, Corporate Services</li> <li>• Assistant Director-General, Children and Youth Justice Systems Reform – Unify</li> <li>• Chief Practitioner, Child and Family Services</li> <li>• Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning</li> <li>• Assistant Chief Operating Officer, Statewide Operations, Service Delivery</li> <li>• Chief Finance Officer</li> <li>• Chief Human Resources Officer / Senior Executive Director, People and Culture</li> <li>• Regional Executive Director, Sunshine Coast and Central Region</li> <li>• Regional Executive Director, Far North Queensland Region</li> <li>• Regional Executive Director, Brisbane and Moreton Bay Region</li> <li>• Regional Executive Director, Northern Queensland Region</li> <li>• Regional Executive Director, South East Region</li> <li>• Regional Executive Director, South West Region</li> <li>• Senior Executive Director, Youth Detention Operations and Reform</li> <li>• Executive Director, Indigenous Strategy and Partnerships</li> <li>• Senior Executive Director, Investment and Commissioning, Strategy</li> <li>• Executive Director, Strategic Communication and Media (Observer)</li> </ul>

<b>Audit and Risk Committee</b>	
<b>Description</b>	<p>The Audit and Risk Committee provides independent assurance and assistance to the Director-General on the risk, control and compliance frameworks, the department's external accountability responsibilities, and other matters relevant to the duties and responsibilities of the committee, and as prescribed in the <i>Financial Accountability Act 2009</i>, the <i>Financial Accountability Regulation 2019</i> and the <i>Financial and Performance Management Standard 2019</i>.</p> <p>The Audit and Risk Committee does not replace or replicate established management responsibilities and delegations, the responsibilities of other executive management groups, or the reporting lines and responsibilities of either internal audit or external audit functions.</p>
<b>Meeting frequency</b>	Quarterly
<b>Membership</b>	<ul style="list-style-type: none"> <li>• Karen Prentis (Chair – independent external member)</li> <li>• Peter Dowling (independent external member)</li> <li>• Deputy Director-General, Strategy</li> <li>• Deputy Director-General/Chief Operating Officer, Service Delivery (Youth Justice Specialist)</li> </ul>
<b>Standing invited guests</b>	<ul style="list-style-type: none"> <li>• Director-General (special invitee)</li> <li>• Head of Internal Audit</li> <li>• Chief Finance Officer</li> <li>• Senior Director, Queensland Audit Office</li> <li>• Audit Manager, Queensland Audit Office</li> </ul>
<b>Total remuneration payments and on-costs</b>	In 2021-22, the external independent chair and external member received total remuneration of \$19,250 inc. GST.

## Leadership and performance governance

<b>First Nations Council</b>	
<b>Description</b>	<p>The First Nations Council was established to provide cultural advice to the executive leadership of the department to ensure policies, programs and services are culturally responsive and meet the needs of Aboriginal and Torres Strait Islander peoples.</p> <p>The First Nations Council leads the cultural capability of the department as custodians of the DCYJMA Aboriginal and Torres Strait Islander Cultural Capability Action Plan.</p> <p>The First Nations Council's priorities align to the Our Way strategy to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander people in Queensland's Child Protection and Youth Justice systems.</p> <p>Members of the First Nations Council represent Aboriginal and Torres Strait Islander perspectives from both the Child Safety and Youth Justice portfolios. Each portfolio has been nominally appointed to six positions on the First Nations Council. The First Nations Council endeavours to maintain a proportionate representation across portfolio areas and of Aboriginal and Torres Strait Islander peoples.</p>
<b>Meeting frequency</b>	Quarterly
<b>Membership</b> (Membership is on the basis of personal appointment rather than position)	<ul style="list-style-type: none"> <li>• Ron Weatherall, Executive Director, Indigenous Strategy and Partnerships (Chair)</li> <li>• Uncle Arnold Wallis (Co-Chair)</li> <li>• Aunty Lesley Williams</li> <li>• Aunty Tracey Motlop</li> <li>• Uncle Leslie Skelton</li> <li>• Aunty Maureen Ervine</li> <li>• Aunty Sharon Smith</li> <li>• Aunty Helen Dingle</li> <li>• Aunty Kim Thursby</li> <li>• Margaret Sambo</li> <li>• Gavin Kum King</li> <li>• Sanna Rome</li> <li>• Aunty Lesley Marller</li> </ul>

<b>Child, Youth and Family Strategy and Performance Committee</b>	
<b>Description</b>	<p>The Child, Youth and Family Strategy and Performance Committee is a sub-committee of the Executive Management Board. Its role is to drive the department's strategic and performance objectives and vision for Queensland's children, young people, and families to be safe, thriving and empowered in their culture and communities.</p> <p>The committee has a focus on the performance and priorities of the department's child, youth and family overarching strategies, and oversight of other significant supporting plans in accordance with Government policies and priorities.</p>
<b>Meeting frequency</b>	Monthly or as required by the Co-Chairs.
<b>Membership</b>	<ul style="list-style-type: none"> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist) (Co-Chair)</li> <li>• Deputy Director-General, Strategy (Co-Chair)</li> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist)</li> <li>• Deputy Director-General / Chief Information Officer, Corporate Services</li> <li>• Assistant Director-General, Children and Youth Justice Systems Reform – Unify</li> <li>• Chief Practitioner, Child and Family Services</li> <li>• Assistant Chief Operating Officer, Statewide Operations Service Delivery</li> <li>• Assistant Chief Operating Officer, Youth Justice Statewide Services, Operations and Commissioning</li> <li>• Regional Executive Director, South East Region</li> <li>• Regional Executive Director, South West Region</li> <li>• Regional Executive Director, Brisbane and Moreton Bay Region</li> <li>• Regional Executive Director, North Queensland Region</li> <li>• Regional Executive Director, Far North Queensland Region</li> <li>• Regional Executive Director, Sunshine Coast and Central Region</li> <li>• Senior Executive Director, Investment and Commissioning, Strategy</li> <li>• Executive Director, Strategy and Delivery Performance</li> <li>• Executive Director, Indigenous Strategy and Partnerships</li> <li>• Chief Human Resources Officer / Senior Executive Officer, People and Culture</li> <li>• Executive Director, Strategic Communication and Media</li> <li>• Executive Director, Strategic Policy and Legislation</li> </ul>

## Corporate governance

<b>Information Steering Committee</b>	
<b>Description</b>	<p>The Information Steering Committee oversees ICT investment and performance and is the primary governance body by which the department ensures it maximises the value of business investments that have an ICT-enabled component.</p> <p>The Information Steering Committee is the ICT governance committee for the department in accordance with Information Standard 2.</p> <p>The Information Steering Committee is a decision-making committee, and its role is:</p> <ul style="list-style-type: none"> <li>Ensure strategic alignment of the department's ICT investment.</li> <li>Maximise the value derived from the ICT portfolio.</li> <li>Ensure the continued performance of the ICT function.</li> <li>Oversight and ensure continued maturity of the department's Information Security Management System.</li> <li>Oversight the preparation and implementation of information security policies and processes.</li> <li>Approve the assignment of funds to ICT initiatives on the strength of the business case relative to other investment opportunities within the funding allocated by each agency's respective responsible committee.</li> </ul>
<b>Meeting frequency</b>	Quarterly
<b>Membership</b>	<ul style="list-style-type: none"> <li>• Deputy Director-General / Chief Information Officer, Corporate Services (Chair)</li> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist),</li> <li>• Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist),</li> <li>• Deputy Director-General, Strategy</li> <li>• Assistant Director-General, Children and Youth Justice Systems Reform – Unify</li> <li>• Regional Executive Director, South East Region</li> <li>• Robert Champion, Queensland Government Chief Information Security Officer, Queensland Government Customer and Digital Group, Department of Communities, Housing and Digital Economy</li> <li>• Director, Information Policy, Security and Engagement, Information Services, Corporate Services</li> <li>• Director, Internal Audit (observer)</li> </ul>

<b>Fraud and Corruption Control Committee</b>	
<b>Description</b>	<p>The Fraud and Corruption Control Committee is a sub-committee of the Audit and Risk Committee. The Fraud and Corruption Control Committee is responsible for providing oversight of the departments' fraud and corruption prevention program, gaining assurance around the effectiveness of the fraud and corruption control plan and fraud risk mitigation and monitoring compliance with relevant legislation and government practices. The Fraud and Corruption Control Committee undertakes its role from a cross-organisational perspective and ensures there is cohesiveness in its considerations and decisions, particularly in respect of departmental change and innovation activities.</p> <p>The role of Fraud and Corruption Control Committee members is to promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the department's commitment to growing cultural capabilities.</p>
<b>Meeting frequency</b>	Quarterly
<b>Membership</b>	<ul style="list-style-type: none"> <li>• Chief Finance Officer (Chair)</li> <li>• Assistant Chief Operating Officer, Statewide Operations, Service Delivery (Child and Family Specialist)</li> <li>• Senior Executive Director, Youth Detention Operations and Reform</li> <li>• Senior Executive Director, Investment and Commissioning, Strategy</li> <li>• Chief Procurement Officer / Director, Property and Procurement Services, Corporate Services</li> <li>• Director, Professional Standards, People and Culture, Corporate Services</li> <li>• Director, Information Policy, Security and Engagement, Information Services, Corporate Services</li> <li>• Director, Internal Audit (observer)</li> </ul>



## Appendix 2: Government bodies

The following government bodies were active during 2021-22 with reporting arrangements to the Department of Children, Youth Justice and Multicultural Affairs. Additional information about government bodies can be found at: <https://governmentbodies.premiers.qld.gov.au/Default.aspx>.

<b>Multicultural Queensland Advisory Council</b>					
Act or instrument	<i>Multicultural Recognition Act 2016</i>				
Functions	The Multicultural Queensland Advisory Council advises the Minister for Multicultural Affairs on opportunities and barriers facing people from culturally and linguistically diverse backgrounds and how to promote the Multicultural Queensland Charter to support a unified, harmonious and inclusive community. The <i>Multicultural Recognition Act 2016</i> enables the establishment of the Multicultural Queensland Advisory Council.				
Achievements	<p>During 2021-22, the Multicultural Queensland Advisory Council:</p> <ul style="list-style-type: none"> <li>• undertook a community consultation with young leaders from the Future Leaders Advocacy Group and Youth Voice in March 2022 in Brisbane</li> <li>• developed submissions to the Legal Affairs and Safety Committee Inquiry into serious vilification and hate crime and the Queensland Human Rights Commission's Review of the <i>Anti-Discrimination Act 1991</i> to ensure the voices of culturally diverse cohorts are heard on these important matters</li> <li>• undertook community consultations at Maryborough and Hervey Bay Neighbourhood Centres in June 2022 to discuss welcome and belonging</li> <li>• hosted and participated in a workshop facilitated by Welcoming Australia in Hervey Bay in June 2022 which included participants from Wide Bay region councils.</li> <li>• met with senior representatives from across government to identify and discuss opportunities for Queenslanders from culturally diverse backgrounds and keep agencies accountable for the progress of their actions in the Multicultural Queensland Action Plan.</li> </ul>				
Financial reporting	Transactions of the Council are accounted for in the financial statements.				
<b>Remuneration</b>					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	The Honourable Leanne Linard MP	3	N/A	N/A	N/A
Member	Dr Nora Amath	3	\$150 (0.5 Day) \$600 (2 Days) \$780 (2 Days)*	\$0	\$1,530
Member	Dr Aparna Hebbani	3	\$150 (0.5 Day) \$600 (2 Days) \$600 (2 Days)	\$0	\$1,350
Member	Ms Dealonna Bicky	2	\$150 (0.5 Day) \$600 (0.5 Day)	\$0	\$750
Member	Ms Irene Biedak OAM	1	\$150 (0.5 Day)	\$0	\$150
Member	Dr Ignacio Correa-Velez	3	\$150 (0.5 Day) \$450 (1.5 Day) \$600 (2 Days)	\$150 (0.5 Day) \$150 (0.5 Day)	\$1,500
Member	Dr Faiza El-Higzi OAM	3	\$150 (0.5 Day) \$600 (2 Days) \$600 (2 Days)	\$150 (0.5 Day)	\$1,500
Member	Mr Nkosana Mafico	2	\$150 (0.5 Day) \$600 (2 Days)	\$150 (0.5 Day)	\$900
Member	Mr Tej Man Monger	3	\$150 (0.5 Day) \$600 (2 Days) \$600 (2 Days)	\$0	\$1,350
Member	Cr Natalia Muszkat	3	\$150 (0.5 Day) \$600 (2 Days) \$450 (2 Days)	\$150 (0.5 Day)	\$1,350
Member	Mr Giridharan Sivaraman	2	\$150 (0.5 Day) \$600 (2 Days)	\$150 (0.5 Day) \$150 (0.5 Day) \$150 (0.5 Day)	\$1,200
Member	Ms Vicky Yu	3	\$150 (0.5 Day) \$600 (2 Days) \$600 (2 Days)	\$0	\$1,350
No. scheduled meetings/sessions	Three meetings: Brisbane – 20 October 2021 (0.5 Day); Brisbane – 22 and 23 March 2022 (2 Days); Hervey Bay (and Maryborough) – 15 and 16 June 2022 (2 Days). *Note: Dr Nora Amath chaired the two-day Hervey Bay meeting on behalf of the Minister and was remunerated at the chair rate of \$390 per day as per the Queensland Government Remuneration Procedures policy which is available at <a href="https://www.qld.gov.au/data/assets/pdf_file/0025/39481/remuneration-procedures.pdf">https://www.qld.gov.au/data/assets/pdf_file/0025/39481/remuneration-procedures.pdf</a>				
Additional Duties	<p>Additional duties (approved sub-committee fees) approved for remuneration during 2021-22 included:</p> <ul style="list-style-type: none"> <li>• Dr Ignacio Correa-Velez &amp; Mr Giridharan Sivaraman attending a Men's domestic and family violence prevention session (0.5 Day)</li> <li>• Mr Giridharan Sivaraman &amp; Dr Faiza El-Higzi OAM leading the development of a submission for the review of the <i>Anti-discrimination Act 1991</i> on behalf of the Council (0.5 Day)</li> <li>• Mr Giridharan Sivaraman, Dr Ignacio Correa-Velez, Cr Natalia Muszkat and Mr Nkosana Mafico participating in a consultation session on the next multicultural action plan (0.5 Day)</li> </ul>				
Total out of pocket expenses	\$2,045				

<b>Truth Healing and Reconciliation Taskforce (the Taskforce)</b>	
<b>Act or instrument</b>	<b>Terms of Reference</b>
Functions	<p>The Taskforce provides advice to the Minister for Children and Youth Justice and Minister for Multicultural Affairs (the Minister) on key issues relating to the implementation of reforms arising from the Royal Commission into Institutional Responses to Child Sexual Abuse, and the delivery of the Truth, Healing and Reconciliation Grants Program.</p> <p>The Taskforce is vital to ensuring Queensland Government's implementation of reforms is informed by:</p> <ul style="list-style-type: none"> <li>• the voices of those who have experienced institutional child abuse</li> <li>• the services that support those who have experienced institutional child abuse</li> <li>• representatives of sectors that provide services to children.</li> </ul>
Achievements	<p>The Taskforce held five formal meetings in the 2021-22 reporting period. Achievements of the Taskforce against their Terms of Reference for 2021-22 include:</p> <p><u>Contribution to Queensland Government's implementation and / or reporting on Royal Commission Reforms</u></p> <p>The Taskforce provided advice to the Minister and departmental officers in response to:</p> <ul style="list-style-type: none"> <li>• The Department of Justice and Attorney-General (DJAG) implementation of recommendations in the Criminal Justice report.</li> <li>• Implementation of the National Strategy to Prevent and Respond to Child Sexual Abuse and the National Framework for Protecting Australia's Children (2021-2034).</li> <li>• The design, development and implementation of the National Centre for Action on Child Sexual Abuse</li> <li>• The development and implementation of the Child Safe Standards and Reportable Conduct Scheme by the Queensland Government.</li> </ul> <p>The Taskforce contributed to the Queensland Government annual progress report: Royal Commission into Institutional Responses to Child Sexual Abuse, December 2021.</p> <p>The Taskforce met with the Honourable Margaret McMurdo, Chair, Women's Safety and Justice Taskforce to collectively share what each group had been hearing from people with lived experience, and their advice for improving survivor experiences in the criminal justice system.</p> <p><u>National Redress Scheme</u></p> <ul style="list-style-type: none"> <li>• Ongoing implementation of the National Redress Scheme (the Scheme) including the delivery of direct personal responses and counselling and psychological care in Queensland.</li> <li>• Informed advice given in response to the Commonwealth's second year review of the National Redress Scheme (the Review), including feedback on the development of a Survivor Service Charter by the Scheme.</li> <li>• Advice given on strategies and actions to support the access of children, young people and adults with lived experience of institutional care to information about their legal rights, including access to the Scheme.</li> </ul> <p><u>Community and Sector Awareness Raising activities</u></p> <ul style="list-style-type: none"> <li>– Facilitation of statewide community forums on the Sunshine Coast, Rockhampton, Roma, Mackay, Kingaroy, Cherbourg, Longreach, Emerald and Mount Isa. The purpose of these forums was to hear from people with lived experience of institutional child abuse, their supporters and service providers on their experiences, concerns and suggestions for change. These forums were facilitated with support of knowmore Legal Service and Micah Projects (Lotus Place), both of whom provided information on the National Redress Scheme.</li> <li>• The Chair of the Taskforce, Mr Bob Atkinson, has presented: <ul style="list-style-type: none"> <li>○ Virtually to over 200 attendees from around Australia at the 4th National Child Protection Forum on preventing and responding to child sexual abuse and supporting people with lived experience.</li> <li>○ A video message to the Changing Futures Forum – Daniel Morcombe Foundation, on the importance of organisations, government and individuals in keeping the momentum of the Royal Commission going and implementing the child safe standards.</li> <li>○ Keynote speech in September 2021 at the Australian Society of Archivists Conference. Key recommendations of the Royal Commission were shared, with a focus on the importance of information sharing and quality record keeping.</li> <li>○ At the CREATE Foundation Voices in Action Conference on the work of the Royal Commission, the Taskforce and information on the National Redress Scheme alongside knowmore Legal Service</li> </ul> </li> </ul> <p><u>Grants Program oversight</u></p> <ul style="list-style-type: none"> <li>• The Taskforce provided advice on the Truth, Healing and Reconciliation Grants Program which delivered funding of \$49,465.07 (ex GST) to five organisations including: <ul style="list-style-type: none"> <li>○ Queensland Writers Centre – to publish a manuscript relating to people's experiences of Nazareth House.</li> <li>○ Micah Projects in partnership with the Forde Foundation and Global Community Resourcing – to host a roundtable on aged and community care services for Forgotten Australians.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>o Uniting Church in Australia – to establish a memorial acknowledging the institutional child sexual abuse that occurred within church-based institutions.</li> <li>o Centre Against Sexual Violence – to deliver art therapy workshops.</li> <li>o Yourtown – to establish a Youth Advisory Group for young people aged 18-25, with a lived experience of out-of-home care.</li> <li>• In April 2022, the Taskforce released a questionnaire to better understand the impact of the Royal Commission in Queensland on people with lived experience, their supports and service providers. The Taskforce hope to gain an understanding on: <ul style="list-style-type: none"> <li>o Has the Royal Commission made a difference in the lives of people with lived experience?</li> <li>o Is the community more informed about the impact of child abuse in institutions?</li> <li>o Do service providers have the knowledge, skills and resources to prevent and respond to child abuse in institutional settings?</li> <li>o Are people with lived experience getting the help and support they need?</li> </ul> </li> </ul>				
Financial reporting	Transactions of the entity are accounted for in the financial statements.				
<b>Remuneration</b>					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Robert (Bob) Atkinson AO, APM	34	Daily fee of \$390 50% for work time four hours or less	N/A	\$8,385
Member with lived experience (note 2)	Member 1	22	Daily fee of \$300 50% for work time four hours or less	N/A	\$5,400
Member with lived experience (note 2)	Member 2	13	Daily fee of \$300 50% for work time four hours or less	N/A	\$3,300 (note 1)
Member with lived experience (note 2)	Member 3	12	Daily fee of \$300 50% for work time four hours or less	N/A	\$2,850
Member with lived experience (note 2)	Member 4	3	Daily fee of \$300 50% for work time four hours or Less	N/A	\$600.00
Representative of care providers	Ms Carly Jacobitz (Life Without Barriers)	6	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,650
Support service representative	Ms Yvette Salam (Link-Up Queensland)	7	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,350
Support service representative	Ms Karyn Walsh (Micah Projects)	5	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,200
Representative of an organisation that supports children and young people	Ms Jacqui Reed (CREATE Foundation)	2	Daily fee of \$300 50% for work time four hours or less	N/A	\$300
Religious institutions and religious schools' representative	Reverend David Baker	6	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,500
No. scheduled meetings/sessions	Minimum of four meetings per calendar year.				
Total out of pocket expenses (Note 3)	\$2,923.79				

**Notes:**

1. Includes remuneration fees paid in the 2021-22 financial year for meetings held in the 2020-21 financial year.
2. To ensure the Truth, Healing and Reconciliation Taskforce operates in a trauma-informed way, in 2020 the Director-General endorsed that the names of the members of the Taskforce with lived experience not be documented in the Annual Report.
3. Includes meal and travel allowances and airport carparking remuneration costs.

Queensland First Children and Families Board					
Act or instrument	Terms of Reference				
Functions	<p>The Queensland First Children and Families Board (the Board) was established to guide and oversee the implementation of Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037 (Our Way) and supporting action plans to eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and young people in child protection in Queensland by 2037.</p> <p>The Board provides strategic, independent advice and direction to the Minister and department on the implementation of Our Way. The Board is vital to ensuring the department and partner agencies are accountable for the implementation of the Our Way strategy and supporting action plans</p>				
Achievements	<p>During their four meetings in 2021-22 the Board:</p> <ul style="list-style-type: none"> <li>• continued oversight of the implementation of the Our Way strategy and Changing Tracks action plan.</li> <li>• developed and published the Changing Tracks Annual Progress Report 2020-21.</li> <li>• met with senior representatives from across government to keep agencies accountable for the progress of their actions under Changing Tracks</li> <li>• monitored the implementation of delegated authority, the embedding of the Aboriginal and Torres Strait Islander Family Led Decision Making model across the child protection continuum, the proportionate funding to Aboriginal and Torres Strait Islander community controlled organisations and the co-design of a new kinship care model.</li> <li>• co-designed in partnership with the department, the Our Way Performance Dashboard to monitor and report on the progress towards the Our Way target actively engaged in consultations with regards to: <ul style="list-style-type: none"> <li>- the development of the second Youth Justice Strategy.</li> <li>- the independent evaluation of Our Way and Changing Tracks.</li> <li>- the independent evaluation of Family Wellbeing Services.</li> <li>- Bluecard reform, and</li> <li>- Path to Treaty.</li> </ul> </li> </ul>				
Financial reporting	Transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee (Prep and Travel Fee)	Approved sub-committee fees if applicable	Actual fees received
Co-Chair	Professor Boni Robertson	2 Meetings	\$390 daily	\$390 daily 50% sitting Fee (Prep)	\$2,752.50
Member	Professor Boni Robertson	1 Meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep)	
Co-Chair	Mick Gooda	3 Meetings Consultation Fees	\$390 daily	\$390 daily 50% sitting Fee (Prep)	\$2,925.00
Co-Chair	Rachel Atkinson	3 Meetings	\$390 daily	\$390 daily 50% sitting Fee (Prep)	\$2,895.00
Member	Rachel Atkinson	1 Meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep)	
Member	Dr Clinton Schultz	3 Meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$1,950.00
Member*	Ada Woolla (membership ceased Sept 2021)	N/A	N/A	N/A	
Member*	Latoya Nakata (membership ceased Sept 2021)	N/A	N/A	N/A	
Member	Nyoka Fetoa'l	4 Meetings 1 Consultation (Theory of Change)	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$2,625.00
Member	Ivy Trevallion (membership commenced 23/11/2021)	3 Meetings	\$300 daily	\$300 daily 50% sitting Fee (Prep and Travel)	\$2,700

Member	David Baird (membership commenced 23/11/2021)	3 Meetings 1 Consultation (Theory of Change)	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$ 2,250
Member	Dion Tatow (membership commenced (23/11/2021)	3 Meetings 1 consultation (SCSC Blue Card Oversight Group)	\$300 daily	\$300 daily 50% sitting Fee (Prep)	\$2,625.00
Member	Michael Currie (membership commenced 17/12/2020)	4 Meetings	N/A	N/A	N/A
Member	Deidre Mulkerin	3 Meetings	N/A	N/A	N/A
Member	Dr Chris Sarra	3 Meetings	N/A	N/A	N/A
No. scheduled meetings/ sessions	4 (2 in person and 2 virtual)				
Total out of pocket expenses	\$20,722.50				

## Appendix 3: Glossary

<b>Case plan</b>	A written plan for meeting a child's care and protection needs.
<b>Disability</b>	A person's condition that is attributable to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment or a combination of impairments, and results in a substantial reduction of the person's capacity for communication, social interaction, learning, mobility, self-care or management.
<b>Foster carer</b>	A person or persons approved by the department to provide care in their own home for children and young people who are assessed as in need of protection or subject to an investigation and assessment. This can be for short or long periods of time.
<b>Frontline positions</b>	Frontline positions deliver services directly to the public including child safety officers and child safety support officers, youth workers, convenors, senior team leaders, senior practitioners, cultural practice advisors and family group meeting convenors.
<b>Frontline support positions</b>	Frontline support positions are non-corporate roles that provide essential support to enable effective frontline services including administration officers, business officers, contract officers and principal program officers.
<b>Governance</b>	The framework of rules, relationships, systems and processes within, and by which, authority is exercised and controlled within organisations. It encompasses the mechanisms by which organisations, and those in authority, are held to account.
<b>Kinship carer</b>	A person or persons approved by the department to provide care to a specific child (or children) to whom they are related or for whom they are a person of significance. For Aboriginal and Torres Strait Islander children, a kinship carer may be another Aboriginal person and/or Torres Strait Islander person who is a member of their community, a compatible community or from the same language group.
<b>National partnership agreement</b>	National partnership agreements are agreements between the Commonwealth of Australia and state and territory governments. The agreements contain objectives, outcomes, outputs and performance indicators, and roles and responsibilities that will guide the delivery of services across relevant sectors.
<b>Non-government organisation</b>	Community-managed, not-for-profit organisations that receive government funding specifically for the purpose of providing community support services.
<b>Care services</b>	The provision of care to children in need of protection or who require a safe placement while their protection and safety needs are assessed. It refers only to children in approved foster care, approved kinship care, provisionally approved care and residential care services.
<b>Policy</b>	A general principle by which government, a company or an organisation is guided in its management.

<b>Reform</b>	The transformation of government to be more efficient, achieve value for money, and ultimately deliver better outcomes.
<b>Residential care</b>	Non-family-based accommodation and support services funded by the department to provide placement and support for children who are the subject of ongoing departmental intervention. Residential services provide daily care and support for children from a house parent or rostered residential care worker.
<b>Service provider</b>	A business or organisation that supplies expert care or specialised services rather than an actual product.
<b>Stakeholders</b>	Individuals and organisations that are actively involved in a project, or whose interests may be positively or negatively affected as a result of a project's execution/completion.
<b>Therapeutic support</b>	Encompasses a range of services provided to vulnerable members of the community to assist them in their daily lives. This support is provided by government and non-government health and education providers.
<b>Whole-of-government</b>	Denotes public service agencies working across portfolio boundaries to achieve a shared goal and an integrated government response to particular issues.
<b>Young people</b>	People aged 12 to 25 years. In terms of youth justice, a young person is someone aged 10 to 17 years at the time of committing an offence.



# Appendix 4: Compliance checklist

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 3
Accessibility	Table of contents	ARRs – section 9.1	Appendix 3
	Glossary		
	Public availability	ARRs – section 9.2	Page 2
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	Page 2
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	Page 2
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	Page 2
General information	Introductory Information	ARRs – section 10	Page 5
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 14
	Agency objectives and performance indicators	ARRs – section 11.2	Page 14
	Agency service areas and service standards	ARRs – section 11.3	Page 22
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 12
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 8
	Executive management	ARRs – section 13.2	Page 32
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Appendix 2
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	Page 36
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	Page 37
	Queensland public service values	ARRs – section 13.6	Page 36
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 40
	Audit committee	ARRs – section 14.2	Page 40
	Internal audit	ARRs – section 14.3	Page 40
	External scrutiny	ARRs – section 14.4	Page 41
	Information systems and recordkeeping	ARRs – section 14.5	Page 43
	Information Security attestation	ARRs – section 14.6	Page 43
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Page 47
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 49
Open Data	Statement advising publication of information	ARRs – section 16	Page 2
	Consultancies	ARRs – section 31.1	<a href="https://www.data.qld.gov.au/">https://www.data.qld.gov.au/</a>
	Overseas travel	ARRs – section 31.2	<a href="https://www.data.qld.gov.au/">https://www.data.qld.gov.au/</a>
	Queensland Language Services Policy	ARRs – section 31.3	<a href="https://www.data.qld.gov.au/">https://www.data.qld.gov.au/</a>
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Appendix 5
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 5

FAA *Financial Accountability Act 2009*  
 FPMS *Financial and Performance Management Standard 2019*  
 ARR's *Annual report requirements for Queensland Government agencies*

# Appendix 5: Financial Statements



**Department of Children, Youth  
Justice and Multicultural Affairs**

**Financial Statements**

**for 2021-22**

**(as at 30 June 2022)**

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## Income Statement

	Note	Actual 2022 \$'000	Original Budget 2022 \$'000	Budget Variance* 2022 \$'000	Actual 2021 \$'000
<b>OPERATING RESULT</b>					
<b>Income from continuing operations</b>					
Appropriation revenue	B1-1	2,054,440	1,839,072	215,368	1,781,371
User charges and fees	B1-2	19,710	17,925	1,785	25,523
Grants and contributions		1,441	708	733	1,706
Other revenue		7,156	350	6,806	3,853
<b>Total revenue</b>		<b>2,093,667</b>	<b>1,858,055</b>	<b>235,612</b>	<b>1,812,492</b>
Gains on disposal/revaluation of assets	C4-6	10,929	-	10,929	39
<b>Total income from continuing operations</b>		<b>2,093,675</b>	<b>1,858,055</b>	<b>235,620</b>	<b>1,812,492</b>
<b>Expenses from continuing operations</b>					
Employee expenses	B2-1	582,575	571,546	11,029	472,042
Supplies and services**	B2-2	1,297,848	1,070,201	227,647	1,138,775
Grants and subsidies	B2-3	186,635	177,965	8,670	182,269
Depreciation and amortisation**	C4-6, C5-3	28,528	31,920	(3,392)	20,133
Impairment losses		140	-	140	257
Other expenses	B2-4	24,860	6,443	18,417	6,601
<b>Total expenses from continuing operations</b>		<b>2,120,585</b>	<b>1,858,075</b>	<b>262,510</b>	<b>1,820,077</b>
<b>Operating result from continuing operations</b>		<b>(26,910)</b>	<b>(20)</b>	<b>(26,890)</b>	<b>(7,585)</b>
<b>Operating result for the year</b>		<b>(26,910)</b>	<b>(20)</b>	<b>(26,890)</b>	<b>(7,585)</b>
<b>Other comprehensive income</b>					
<b>Items that will not be reclassified to operating result</b>					
Increase (decrease) in revaluation surplus		82,273	-	-	113
<b>Total items that will not be reclassified to operating result</b>		<b>82,273</b>	<b>-</b>	<b>-</b>	<b>113</b>
<b>Total other comprehensive income</b>		<b>82,273</b>	<b>-</b>	<b>-</b>	<b>113</b>
<b>Total comprehensive income</b>		<b>55,363</b>	<b>(20)</b>	<b>(26,890)</b>	<b>(7,472)</b>

\* An explanation of major variances is included at Note E1-1.

\*\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.

The accompanying notes form part of these financial statements

## Income Statement by Major Departmental Services

	Child and Family Services		Youth Justice		Multicultural Affairs		Women, Violence Prevention and Youth Services		General - Not Attributed*		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Income from continuing operations</b>												
Appropriation revenue	1,729,392	1,520,852	312,573	172,608	12,475	6,867	-	81,044	-	-	2,054,440	1,781,371
User charges and fees	9,048	5,794	782	488	-	-	-	3,876	9,879	15,364	19,710	25,523
Grants and other contributions	418	357	484	245	538	277	-	828	-	-	1,441	1,706
Other revenue	5,711	2,855	1,343	885	102	24	-	89	-	-	7,156	3,853
<b>Total revenue</b>	<b>1,744,569</b>	<b>1,529,858</b>	<b>315,183</b>	<b>174,226</b>	<b>13,114</b>	<b>7,168</b>	<b>-</b>	<b>85,837</b>	<b>9,879</b>	<b>15,364</b>	<b>2,082,746</b>	<b>1,812,453</b>
Gains on disposal/revaluation of assets	475	39	10,454	-	-	-	-	-	-	-	10,929	39
<b>Total income from continuing operations</b>	<b>1,745,045</b>	<b>1,529,897</b>	<b>325,637</b>	<b>174,226</b>	<b>13,114</b>	<b>7,168</b>	<b>-</b>	<b>85,837</b>	<b>9,879</b>	<b>15,364</b>	<b>2,093,675</b>	<b>1,812,492</b>
<b>Expenses from continuing operations</b>												
Employee expenses	371,211	348,298	202,257	111,507	4,085	2,175	-	4,762	5,022	5,300	582,575	472,042
Supplies and services**	1,214,173	1,009,835	78,295	43,791	521	151	-	74,934	4,858	10,064	1,297,848	1,138,775
Grants and subsidies	176,549	166,082	2,470	5,760	7,617	4,408	-	6,019	-	-	186,635	182,269
Depreciation and amortisation**	8,398	9,027	20,128	11,043	2	1	-	61	-	-	28,528	20,133
Impairment losses	60	86	81	171	-	-	-	-	-	-	140	257
Other expenses	7,065	4,684	17,295	1,580	500	277	-	61	-	-	24,860	6,601
<b>Total expenses from continuing operations</b>	<b>1,777,455</b>	<b>1,538,012</b>	<b>320,526</b>	<b>173,852</b>	<b>12,725</b>	<b>7,012</b>	<b>-</b>	<b>85,837</b>	<b>9,879</b>	<b>15,364</b>	<b>2,120,585</b>	<b>1,820,077</b>
<b>Operating result from continuing operations</b>	<b>(32,410)</b>	<b>(8,115)</b>	<b>5,111</b>	<b>374</b>	<b>389</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,910)</b>	<b>(7,585)</b>
<b>Operating result for the year</b>	<b>(32,410)</b>	<b>(8,115)</b>	<b>5,111</b>	<b>374</b>	<b>389</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,910)</b>	<b>(7,585)</b>
<b>Other comprehensive income</b>												
Items that will not be reclassified to Operating Result												
Increase (decrease) in revaluation surplus	2,510	113	79,763	-	-	-	-	-	-	-	82,273	113
Total items that will not be reclassified to operating result	<b>2,510</b>	<b>113</b>	<b>79,763</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82,273</b>	<b>113</b>
<b>Total comprehensive income</b>	<b>(29,900)</b>	<b>(8,002)</b>	<b>84,874</b>	<b>374</b>	<b>389</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,363</b>	<b>(7,472)</b>

\* Transactions are related to Memorandum of Understanding in providing services to other departments (refer to Note B1-2).

\*\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.

## Balance Sheet

	Note	Actual 2022 \$'000	Original budget 2022 \$'000	Budget variance* 2022 \$'000	Actual 2021 \$'000
<b>Current assets</b>					
Cash and cash equivalents	C1	26,893	56,385	(29,492)	52,104
Receivables	C2	29,272	22,016	7,256	44,031
Inventories		901	734	167	789
Other current assets**		13,561	7,566	5,995	15,366
		<b>70,627</b>	<b>86,701</b>	<b>(16,074)</b>	<b>112,290</b>
Non-current assets classified as held for sale	C3	21,500	-	21,500	21,500
<b>Total current assets</b>		<b>92,127</b>	<b>86,701</b>	<b>5,426</b>	<b>133,790</b>
<b>Non-current assets</b>					
Property, plant and equipment	C4	564,226	528,509	35,717	488,997
Intangible assets**	C5	37,419	37,858	(439)	36,926
<b>Total non-current assets</b>		<b>601,646</b>	<b>566,367</b>	<b>35,279</b>	<b>525,923</b>
<b>Total assets</b>		<b>693,772</b>	<b>653,068</b>	<b>40,704</b>	<b>659,713</b>
<b>Current liabilities</b>					
Payables	C6	60,378	46,892	13,486	57,091
Accrued employee benefits	C7	17,968	14,254	3,714	16,413
Provisions	C8	-	3,586	(3,586)	5,316
Other current liabilities		818	95	723	1,026
<b>Total current liabilities</b>		<b>79,164</b>	<b>64,827</b>	<b>14,337</b>	<b>79,846</b>
<b>Total liabilities</b>		<b>79,164</b>	<b>64,827</b>	<b>14,337</b>	<b>79,846</b>
<b>Net assets</b>		<b>614,608</b>	<b>588,241</b>	<b>26,367</b>	<b>579,867</b>
<b>Equity</b>					
Contributed equity		592,196	600,452	(8,256)	612,819
Accumulated surplus/deficit**		(60,964)	(26,535)	(34,429)	(34,054)
Asset revaluation surplus by asset class	C9-3	83,377	14,324	69,053	1,103
<b>Total equity</b>		<b>614,608</b>	<b>588,241</b>	<b>26,367</b>	<b>579,868</b>

\* An explanation of major variances is included at Note E1-2.

\*\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.

The accompanying notes form part of these financial statements

## Statement of Assets and Liabilities by Major Departmental Services

	Child and Family Services		Youth Justice		Multicultural Affairs		General - Not Attributed*		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Current assets</b>										
Cash and cash equivalents	14,890	38,231	11,959	13,179	44	694	-	-	26,893	52,104
Receivables	20,694	36,283	8,373	5,131	205	132	-	2,485	29,272	44,031
Inventories	-	-	901	789	-	-	-	-	901	789
Other current assets**	10,955	13,316	2,564	2,017	41	34	-	-	13,561	15,366
	<b>46,540</b>	<b>87,830</b>	<b>23,797</b>	<b>21,116</b>	<b>290</b>	<b>860</b>	<b>-</b>	<b>2,485</b>	<b>70,627</b>	<b>112,290</b>
Non-current assets classified as held for sale	-	-	21,500	21,500	-	-	-	-	21,500	21,500
<b>Total current assets</b>	<b>46,540</b>	<b>87,830</b>	<b>45,297</b>	<b>42,616</b>	<b>290</b>	<b>860</b>	<b>-</b>	<b>2,485</b>	<b>92,127</b>	<b>133,790</b>
<b>Non-current assets</b>										
Property, plant and equipment	52,492	45,359	511,726	443,634	8	4	-	-	564,226	488,997
Intangible assets**	37,419	36,926	-	-	-	-	-	-	37,419	36,926
<b>Total non-current assets</b>	<b>89,911</b>	<b>82,285</b>	<b>511,726</b>	<b>443,634</b>	<b>8</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>601,646</b>	<b>525,923</b>
<b>Total assets</b>	<b>136,451</b>	<b>170,115</b>	<b>557,024</b>	<b>486,250</b>	<b>297</b>	<b>864</b>	<b>-</b>	<b>2,485</b>	<b>693,772</b>	<b>659,713</b>
<b>Current liabilities</b>										
Payables	45,964	50,499	14,306	5,833	107	758	-	-	60,378	57,091
Accrued employee benefits	12,145	10,877	5,710	5,477	113	60	-	-	17,968	16,413
Provisions	-	-	-	5,316	-	-	-	-	-	5,316
Other current liabilities	328	539	455	2	36	46	-	439	818	1,026
<b>Total current liabilities</b>	<b>58,437</b>	<b>61,915</b>	<b>20,471</b>	<b>16,628</b>	<b>256</b>	<b>864</b>	<b>-</b>	<b>439</b>	<b>79,164</b>	<b>79,846</b>
<b>Total liabilities</b>	<b>58,437</b>	<b>61,915</b>	<b>20,471</b>	<b>16,628</b>	<b>256</b>	<b>864</b>	<b>-</b>	<b>439</b>	<b>79,164</b>	<b>79,846</b>

\* Transactions are related to the Memorandum of Understanding in providing services to other departments (refer to Note B1-2).

\*\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.



## Statement of Changes in Equity

	Note	Contributed equity \$'000	Accumulated surplus \$'000	Asset revaluation surplus \$'000	Total \$'000
<b>Balance as at 1 July 2020</b>		<b>122,605</b>	<b>(26,468)</b>	<b>990</b>	<b>97,127</b>
<b>Operating result</b>					
Operating result from continuing operations		-	(3,904)	-	(3,904)
<b>Other comprehensive income</b>					
Net increase in asset revaluation surplus	C9-3	-	-	113	113
<b>Total comprehensive income for the year</b>		<b>-</b>	<b>(3,904)</b>	<b>113</b>	<b>(3,791)</b>
<b>Transactions with owners as owners</b>					
Net equity adjustments	C9-2	37,544	-	-	37,544
Net transfers in/(out) - Queensland Government entities		452,670	-	-	452,670
<b>Net Transactions with owners as owners</b>		<b>490,214</b>	<b>-</b>	<b>-</b>	<b>490,214</b>
<b>Balance at 30 June 2021*</b>		<b>612,819</b>	<b>(30,373)</b>	<b>1,103</b>	<b>583,549</b>
Net effect of changes in accounting policies/prior year adjustments	D4-1	-	(3,681)	-	(3,681)
<b>Balance as at 1 July 2021</b>		<b>612,819</b>	<b>(34,054)</b>	<b>1,103</b>	<b>579,868</b>
<b>Operating result</b>					
Operating result from continuing operations		-	(26,910)	-	(26,910)
<b>Other comprehensive income</b>					
Net increase in asset revaluation surplus	C9-3	-	-	82,273	82,273
<b>Total comprehensive income for the year</b>		<b>-</b>	<b>(26,910)</b>	<b>82,273</b>	<b>55,363</b>
<b>Transactions with owners as owners</b>					
Net equity adjustments	C9-2	(20,623)	-	-	(20,623)
Net transfers in/(out) - Queensland Government entities		-	-	-	-
<b>Net transactions with owners as owners</b>		<b>(20,623)</b>	<b>-</b>	<b>-</b>	<b>(20,623)</b>
<b>Balance at 30 June 2022</b>		<b>592,196</b>	<b>(60,964)</b>	<b>83,377</b>	<b>614,608</b>

\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.

The accompanying notes form part of these financial statements

## Statement of Cash Flows

	Note	Actual 2022 \$'000	Original Budget 2022 \$'000	Budget Variance* 2022 \$'000	Actual 2021 \$'000
<b>Cash flows from operating activities</b>					
<i>Inflows:</i>					
Service appropriation receipts		2,049,555	1,838,805	210,750	1,813,091
User charges and fees		34,979	17,675	17,304	12,124
Grants and other contributions		854	708	146	1,356
GST input tax credits received from ATO		129,968	86,820	43,148	116,593
GST collected from customers		1,328	297	1,031	469
Other		7,155	350	6,805	3,971
<i>Outflows:</i>					
Employee expenses		(582,578)	(569,861)	(12,717)	(476,959)
Supplies and services**		(1,290,437)	(1,070,201)	(220,236)	(1,145,704)
Grants and subsidies		(186,008)	(177,965)	(8,043)	(182,821)
GST paid to suppliers		(130,651)	(86,364)	(44,287)	(120,685)
GST remitted to ATO		(1,328)	(297)	(1,031)	(469)
Other		(16,797)	(6,176)	(10,621)	(5,517)
<b>Net cash provided by operating activities#</b>		<b>16,040</b>	<b>33,791</b>	<b>(17,751)</b>	<b>15,449</b>
<b>Cash flows from investing activities</b>					
<i>Inflows:</i>					
Sales of property, plant and equipment		8	21,500	(21,492)	-
<i>Outflows:</i>					
Payments for property, plant and equipment		(22,330)	(39,131)	16,801	(40,058)
Payments for intangible assets**		(5,909)	(2,000)	(3,909)	(11,080)
<b>Net cash used in investing activities</b>		<b>(28,231)</b>	<b>(19,631)</b>	<b>(8,600)</b>	<b>(51,138)</b>
<b>Cash flows from financing activities</b>					
<i>Inflows:</i>					
Equity injections		13,213	20,762	(7,549)	46,710
<i>Outflows:</i>					
Equity withdrawals		(26,233)	(33,129)	6,896	(19,882)
<b>Net cash provided by financing activities</b>		<b>(13,020)</b>	<b>(12,367)</b>	<b>(653)</b>	<b>26,828</b>
<b>Net (decrease) in cash and cash equivalents</b>		<b>(25,211)</b>	<b>1,793</b>	<b>(27,004)</b>	<b>(8,861)</b>
Increase (decrease) in cash and cash equivalents through restructuring		-	-	-	53,881
Cash and cash equivalents - opening balance		52,104	54,592	(2,488)	7,084
<b>Cash and cash equivalents - closing balance</b>	<b>C1</b>	<b>26,893</b>	<b>56,385</b>	<b>(29,492)</b>	<b>52,104</b>

\* An explanation of major variances is included at Note E1-3.

\*\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.

# Reconciliation shown on the following page.

The accompanying notes form part of these financial statements

## Notes to the Statement of Cash Flows

### Reconciliation of operating result to net cash provided by operating activities

	2022 \$'000	2021 \$'000
Operating surplus/(deficit)*	(26,910)	(7,585)
<i>Non-cash items included in operating result</i>		
Revaluation increment	(10,921)	(39)
Depreciation and amortisation expense*	28,528	20,133
Donated assets and services expensed	587	351
Donated assets and services received	(587)	(351)
Loss (gain) on disposal of non-current assets	12,906	3
<i>Changes in assets and liabilities:</i>		
Increase (decrease) in GST input tax credits receivable	(683)	(4,092)
(Increase) decrease in receivable	15,442	18,148
Increase (decrease) in inventories	(112)	(6)
Increase (decrease) in other assets*	1,806	(938)
(Increase) decrease in payables	(47)	(10,425)
Increase (decrease) in accrued employee benefits	1,555	1,513
(Increase) decrease in provisions	(5,316)	45
(Increase) decrease in other liabilities	(208)	(1,308)
<b>Net cash provided by operating activities</b>	<b>16,040</b>	<b>15,449</b>

\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.

The accompanying notes form part of these financial statements

## Notes to the Financial Statements

### A1 Preparation Information – Basis of Financial Statement Preparation

#### A1-1 The Reporting Entity

The Department of Children, Youth Justice and Multicultural Affairs (the department) is a Queensland Government department established under the *Public Service Act 2008* and controlled by the State of Queensland, which is the ultimate parent.

The head office of the department is 1 William Street, Brisbane QLD 4000.

The financial statements include the value of all revenues, expenses, assets, liabilities, and equity of the department.

The major departmental services undertaken by the department are disclosed in the Income Statement by Major Departmental Services and Statement of Assets and Liabilities by Major Departmental Services and are further detailed in Note A2 Departmental Objectives.

#### A1-2 Compliance with Prescribed Requirements

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

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

#### A1-3 Presentation

##### *Currency and Rounding*

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

##### *Comparatives*

Comparative information reflects the audited 2020-21 financial statements. Comparatives in the Income Statement and the Statement of Cash Flows include seven months of Multicultural Affairs and Youth Justice functions due to the Machinery-of-Government changes in 2020–21.

##### *Current/Non-Current Classification*

Assets and liabilities are classified as either 'current' or 'non-current' in the Balance Sheet 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 department 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.

##### *Measurement*

The historical cost convention is used unless fair value is stated as the measurement basis. Provisions expected to be settled 12 months or more after the reporting date are measured at their present value. Inventories are measured at the lower of cost and net realisable value.

##### *Original Budget*

The budget figures used in this comparison represent the original budget figures for the financial year, as published in the Service Delivery Statements tabled in Parliament on 15 June 2021.

## Notes to the Financial Statements

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

The financial statements are authorised for issue by the Director-General and Chief Finance Officer at the date of signing the Management Certificate.

### A1-5 Controlled and Administered Transactions and Balances

Transactions and balances are controlled by the department where they can be deployed for the achievement of the departmental objectives.

The department administers, but does not control, certain activities on behalf of the Government. In doing so, it has responsibility for administering those activities efficiently and effectively but does not have the discretion to deploy those resources for the achievement of the department's own objectives. The department's administered ledger is used to administer the National Redress Scheme for survivors of institutional child sexual abuse (Queensland).

The department has elected to report the administered transactions and balances as notes to the financial statements within the department's overall financial statements (refer to Note G1).

Accounting policies applicable to administered items are consistent with the equivalent policies for controlled items, unless stated otherwise.

### A1-6 Taxation

The department is a state body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation 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 department. GST credits receivable from, and GST payable to, the ATO are recognised (refer to Note C2).

### A1-7 Climate Risk Assessment

The State of Queensland, as the ultimate parent of the department, has published a wide range of information and resources on climate change (accessible via <https://www.qld.gov.au/environment/climate/climate-change>) including the following whole-of-Government publications in relation to climate risk, strategy and action:

- Climate Adaptation Strategy  
accessible via <https://www.qld.gov.au/environment/climate/climate-change/adapting/strategy>
- Climate Transition Strategy  
accessible via <https://www.qld.gov.au/environment/climate/climate-change/transition/queensland-climate-transitionstrategy>
- Climate Action Plan 2030  
accessible via <https://www.des.qld.gov.au/climateaction>
- Queensland Sustainability Report  
accessible via <https://www.treasury.qld.gov.au/programs-and-policies/esg/>

The department considers specific financial impacts relating to climate related risks by identifying and monitoring material accounting judgements and estimates used in preparing the financial report. This includes the potential for changes in asset useful lives, changes in the fair value of assets, provisions or contingent liabilities and changes in expenses and revenue.

The department has not identified any material climate related risks relevant to the financial report at the reporting date. No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

The department continues to monitor the emergence of such risks under the Queensland Government's Climate Transition Strategy, and Climate Action Plan 2030.

## Notes to the Financial Statements

### A2 Departmental Objectives

The department's vision is for Queenslanders to be safe and thriving in families, communities and culture. The department's purpose is to support children, young people and their families to be safe and to thrive in culture and communities by adhering to the following objectives:

- Enable the safety, belonging and wellbeing of children and young people, especially those in or leaving care, and enable voices to be heard and to contribute to their community.
- Reduce recidivism and improve social, economic and civic participation for children and young people through holding children and young people to account for their offending behaviour.
- Implement, influence and invest in policies, programs and services that support and empower Queenslanders from culturally diverse backgrounds to build community connectedness.

The department's key objectives represent the department's major departmental services:

- Child and Family Services - to enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing of children and young people not able to be cared for by their families.
- Youth Justice - to keep the community safe by working together to prevent offending and reduce reoffending by children and young people, and by enabling young people to reconnect to community.
- Multicultural Affairs - to promote Queensland as a unified, harmonious and inclusive community.

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

### B1 Revenue

#### B1-1 Appropriation Revenue – Controlled

	2022 \$'000	2021 \$'000
<b>Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result</b>		
<b>Original budgeted appropriation revenue</b>	<b>1,838,805</b>	<b>1,719,769</b>
Supplementary amounts:		
Transfers from equity adjustments	653	1,075
Transfers from administered services	34,306	-
Unforeseen expenditure	175,791	92,247
<b>Total appropriation received (cash)</b>	<b>2,049,555</b>	<b>1,813,091</b>
Less: Opening balance of appropriation revenue receivable	(5,115)	(40,830)
Plus: Closing balance of appropriation revenue receivable	1,844	5,115
Transfers of balances from/to other departments – Machinery-of-Government changes	-	12,151
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	8,156	-
Less: Closing balance of deferred appropriation payable to Consolidated Fund	-	(8,156)
<b>Net appropriation revenue</b>	<b>2,054,440</b>	<b>1,781,371</b>
<b>Appropriation revenue recognised in statement of comprehensive income</b>	<b>2,054,440</b>	<b>1,781,371</b>
<b>Variance between original budgeted and actual appropriation revenue</b>	<b>215,368</b>	<b>84,803</b>

## Notes to the Financial Statements

Appropriations provided under the *Appropriation Act 2021* are recognised as revenue when received. Where the department has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation payable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period. Capital appropriations are recognised as adjustments to equity (refer to Note C9-2).

*Unforeseen expenditure* - the increase in appropriation revenue is mainly due to increased funding for out-of-home-care services in response to the increasing demand and cost in the child protection system.

### B1-2 User Charges and Fees

	2022 \$'000	2021 \$'000
<b>Revenue from contracts with customers</b>		
Sale of services*	10,447	15,593
<b>Other user charges and fees</b>		
Rental income	360	327
Sale of services	8,840	9,549
Other user charges and fees	63	54
<b>Total</b>	<b>19,710</b>	<b>25,523</b>

\* Revenue from contracts with customers predominantly relates to corporate services provided to other Queensland Government departments under a Memorandum of Understanding. The services are provided over a period of 12 months, and customers simultaneously receive and consume the benefits provided during that period. The department does not invoice for services rendered until the end of the service delivery period. The department recognises revenue progressively as the services are provided each month and a contract asset representing the department's right to consideration for services delivered but not yet billed.

## B2 Expenses

### B2-1 Employee Expenses

	2022 \$'000	2021 \$'000
<b>Employee Benefits</b>		
Wages and salaries	447,101	364,440
Employee superannuation contributions	58,179	47,911
Annual leave levy	50,258	37,806
Long service leave levy	11,545	8,932
Other employee benefits	2,956	2,184
	<b>570,039</b>	<b>461,273</b>
<b>Employee Related Expenses</b>		
Workers' compensation premium	8,759	8,145
Other employee related expenses	3,776	2,624
	<b>12,535</b>	<b>10,769</b>
<b>Total</b>	<b>582,575</b>	<b>472,042</b>

## Notes to the Financial Statements

The number of employees on an FTE basis under the Minimum Obligatory Human Resource Information (MOHRI) classification methodology is:

	2022*	2021
Number of Full-Time Equivalent employees:	5,140	4,905

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

### Employee Benefits

Employee benefits include employer superannuation contributions, annual leave levies and long service leave levies.

#### (i) Wages, Salaries and Sick Leave

Wages and salaries due, but unpaid at reporting date, are recognised in the Balance Sheet at the current salary rates. As the department expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

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.

#### (ii) Annual Leave and Long Service Leave

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

#### (iii) 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.

Defined Contribution Plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined Benefit Plan - 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. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

#### (iv) Workers' Compensation Premiums

The department pays premiums to Workcover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not included in an employee's total remuneration package. It is not considered an employee benefit and is recognised separately as employee related expenses.

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



## Notes to the Financial Statements

### B2-2 Supplies and Services

	2022 \$'000	2021 \$'000
<b>Service procurement*</b>		
Child and Family Services	1,107,342	890,077
Youth Justice	28,942	15,560
Multicultural Affairs	-	1
Domestic and Family Violence Prevention	-	64,024
Young People	-	29,135
Women	-	2,346
Community Services General	219	169
Office accommodation#	39,231	35,822
Employee housing#	1,893	1,866
Lease expenses^	1,073	731
Professional and technical fees**	29,607	30,341
Computer operating costs	20,344	16,924
Outsourced corporate services	10,384	8,539
Repairs and maintenance	12,339	8,281
Property operational costs	11,153	9,125
Administration costs	4,065	3,632
Minor plant and equipment	5,571	1,862
Travel	5,620	3,816
Telecommunications	4,985	4,524
Other	15,080	12,000
<b>Total</b>	<b>1,297,848</b>	<b>1,138,775</b>

\* Service procurement encompasses procurement of outsourced service delivery for social services. For a transaction to be classified as service procurement, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

# Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework and residential accommodation properties under the Government Employee Housing (GEH) program arise from non-lease arrangements with the Department of Energy and Public Works, who has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within office accommodation and employee housing line items.

^ Lease expenses include lease rentals for short-term leases, leases of low value assets and variable lease payments.

\*\* Restated 2021 balance for impact of Cloud Computing Arrangements is disclosed at Note D4-1.

## Notes to the Financial Statements

### B2-3 Grants and Subsidies

	2022 \$'000	2021 \$'000
Child and Family Services	176,538	167,909
Youth Justice	2,469	5,760
Multicultural Affairs	7,616	4,408
Domestic and Family Violence Prevention	-	4,020
Young People	-	51
Community Services General	-	113
Donations and gifts	11	8
<b>Total</b>	<b>186,635</b>	<b>182,269</b>

Grants occur when a payment or contribution is made to an organisation or person in return for performance of a certain objective in compliance with certain terms and conditions, and which does not directly give approximately equal value in return to the department.

Most of the department's grants and subsidies relate to carer allowances for foster and kinship care arrangements. These are paid (fortnightly) and recognised as an expense as incurred.

### B2-4 Other Expenses

	2022 \$'000	2021 \$'000
Net losses on disposal of property, plant and equipment <sup>#</sup>	12,914	2
Insurance premiums - Queensland Government Insurance Fund	10,086	5,517
External audit fees <sup>*</sup>	340	169
Special payments - Ex-gratia payments <sup>^</sup>	885	558
Other	634	355
<b>Total</b>	<b>24,860</b>	<b>6,601</b>

<sup>#</sup> Net losses on disposal of property, plant and equipment includes \$12.507 million for the write-off of two temporary building assets capitalised during the construction of the West Moreton Youth Detention Centre.

<sup>\*</sup> Total audit fees quoted by Queensland Audit Office relating to the 2021-22 financial statements are \$0.287 million (2021: \$0.256 million). There are no non-audit services included in this amount.

<sup>^</sup> Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. These special payments include 13 payments above \$5,000 totalling \$0.150 million predominately relating to reimbursing carers for damage caused by children in departmental care.

## Notes to the Financial Statements

### C1 Cash and Cash Equivalents

	2022 \$'000	2021 \$'000
Cash on hand	48	49
Cash at bank*	26,845	52,055
<b>Total</b>	<b>26,893</b>	<b>52,104</b>

\* Includes \$0.236 million for Australian Youth Justice Administration (AYJA). AYJA is a collective body, and its membership comprises officers from each State and Territory departments and New Zealand, who is responsible for the delivery of youth justice services. It operates on a rotational basis, with Queensland taking over from Western Australia on 1 April 2022.

For the purposes of the Balance Sheet and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2022 with financial institutions.

### C2 Receivables

	2022 \$'000	2021 \$'000
<b>Current</b>		
Trade and other debtors	1,021	16,338
Less: Loss allowance	(188)	(135)
	<b>833</b>	<b>16,203</b>
GST input tax credits receivable	11,686	11,003
Annual leave reimbursements	12,119	9,978
Long service leave reimbursements	2,790	1,732
Appropriation revenue receivable	1,844	5,115
<b>Total</b>	<b>29,272</b>	<b>44,031</b>

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade and other debtors are recognised at the amounts due at the time of sale or service delivery. Settlement of these amounts is required within 30 days from invoice date.

The closing balance of receivables arising from contracts with customers at 30 June 2022 is \$0.063 million (2021: \$2.368 million).

#### Impairment of Receivables

The loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. Economic changes impacting the department's debtors, and relevant industry data form part of the department's impairment assessment.

The majority of the department's receivables are from Queensland Government agencies, Statutory Bodies or Australian Government agencies who are expected to have an insignificant, and therefore immaterial, level of credit risk exposure. No loss allowance is recorded for these receivables on the basis of materiality.

## Notes to the Financial Statements

Where the department has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is over 90 days past due and the department has ceased all enforcement activities. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

	2022 \$'000	2021 \$'000
Loss allowance as at 1 July	135	34
Increase in allowance recognised in operating result	141	295
Amounts written-off during the year*	(88)	(194)
<b>Total</b>	<b>188</b>	<b>135</b>

\* The total amount written off during the year is \$0.088 million. This amount includes \$0.045 million that did not form part of the opening balance allowances.

### C3 Non-Current Assets Held for Sale

	2022 \$'000	2021 \$'000
<b>Current</b>		
Land - held for sale	21,000	21,000
Buildings - held for sale	500	500
<b>Total</b>	<b>21,500</b>	<b>21,500</b>

Non-current assets held for sale relate to the former Brisbane Children's Court site that management has determined is available for immediate sale in its present condition.

AASB 5 *Non-Current Assets Held for Sale and Discontinued Operations* allows for an asset to be classified as held for sale for a period longer than twelve months when the delay is caused by events or circumstances beyond the entity's control. The department is committed to the sale of these assets, however, there has been a delay in the sale process outside of the control of the department. The sale of these assets is highly probable within the next twelve months. Queensland Government has chosen the site for a Build-to-Rent development with an affordable housing component.

### C4 Property, Plant and Equipment

#### C4-1 Recognition and Acquisition

Items of property, plant and equipment with a cost or other value equal to or in excess of the following thresholds in the year of acquisition are reported as property, plant and equipment in the following classes:

Buildings (including site improvements)	\$10,000
Land	\$1
Plant and equipment	\$5,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the department. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

## Notes to the Financial Statements

### C4-2 Measurement

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration plus costs incidental to the acquisition, including architect's fees, engineering design fees and other costs incurred in getting the assets ready for use.

Plant and equipment is measured at historical cost in accordance with the Queensland Treasury's Non-Current Asset Policies (NCAPs). The carrying amounts for such plant and equipment are not materially different from their fair value.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e., an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Land and buildings are measured at fair value in accordance with NCAPs. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses.

The department's land and building classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or by the use of appropriate and relevant indices. Revaluations using an independent professional valuer are to be undertaken at least once every five years unless a particular asset class experiences significant and volatile changes in fair value then this class will be subject to specific appraisal regardless of the timing of the last appraisals.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

#### Use of specific appraisals

The department's assets have been revalued in 2021-22 by independent valuers, APV Valuers and Asset Management (APV). The valuations supplied by APV have been applied to assets as at 31 March 2022, with a further confirmation at 30 June to provide assurance that no material fluctuations in values have occurred since this time.

APV undertook a comprehensive revaluation of 67% of the department's assets. This involved a physical inspection and measurement of these assets. The valuers applied appropriate valuation methodology and techniques, adopting data inputs that maximised the use of available and relevant observable inputs and minimised the use of unobservable inputs (refer Note C4-8).

#### Use of indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The department ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. APV provided a desktop valuation for the remaining 33% of the department's assets. Indices were developed for each location in which the department controls an asset using available property sales data of a similar type, as well as movements in construction costs and prices. Indices were supplied by APV with the assurance of their robustness, validity and appropriateness for application (refer Note C4-8).

#### Accounting for changes in fair value

Any revaluation increment arising on the revaluation of an asset is credited to the revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

For assets revalued using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'.

## Notes to the Financial Statements

For assets revalued using a market or income-based valuation approach - accumulated depreciation and accumulated impairment losses are eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

### C4-3 Complex Assets

For complex assets, components are separately recorded when their value is significant relative to the total cost of the complex asset. When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant component will flow to the department in conjunction with the other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above.

The majority of the department's specialised assets are Youth Detention Centres. These assets have been assessed as special purpose buildings, being a type of complex asset, and recorded at separate and identifiable components in the asset register. Other specialised assets such as Child Safe Houses, Small Group Homes and Therapeutic Residential Facilities, are not sufficiently complex in nature and are recognised at the building level in the asset register, with other structures recognised separately.

### C4-4 Depreciation of Property, Plant and Equipment

Property, plant and equipment is depreciated on a straight-line basis to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the department. Land is not depreciated as it has an unlimited useful life. The remaining useful lives of buildings, plant and equipment are reviewed annually.

Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the department.

Assets under construction (work-in-progress) are not depreciated until construction is complete and the asset is put to use, or is ready for its intended use, whichever is the earlier. These assets are then reclassified to the relevant class within property, plant and equipment.

The depreciable amount of improvements to, or on leasehold land, is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is probable.

For the department's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

## Notes to the Financial Statements

For each class of depreciable asset, the following depreciation useful lives are used:

<b>Asset Class</b>	<b>Range of Useful Life</b>
<b>Buildings</b>	
Main Buildings	10 - 80 years
External Services	29 - 65 years
Substructure	7 - 65 years
Superstructure	29 - 65 years
Roof	19 - 56 years
Other structures	10 - 105 years
Finishes	11 - 40 years
Fittings	5 - 40 years
Services	11 - 58 years
<b>Plant and Equipment</b>	
Leasehold Improvements	1 - 25 years
Security	5 - 9 years
Office Equipment	2 - 18 years
Plant and Machinery	2 - 22 years
Fixtures and Fittings	4 - 15 years
Furniture	10 - 17 years

### C4-5 Impairment

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed.

Following an asset impairment review in accordance with AASB 136 *Impairment of Assets*, the department found no impaired assets in 2021-22.

## Notes to the Financial Statements

### C4-6 Closing Balances and Reconciliations of Carrying Amount

	Land		Buildings		Plant and Equipment		Capital works in progress		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Fair Value	43,787	30,389	610,699	548,193	55,288	54,867	4,939	51,862	714,713	685,309
Less accumulated depreciation	-	-	(107,026)	(154,363)	(43,461)	(41,845)	-	-	(150,487)	(196,208)
Less accumulated impairment	-	-	-	(105)	-	-	-	-	-	(105)
<b>Carrying amount at 30 June</b>	<b>43,787</b>	<b>30,389</b>	<b>503,673</b>	<b>393,725</b>	<b>11,827</b>	<b>13,022</b>	<b>4,939</b>	<b>51,862</b>	<b>564,226</b>	<b>488,997</b>
<i>Represented by movements in carrying amount:</i>										
Opening net book amount at 1 July	30,389	9,901	393,724	28,081	13,022	11,056	51,862	393	488,997	49,431
Acquisitions (including upgrades)	-	-	-	-	692	1,107	18,077	41,647	18,769	42,754
Transfers in from other Queensland Government entities	-	20,449	-	268,698	-	4,845	-	120,338	-	414,330
Disposals	-	-	(12,892)	-	(22)	(1)	-	-	(12,914)	(1)
Transfers out to other Queensland Government entities	-	-	-	(2,598)	-	(36)	-	-	-	(2,634)
Transfers between asset classes	520	-	62,360	110,377	2,120	140	(65,000)	(110,516)	-	-
Net revaluation increments in revaluation surplus	1,957	-	80,316	113	-	-	-	-	82,273	113
Net revaluation increments in operating surplus/(deficit)	10,921	39	-	-	-	-	-	-	10,921	39
Depreciation expense	-	-	(19,835)	(10,946)	(3,985)	(4,089)	-	-	(23,820)	(15,035)
<b>Closing Balance at 30 June</b>	<b>43,787</b>	<b>30,389</b>	<b>503,673</b>	<b>393,725</b>	<b>11,827</b>	<b>13,022</b>	<b>4,939</b>	<b>51,862</b>	<b>564,226</b>	<b>488,997</b>



## Notes to the Financial Statements

### C4-7 Fair Value Measurement

All assets of the department for which fair value is measure are categorised within the following fair value hierarchy:

- Level 1 – represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets
- Level 2 – represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
- Level 3 – represents fair value measurements that are substantially derived from unobservable inputs.

None of the department's valuations of assets are eligible for categorisation into level 1 of the fair value hierarchy.

Fair values relating to two buildings were transferred from level 3 to level 2 during the reporting period. These assets were previously used as Youth Justice Supervised Community Accommodation (SCA) buildings. The change in fair value hierarchies was due to the assets having a measurable market value by independent valuers during the 2021-22 asset revaluation.

### Categorisation of Assets Measured at Fair Value

	Level 2		Level 3		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Land	41,557	28,159	2,230	2,230	43,787	30,389
Buildings	6,621	4,733	497,052	388,992	503,673	393,725

### Level 3 Fair Value Measurement - Reconciliation

	Land		Buildings	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Carrying amount at 1 July	2,230	2,230	388,992	24,549
Transfers in from other Queensland Government entities	-	-	-	267,498
Disposals	-	-	(12,892)	-
Transfers out to other Queensland Government entities	-	-	-	(2,598)
Transfers between asset classes	-	-	61,774	110,354
Transfers from level 3 into level 2	-	-	(2,034)	-
Net revaluation increments/(decrements) in asset revaluation surplus	-	-	80,845	21
Depreciation	-	-	(19,631)	(10,833)
<b>Carrying amount at 30 June</b>	<b>2,230</b>	<b>2,230</b>	<b>497,052</b>	<b>388,992</b>

## Notes to the Financial Statements

### C4-8 Basis for Fair Value of Assets

The department's land and building assets are located across all regions and centres in Queensland.

The department's land and building assets were revalued by APV Valuers and Asset Management with an effective date of 31 March 2022.

The following tables outline the valuation approach, technique and inputs (if any) used by APV in determining the valuation of the department's assets:

#### Child and Family Services

Asset class	Valuation approach	Valuation technique	Input
Land	Indexation	Market	Indices were developed for each location in which the department controls an asset using available property sales data of a similar type. The department has two large, reserved land sites at North Ward, Townsville. Restrictions are attached to its use, as it is subject to a claim under the Native Title Act 1993 (Cth). These assets were classified as level 3 due to unobservable inputs including the relationship between condition and assessed level of remaining service potential of the depreciable amount requiring professional judgement.
Buildings - Residential Facilities	Specific appraisal	Market (previous SCA buildings currently being used for C&FS services)	The property is compared to recently sold properties which are of a similar type. These were used to determine the fair value of the residential properties where the relevant inputs were able to be observed from current market evidence. The residential properties fair value has been derived from sales prices of comparable properties after adjusting for differences in key attributes such as property size.
	Indexation	Market	Indexes were developed for each location in which the department controls an asset using available property sales data of a similar type.
Buildings - Specialised	Indexation	Current replacement cost	A range of sources including actual construction or purchase prices for recent projects of the department, similar projects stored in APV database, and Rawlinson's Construction Guide or similar guides (such as Cordells).

## Notes to the Financial Statements

### C4-8 Basis for Fair Value of Assets (continued)

#### Youth Justice

Asset class	Valuation approach	Valuation technique	Input	Key judgements
Land	Specific appraisal	Market	Direct comparison sales approach. The property is compared to recently sold properties which are of a similar type. This comparison is adjusted to take into consideration the characteristics of the land, such as size, zoning, topography, configuration, and any significant restrictions for each individual land parcel.	Detention centre land assets have been valued at highest and best use. The current use of this land is considered highest and best use.
Buildings - Specialised	Specific appraisal	Current replacement cost	<p>The Cost approach method is based on determining the replacement cost of the modern equivalent. Key valuation inputs used to determine the Cost approach were:</p> <ul style="list-style-type: none"> <li>• Replacement Cost (based on actual dimensions and unit rates derived from market evidence)</li> <li>• Residual Value (based on estimated proceeds from disposal at the end of the useful life – typically assessed as nil)</li> <li>• Split between short-life and long-life part (based on consideration of likely future asset management treatments)</li> <li>• Valuation Profile (based on how market participants perceive the relationship between asset condition, cost to renew the asset and the associated value)</li> <li>• Consumption score (based on physical characteristics as well as potential impact of changes in functionality, capacity, obsolescence, and legal and other limits)</li> <li>• Dates of acquisition and decommissioning</li> </ul> <p>Valuer has supported these key valuation inputs with observable evidence obtained via physical inspection and market evidence. Apart from confirming condition the physical inspection process also involves validation of key attributes such as material type, dimensions, etc.</p>	<p>The replacement cost for specialised building assets and site improvements have been assessed taking account of higher than average construction costs when assessed against recent comparable constructions.</p> <p>Near new condition of recently constructed youth detention centres requires minimal obsolescence adjustment.</p> <p>Judgements have been made in assessing the short and long life of each building component and their remaining service capacity. Short life reflects aspects that will be renewed frequently, and long life reflects aspects that are unlikely to be replaced for an extended period of time.</p>

## Notes to the Financial Statements

### C5 Intangibles

#### C5-1 Recognition and Measurement

Intangible assets of the department comprise purchased software and internally developed software.

Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the department's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

All intangible assets are assessed for indicators of impairment on an annual basis. No impairment was recognised in 2021-22.

#### C5-2 Amortisation Expense

All intangible assets of the department have finite useful lives and are amortised on a straight-line basis over their estimated useful life to the department. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the department's intangible assets is zero.

For each class of intangible asset, the following amortisation useful lives are used:

<b>Asset Class</b>	<b>Range of Useful Life</b>
Software purchased	3 – 16 years
Software internally generated	6 – 28 years

## Notes to the Financial Statements

### C5-3 Closing Balances and Reconciliations of Carrying Amount

	Software purchased: at cost		Software internally generated: at cost		Software: work in progress		Total	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Gross	721	721	132,650	123,076	14,400	20,303	147,771	144,100
Less Accumulated amortisation	(671)	(646)	(109,680)	(106,528)	-	-	(110,351)	(107,174)
<b>Carrying amount at 30 June</b> <i>(restated - refer Note D4-1)</i>	<b>50</b>	<b>75</b>	<b>22,970</b>	<b>16,548</b>	<b>14,400</b>	<b>20,303</b>	<b>37,419</b>	<b>36,926</b>
<i>Represented by movements in carrying amount:</i>								
Carrying amount at 1 July <i>(restated - refer Note D4-1)</i>	75	117	16,548	19,439	20,303	8,879	36,926	28,435
Acquisitions - purchased	-	-	-	-	5,201	13,591	5,201	13,591
Transfers between asset classes	-	-	11,104	2,167	(11,104)	(2,167)	-	-
Disposals	-	(2)	-	-	-	-	-	(2)
Amortisation	(25)	(40)	(4,683)	(5,058)	-	-	(4,708)	(5,098)
<b>Carrying amount at 30 June</b>	<b>50</b>	<b>75</b>	<b>22,970</b>	<b>16,548</b>	<b>14,400</b>	<b>20,303</b>	<b>37,419</b>	<b>36,926</b>

## Notes to the Financial Statements

### C6 Payables

	2022 \$'000	2021 \$'000
<b>Current</b>		
Trade creditors and accruals	46,236	43,049
Grants and subsidies	6,207	5,581
Deferred appropriation payable to Consolidated Fund	-	8,156
Appropriated equity withdrawal payable	7,603	-
Other	332	305
<b>Total</b>	<b>60,378</b>	<b>57,091</b>

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price. Amounts owing are unsecured.

### C7 Accrued Employee Benefits

	2022 \$'000	2021 \$'000
Salaries and wages payable	131	87
Annual leave levy payable	14,517	13,591
Long service leave levy payable	3,320	2,735
<b>Total</b>	<b>17,968</b>	<b>16,413</b>

No provision for annual leave or long service leave is recognised, as these liabilities are held and disclosed in the Report on States Finances of the Queensland Government pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

### C8 Provisions

	2022 \$'000	2021 \$'000
<b>Movement in Provision</b>		
Opening balance as at 1 July 2021 - Newpin	5,316	1,316
Balance transferred from former DYJ - Youth Choices	-	3,955
Provision utilised through payments	-	(4,297)
Provision derecognised - Newpin	-	(888)
Provision derecognised - Youth Choices	(5,316)	-
Additional provision made - Youth Choices	-	5,230
<b>Total</b>	<b>-</b>	<b>5,316</b>

The Social Benefit Bond (SBB) Multi Systematic Therapy (Youth Choices) has been finalised during the reporting period.

## Notes to the Financial Statements

### C9 Equity

#### C9-1 Contributed Equity

Appropriations for equity adjustments are recognised as contributed equity by the department during the reporting and comparative years (refer to Note C9-2).

#### C9-2 Appropriations Recognised in Equity

	2022 \$'000	2021 \$'000
<b>Reconciliation of Payments from Consolidated Fund to Equity Adjustment</b>		
Budgeted equity adjustment appropriation	(12,367)	4,828
Transfers to other departmental services	(653)	-
Unforeseen expenditure	-	22,000
<b>Equity Adjustment Receipts (Payments)</b>	<b>(13,020)</b>	<b>26,828</b>
Plus: Machinery of Government transfer of equity payable	-	10,716
Less: Closing balance of equity adjustment payable	(7,603)	-
<b>Equity Adjustment Recognised in Contributed Equity</b>	<b>(20,623)</b>	<b>37,544</b>
<b>Variance between original budgeted and actual equity adjustment appropriation</b>	<b>(8,256)</b>	<b>22,000</b>

#### C9-3 Asset Revaluation Surplus by Asset Class

The asset revaluation surplus represents the net effect of upwards and downwards revaluation of assets to fair value.

	Land \$'000	Buildings \$'000	Total \$'000
<b>Balance as at 1 July 2020</b>	-	990	990
Revaluation increment/(decrement)	-	113	113
<b>Balance as at 30 June 2021</b>	-	<b>1,103</b>	<b>1,103</b>
<b>Balance as at 1 July 2021</b>	-	1,103	1,103
Revaluation increment/(decrement)	1,958	80,316	82,273
<b>Balance as at 30 June 2022</b>	<b>1,958</b>	<b>81,419</b>	<b>83,377</b>

The department holds an asset revaluation reserve for land and buildings to recognise any increase or decrease in value.

### D1 Financial Risk Disclosures

#### D1-1 Financial Instruments

Financial assets and liabilities are recognised in the Balance Sheet when the department becomes party to the contractual provisions of the financial instrument.

## Notes to the Financial Statements

### *Categorisation of Financial Instruments*

The department has the following categories of financial assets and financial liabilities:

	Notes	2022 \$'000	2021 \$'000
<b>Financial Assets</b>			
Cash and cash equivalents	C1	26,893	52,104
Receivables	C2	29,272	44,031
<b>Total</b>		<b>56,165</b>	<b>96,135</b>
<b>Financial Liabilities</b>			
Payables	C6	60,378	57,091
<b>Total</b>		<b>60,378</b>	<b>57,091</b>

### D1-2 Financial Risk Management

Financial risk management is implemented pursuant to government and departmental policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

All financial risk is managed under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas.

The department's activities expose it to a variety of non-material financial risks – credit risk, liquidity risk and market risk.

The department measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

There are no material liquidity, market, and credit risks for the department. A sensitivity analysis has not been undertaken for the interest rate risk of the department as it has been determined that the possible impact on income from fluctuations in interest rate is immaterial.

## D2 Contingencies

### D2-1 Contingent asset

The department lodged an insurance claim with QGIF for property loss from fire damage at 99 Tyberry Street, Chandler in November 2019. The property was assessed as structurally unsound and beyond economical repair and was demolished in the interests of safety. Due to neighbourhood fatigue at the Chandler address, the department intends to rebuild at another location. The department and QGIF are still in discussion with regards to this claim.



## Notes to the Financial Statements

### D3 Commitments

#### D3-1 Capital Expenditure Commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable as follows:

	No later than one year		Later than one year and not later than five years		Longer than five years		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Payable</b>								
Land and buildings	5,422	25,178	-	-	-	-	5,422	25,178
Plant and equipment	341	312	-	-	-	-	341	312
Intangibles	13,600	847	3,745	-	-	-	17,346	847
<b>Total</b>	<b>19,364</b>	<b>26,337</b>	<b>3,745</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,109</b>	<b>26,337</b>

### D4 First Year Application of New Accounting Standards or Change in Accounting Policy

The department did not voluntarily change any of its accounting policies during 2021-22. No Australian Accounting Standards have been early adopted for 2021-22.

Following the issuance of IFRIC's agenda decision on *Configuration or Customisation Costs in a Cloud Computing Arrangement* in April 2021, the department has changed its accounting policy for certain cloud computing and software-as-a-service (SaaS) costs. The effect of this change is detailed in Note D4-1 below.

#### D4-1 Configuration or Customisation Costs in a Cloud Computing Arrangement.

##### Summary of change in accounting policy

The department changed its accounting policies in 2021-22 after completing a full analysis of previously capitalised software in response to the IFRIC agenda decision released in April 2021.

The department's new accounting policy now considers where the software code resides, whether it is identifiable and whether the department has the power to both obtain economic benefits from the software and restrict the access of other to those benefits. Configuration or customisation costs that do not qualify for recognition as an intangible asset are further assessed as to the appropriate timing of expense recognition, using the following criteria:

- Where the configuration or customisation is considered a **distinct** (i.e., separately identifiable) service from the subsequent access to the cloud software, the costs are expensed when the configuration or customisation services are received. This is typically the case when the vendor providing the services is different from the vendor providing access to the software.
- Where the configuration or customisation is **not a distinct service** from the department's right to access the software, the costs are expensed over the period of access on a straight-line basis. A prepayment asset is recognised when the payment is made upfront. This is usually the case when the same vendor is providing both the configuration or customisation services and the access to the cloud software.

Any software that qualifies as an intangible asset is recognised and accounted for in accordance with the department's existing accounting policies on software assets in Note C5, which have not changed.

The changes have been applied retrospectively with an adjustment of comparative balances as at 30 June 2021. However, a separate statement of financial position is not provided because the overall impact of these changes is not considered material.

## Notes to the Financial Statements

### Impact of changes

As a result of the change in accounting policy, \$3.681 million of capitalised software intangible assets as at 30 June 2021 has been expensed through opening accumulated surplus, with a \$0.648 million reduction in 2020-21's reported amortisation expense. A further \$3.465 million of intangible assets have been reclassified to prepayment assets, which required reclassifying \$0.864 million of amortisation expense reported in 2020-21 to supplies and services expense. In the Statement of Cash Flows, payments for capitalised configuration and customisation costs in 2020-21 reported as "Payments for intangibles" have been reclassified to "Supplies and services" under cash outflows from operating activities.

The net impacts are summarised in the table below.

	Original \$'000	Adjustment \$'000	Adjusted Total \$'000
<b>Balances as at 30 June 2021</b>			
Intangible assets	44,072	(7,146)	36,926
Prepayments (within Other Assets)	11,902	3,465	15,366
Accumulated surplus	(30,373)	(3,681)	(34,054)
<b>Revenue and expenses for 2020-21</b>			
Depreciation and amortisation	20,781	(648)	20,133
Supplies and services	1,134,446	4,329	1,138,775
<b>Cash outflows for 2020-21</b>			
Supplies and services (outflows from operating activities)	(1,137,910)	(7,794)	(1,145,704)
Payments for intangibles (outflows from investing activities)	(18,874)	7,794	(11,080)

## E1 Budgetary Reporting Disclosures – Controlled

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

#### Appropriation Revenue

The actual is higher than budget due to additional funding provided for out-of-home care services in response to increasing demand and cost in the child protection system, Enterprise Bargaining arrangements, asset write-offs and the next stage of Unify (a new contemporary case management system that will strengthen information sharing and collaboration across Queensland Government and enable more streamlined processes, support staff and continuing service reforms while engaging with young people, families, carers and services).

#### Supplies and Services

The actuals are higher than budgeted mainly due to the increased expenditure for out-of-home care services and Unify.

#### Other Expenses

The increase in other expenses is mainly due to write-off of West Moreton Youth Detention Centre building assets (\$12.507 million) and higher cost of premiums paid to Queensland Government Insurance Fund than was budgeted (\$5.044 million).

## Notes to the Financial Statements

### E1-2 Explanation of Major Variances – Balance Sheet

#### Cash and cash equivalents

Part of the variance for cash and cash equivalents (\$2.488 million) is attributable to a lower actual opening balance, compared to what was estimated in the budget because of the difference between estimated and actual cash flows for the previous financial year. The remainder of the variance is substantially due to the factors outlined in the explanations of major variances for the Statement of Cash Flows.

#### Receivables

Current receivables are higher than budgeted mainly due to an underestimation of annual leave and long service leave claims receivable.

#### Other current assets

Other current assets are higher than budgeted due to higher than anticipated prepayments, including adjustment due to the change in accounting policy for configuration or customisation costs in a Cloud Computing Arrangement, and other information technology licencing agreements.

#### Non-current assets classified as held for sale

The variance for non-current assets classified as held for sale relates to the former Brisbane Children's Court site that management has determined is available for immediate sale in its present condition but not budgeted for in the current year. The department is committed to the sale of these assets, however, there has been a delay in the sale process outside of the control of the department. The sale of these assets is highly probable within the next twelve months. Queensland Government has chosen the site for a Build-to-Rent development with an affordable housing component.

#### Payables

Current payables are higher than budgeted mainly due to the equity withdrawal payable relating to lapsed capital equity funding (\$4.945 million), additional depreciation funding provided (\$2.658 million), and higher operating payables (\$10.804 million). This is offset by lower capital payables (\$4.134 million). Operating and capital payables balances vary from year to year due to timing differences.

#### Accrued employee benefits

Accrued employee benefits are higher than budgeted due to a higher actual opening balance compared to the estimated budget (\$2.159 million), together with higher than anticipated long service leave levy and annual leave levy payables (\$1.555 million).

#### Accumulated surplus

The lower accumulated surplus is due to a lower actual opening balance (\$7.539 million) compared to budget, mainly due to a retrospective adjustment of comparative balances as at 30 June 2021 recognising change in accounting policy for the Cloud Computing Arrangement. The remainder of the variance is due to the current year departmental loss of \$26.910 million mainly due to higher demand and costs for out-of-home care services.

#### Asset revaluation surplus

Higher revaluation surplus due to the estimated net revaluation increment mainly driven by an increase in replacement costs of Youth Justice buildings.

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

#### Service appropriation receipts

The increase in service appropriation receipts is mainly due to additional funding provided to meet higher costs for out-of-home care placements as demand has increased, funding provided associated with Enterprise Bargaining arrangements, additional funding for asset write-offs and funding for the next stage of Unify.

## Notes to the Financial Statements

### GST input tax credits received from ATO

Higher GST receipts than budgeted mainly reflects underestimation in budget and also higher payments in supplies and services for out-of-home care services as demand and cost has increased, and increased expenditure relating to Unify.

### Supplies and services

The increase in cash outflows for supplies and services is primarily due to the increase in demand and costs for out-of-home care services in the child protection system.

### GST paid to suppliers

Higher GST paid to suppliers mainly reflects underestimation in budget together with higher payments in supplies and services.

### Payments for property, plant and equipment

Cash outflows for payments for property, plant and equipment were lower than budgeted mainly due to savings of \$12.000 million for the construction of West Moreton Youth Detention Centre and timing differences in other capital projects.

### Payments for intangible assets

The increase in cash flows for intangible assets is due to additional capital funds released for the staged implementation of Unify, offset by underspends in other information system enhancements due to the change in accounting standards.

### Equity injections

Lower than budgeted equity injections is due to the return of funding for West Moreton Youth Detention due to savings (\$12.000 million). This is partially offset by additional funding provided post budget for Unify (\$4.451 million).

### Equity withdrawals

Lower equity withdrawals due to the delayed sale of the former Brisbane Children's Court (\$21.500 million) and decreased depreciation funding for Unify Stage 1 (\$1.298 million). This is offset by increases to offset operating funding provided for asset write-offs (12.497 million), an offset swap to operating funding for fit out costs at West Moreton Youth Detention Centre (\$1.500 million), and a lapse of funds in the capital program due to estimated project savings (\$1.905 million).

## F1 Key Management Personnel (KMP) Disclosures

### F1-1 KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements in 2021-22, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for those KMP comprises the following components:

- Short term employee expenses 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 a KMP position.

## Notes to the Financial Statements

- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses include amounts expensed in respect of employee superannuation obligations.
- 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 of acceptance of an offer of termination employment.

### F1-2 Performance Payments

No remuneration packages for KMP provide for any performance or bonus payments.

### F1-3 Details of Key Management Personnel

The department's responsible Minister is identified as part of the department's KMP consistent with additional guidance included in the revised version of AAB124 *Related Party Disclosures*. That Minister is the Honourable Leanne Linard, Minister for Children, Youth Justice and Multicultural Affairs.

The following details for non-Ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2021-22 and 2020-21. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Director-General	Responsible for the efficient, effective and economic administration of the department.
Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist)	Responsible for providing the strategic and operational leadership and management for the delivery of, and investment in, child safety and family support services across the department.
Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist)	Responsible for providing strategic and operational leadership and management for the delivery of, and investment in, youth justice services across Queensland.
Deputy Director-General, Strategy	Responsible for providing strategic leadership and direction of policy, legislation, inter-governmental relations, investment and commissioning, performance, engagement and Indigenous strategy and partnerships.
Deputy Director-General / Chief Information Officer, Corporate Services	Responsible for providing strategic and operational leadership and management of the department's corporate services functions, including the department's information, communication and technology business as usual systems and strategic communication and media.
Assistant Director-General, Children and Youth Justice Systems Reform – Unify	Responsible for the successful delivery of the Unify Program, a multi-year program of work to implement a new contemporary and coordinated case management system, as well as providing strategic leadership and management of several children and youth justice systems.
Chief Practitioner, Child and Family Services	Responsible for leading and embedding best practices and evidence-based frameworks, standards and

## Notes to the Financial Statements

	guidelines to support staff and improve and innovate across the department.
Assistant Chief Operating Officer, Youth Justice Operations	Responsible for providing leadership and strategies to improve and innovate the delivery of youth justice services across Queensland.
Senior Executive Director and Chief Human Resource Officer, People and Culture	Responsible for providing strategic leadership, direction and advice on strategic human resource initiatives, policy, organisational capability, workforce planning and systems, employee industrial relations and professional standards.
Chief Finance Officer, Financial Services	Responsible for providing strategic leadership and direction for the financial administration of the department.

### F1-4 Remuneration Expenses

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Income Statement. The remuneration expenses disclosed include the substantive KMP's remuneration expenses as well as remuneration earned while he/she has acted in another KMP position throughout the financial year on a short-term basis.

## Notes to the Financial Statements

### F1-4 Remuneration Expenses

1 July 2021 - 30 June 2022

Position Title	Short-term employee benefits		Other Employee Benefits			Total Expenses \$'000
	Monetary Expenses \$'000	Non-Monetary Benefits* \$'000	Long Term Employee Expenses \$'000	Post-Employment Expenses \$'000	Termination Benefits \$'000	
Director-General	417	3	10	51	-	481
Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist)^	283	2	7	32	-	324
Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist)	248	3	6	29	-	286
Deputy Director-General, Strategy^	286	-	7	31	-	324
Deputy Director-General / Chief Information Officer, Corporate Services	241	3	6	26	-	276
Acting Assistant Director-General, Children and Youth Justice Systems Reform - Unify (from 28/03/2022)	60	-	1	5	-	66
Assistant Director-General, Children and Youth Justice Systems Reform - Unify (to 01/04/2022)	192	2	6	22	-	222
Chief Practitioner, Child and Family Services	213	2	5	23	-	243
Assistant Chief Operating Officer, Youth Justice Operations^	245	3	6	26	-	280
Acting Senior Executive Director and Chief Human Resource Officer, People and Culture (from 24/01/2022)	91	-	2	9	-	102
Senior Executive Director and Chief Human Resource Officer, People and Culture (to 23/01/2022)	107	2	3	10	115	237
Chief Finance Officer, Financial Services	199	2	5	23	-	229

\* Only includes car parking benefits that attract FBT.

^ Remuneration includes relieving in another KMP position.

## Notes to the Financial Statements

### F1-4 Remuneration Expenses (continued)

Position Title	Short-term employee benefits		Other Employee Benefits		Total Expenses \$'000
	Monetary Expenses	Non-Monetary Benefits*	Long Term Employee Expenses	Post-Employment Expenses	
	\$'000	\$'000	\$'000	\$'000	
Director-General	417	2	9	49	477
Deputy Director-General / Chief Operating Officer, Service Delivery (Child Safety Specialist)	280	2	6	31	319
Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist), from: 13/11/20**	158	1	4	17	180
Deputy Director-General, Strategy	293	0	6	31	330
Deputy Director-General / Chief Information Officer, Corporate Services	239	2	5	26	272
Assistant Director-General, Children and Youth Justice Systems Reform - Unify	247	2	5	26	280
Chief Practitioner, Child and Family Services, from: 28/09/20	156	2	4	17	179
Assistant Chief Operating Officer, Youth Justice Operations, from: 13/11/20***	158	1	3	16	178
Executive Director and Chief Human Resource Officer, People and Culture	204	2	5	21	232
Chief Finance Officer, Financial Services	199	2	5	22	228

\* Only includes car parking benefits that attract FBT.

\*\* Total cost for this position for 2020-21 is \$0.296 million.

\*\*\* Total cost for this position for 2020-21 is \$0.281 million.



## Notes to the Financial Statements

### F2 Related Party Transactions

#### F2-1 Transactions with people/entities related to KMP

There were no transactions with people/entities related to KMP in 2021-22.

#### F2-2 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from government for its services are appropriation revenue (Note B1-1) and equity injections (C9-1 and C9-2), both of which are provided in cash via Queensland Treasury.

The entity transacts with other Queensland Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions. Where transactions with other Queensland Government controlled entities are considered individually significant or material, these have been disclosed as related party transactions in the relevant notes as follows:

- Sale of services revenue (refer to Note B1-2)
- Annual leave and long service leave related transactions (refer to Note B1-1 and C7)
- Insurance premiums - Queensland Government Insurance Fund (refer to Note B2-1)
- Office accommodation and motor vehicle leases, property operating costs, property repairs and maintenance costs (refer to Note B2-2)
- Outsourced service delivery (refer to Note B2-2)
- Outsourced corporate service charges (refer to Note B2-2)

### G1 Administered

#### G1-1 Schedule of Administered Income and Expenses

	Actual	Budget	Variance*	
	2022	2022	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>Administered Income</b>				
Appropriation revenue	(13,471)	905	(14,376)	(32,892)
Other revenue	1,591	234	1,357	1,542
<b>Total Administered Income</b>	<b>(11,880)</b>	<b>1,139</b>	<b>(13,019)</b>	<b>(31,350)</b>
<b>Administered Expenses</b>				
Borrowing costs	334	-	334	4,023
Other expenses	(12,214)	1,139	(13,353)	(35,373)
<b>Total Administered Expenses</b>	<b>(11,880)</b>	<b>1,139</b>	<b>(13,019)</b>	<b>(31,350)</b>
<b>Operating Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* An explanation of major variances is included in Note G1-6

The credit balance of \$12.214 million in Other Expenses and the debit balance of \$13.471 million in Appropriation Revenue are due to the reduction of the liability provision. The estimated liability was remeasured on 30 June 2022; and subsequently reduced to account for an anticipated reduction in redress participants, as more eligible participants pursue civil claim options.

Other revenue refers to credits received from the Commonwealth Redress Scheme and non-Queensland Government NGOs to provide ongoing counselling and psychological care sessions to Queensland residents where the associated claim had no Queensland Government responsibility.

### G1-2 Schedule of Administered Assets and Liabilities

	Note	Actual	Budget	Variance*	
		2022 \$'000	2022 \$'000	2022 \$'000	2021 \$'000
<b>Administered Assets</b>					
Cash and cash equivalents		18,312	1,886	16,426	8,290
Receivables	G1-4	336,989	366,517	(29,528)	406,345
<b>Total Administered Assets</b>		<b>355,300</b>	<b>368,403</b>	<b>(13,103)</b>	<b>414,635</b>
<b>Administered Liabilities</b>					
Provisions	G1-5	355,291	368,403	(13,112)	414,635
Trade creditors and accruals		10	-	10	-
<b>Total Administered Liabilities</b>		<b>355,301</b>	<b>368,403</b>	<b>(13,102)</b>	<b>414,635</b>
<b>Net Administered Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* An explanation of major variances is included in Note G1-6

### G1-3 Appropriation Revenue – Administered

	2022 \$'000	2021 \$'000
<b>Reconciliation of Payments from Consolidated Fund to Administered Income</b>		
Budgeted appropriation	90,191	72,296
Transfers from Administered services	(34,306)	(1,075)
<b>Total administered receipts</b>	<b>55,885</b>	<b>71,221</b>
Less: Opening balance of administered revenue receivable	(406,344)	(510,457)
Plus: Closing balance of administered revenue receivable	336,988	406,344
<b>Administered income recognised in Note G1-1</b>	<b>(13,471)</b>	<b>(32,892)</b>

### G1-4 Receivables

	2022 \$'000	2021 \$'000
<b>Current</b>		
Receivables	52,070	60,748
<b>Total</b>	<b>52,070</b>	<b>60,748</b>
<b>Non-Current</b>		
Receivables	284,918	345,597
<b>Total</b>	<b>284,918</b>	<b>345,597</b>
<b>Total Receivables</b>	<b>336,989</b>	<b>406,345</b>

Receivables represent future cash drawings from the Consolidated Fund, which are aligned to expected payments from the National Redress Provision.

## G1-5 Provisions

	2022 \$'000	2021 \$'000
<b>Current</b>		
Provision - National (Qld) Redress Scheme	70,372	69,038
<b>Total</b>	<b>70,372</b>	<b>69,038</b>
<b>Non-Current</b>		
Provision - National (Qld) Redress Scheme	284,918	345,597
<b>Total</b>	<b>284,918</b>	<b>345,597</b>
<b>Total Provisions</b>	<b>355,291</b>	<b>414,635</b>

Settlements for the National Redress Scheme are not managed through the Queensland Government Insurance Fund.

### **Provision – National (Qld) Redress Scheme**

The Government has provisioned \$355.291 million as at 30 June 2022 for Queensland Government's participation in the National Redress Scheme for Survivors of Institutional Child Sexual Abuse (the Scheme).

The ten year Scheme commenced on 1 July 2018 with Queensland Government participation from 19 November 2018. Expansion of Funder of Last Resort (FoLR) arrangements commenced 27 October 2021. Queensland Government will pay 50% of Redress cost for Queensland institutions under the expanded FoLR provision.

The Scheme provides eligible applicants support through monetary payments capped at \$0.150 million per applicant, access to counselling and psychological care, and the option to receive a direct personal response from the institution responsible for the abuse.

The Government's liability under the Scheme has been estimated by an external actuary as at 30 June 2022 in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

The estimated liability includes the obligation for monetary payments, counselling and psychological care components as well as contributions for the Scheme's legal and administrative costs. An offset for payments previously made to applicants (largely under the previous Queensland Redress Scheme) has been provided for where allowable. The provision is measured at the present value of expected future payments, with a risk margin applied.

It is not possible to estimate the financial liability with certainty as the Scheme remains immature, with estimates of around 44% of the ultimate number of applicants having verified requests for information and just over 1,750 offers made to date by the Scheme.

Uncertainty arises from a broad range of largely unknown factors, such as the number of people who experienced institutional child sexual abuse, the number of people that will participate in the Scheme and the severity and impact of abuse experienced by people. A further uncertainty is the future course of civil litigation and how this avenue interacts with the Redress Scheme. There are some recommendations from the Second Anniversary Review Report in February 2021 that remain outstanding and are subject to ongoing federal, state and territory government consideration.

While the uncertainty remains high, the Scheme has entered its fourth year of operation. As the experience is growing and a larger dataset of applications and payments is now available to assess and estimate the ongoing provision, an adjustment for unwinding of the risk margin is reflected in the estimated liability as at 30 June 2022.

	<b>2022</b>
	<b>\$'000</b>
<b>Movement in Provision</b>	
<b>Opening Balance - 1 July</b>	<b>414,635</b>
Addition/(reduction) in provisions recognised	9,405
Amounts used	(47,464)
Borrowing Expense (Discount unwind)	334
Changes from re-measurement and discounting adjustment	(21,619)
<b>Closing balance - 30 June</b>	<b>355,291</b>

As at 30 June 2022, \$16.031 million of the \$355.291 million provision was due and payable, following notification from the Commonwealth of monetary payment offers that had been accepted from claimants. This is yet to be paid.

The major assumptions made concerning future events include:

- Participant numbers – to estimate the number of eligible applicants, assumptions have been made regarding the mix of scheme applicants by institutional setting and period, the proportion of people who will choose to pursue civil claims and known exclusions. Scheme applications in the last year have been significantly higher.
- Monetary payments – to estimate monetary payments, assumptions have been made regarding the severity and impact of abuse having regard to the expected mix of Scheme applicants, and the component of offset from prior payments. Average monetary payment has increased over time to reflect the higher monetary offers as the scheme matures and more offers have been made. Counselling and psychological care costs are based on the assumption of take up rates and anticipated number of sessions that eligible participants will attend.
- Discount rate – expected future cashflows are discounted to present value using a single equivalent discount rate of 3.14% p.a. (0.65% p.a. at 30 June 2021) based on the yields available on Commonwealth Government bonds.
- Other assumptions include the expected payment patterns resulting from the Scheme.

#### **G1-6 Notes explaining major variances for administered activities**

##### (i) Explanation of Major Variances – Schedule of Administered Income and Expenses

###### Appropriation revenue

The decrease is due to lower appropriation revenue provided for the National (Qld) Redress Scheme in line with lower expenditure.

###### Other revenue

Increase relates entirely to credits from the Commonwealth government as compensation for counselling costs for Queensland resident claimants who have sought redress from other jurisdictions under the National (Qld) Redress Scheme.

###### Borrowing costs

The decrease is entirely due to lower borrowing expenses recognised in relation to the Provision for the National (Qld) Redress Scheme, as assessed by external actuaries, compared to the amount budgeted.

###### Other expenses

The decrease is entirely due to a decrease in the Provision for the National (Qld) Redress Scheme, as assessed by external actuaries, compared to the amount budgeted. This decrease has occurred mainly due to an increase in the discount rate (\$21.619 million), offset by higher a provision recognised (\$9.405 million).

##### (ii) Explanation of Major Variances – Schedule of Administered Assets and Liabilities

###### Cash and cash equivalents

The increased cash balance is due to a higher actual opening balance from the previous year (\$6.404 million), as well as lower outgoings in relation to the National (Qld) Redress Scheme than was budgeted.

### Receivables

The decrease in receivables is wholly due to a decreased appropriation receivable relating to the Provision for the National (Qld) Redress Scheme compared to what was budgeted.

### Provisions

The decrease in provisions is due to a decrease in the Provision for the National (Qld) Redress Scheme. The decrease in the provision is due to a lower than budgeted opening balance as at 1 July 2021 (\$43.054 million), and reductions due to a change in economic assumptions and remeasurement (\$13.019 million), offset by an increase due to lower claims paid (\$42.961 million).

## H1 Trusts Transactions and Balances

### H1-1 Trust Transactions

The department manages and acts as trustee for the Youth Detention Centre Trust Funds. As the department performs only a custodial role in respect of these small value transactions and balances, they are not recognised in the financial statements.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Revenue	(192)	(107)
Expenses	182	105
	<b>(10)</b>	<b>(2)</b>
Assets	40	30
Liabilities	(40)	(30)
	-	-

### H1-2 Agent Transactions – Machinery-of-Government changes

Following Machinery-of-Government (MoG) changes announced in November 2020, the department continued to act as an agent, processing transactions on behalf of the Department of Justice and Attorney-General for the first half of 2021-22.

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Assets	22	337
Liabilities	(135)	(74)
Revenue	(36)	(61)
Expenses	64,069	72,959

## Management Certificate

Certificate of the  
Department of  
Children, Youth  
Justice and  
Multicultural  
Affairs

These general purpose financial statements have been prepared pursuant to s.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 s.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 Department of Children, Youth Justice and Multicultural Affairs for the financial year ended 30 June 2022 and the financial position of the department at the end of the year.

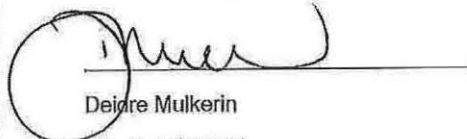
The Director-General, as the Accountable officer of the Department of Children, Youth Justice and Multicultural Affairs, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Danny Short FCPA BCom

Chief Finance Officer

25 August 2022



Deidre Mulkerin

Director-General

25 August 2022

## INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Children, Youth Justice and Multicultural Affairs

### Report on the audit of the financial report

#### Opinion

I have audited the accompanying financial report of the Department of Children, Youth Justice and Multicultural Affairs.

In my opinion, the financial report:

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

The financial report comprises the balance sheet and statement of assets and liabilities by major departmental services as at 30 June 2022, the income statement, statement of changes in equity, statement of cash flows and income statement by major departmental services for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

#### Basis for opinion

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

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

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

#### Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. I addressed these matters in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

**Measurement of the provision for the National (Qld) Redress Scheme (\$355.291 million)**

Refer to Note G1-5 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>The estimation of the provision is a key audit matter due to the high degree of uncertainty that is inherent in estimating the expected future payments for approved claims.</p> <p>Significant judgments are made in:</p> <ul style="list-style-type: none"> <li>• estimating: <ul style="list-style-type: none"> <li>– the number of applicants that will be approved for future payments over each of the remaining six years of the National Redress Scheme from the ten year commitment to the scheme</li> <li>– the average amount payable per approved applicant</li> </ul> </li> <li>• setting the discount rate that reflects current market assessments and risks specific to the liability.</li> </ul>	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> <li>• assessing the competence, capability and objectivity of the actuaries engaged by the state</li> <li>• assessing the actuary's estimation of the future monetary amounts payable and timing of amounts payable to applicants for reasonableness with reference to: <ul style="list-style-type: none"> <li>○ the estimated number of applicants disclosed in publicly available reports on the National Redress Scheme</li> <li>○ the cap for monetary payments</li> </ul> </li> <li>• verifying the mathematical accuracy of the provision calculation</li> <li>• evaluating whether the discount rates used in the calculation were within a reasonable range, with reference to government bond rates.</li> </ul>

**Valuation of Specialised Buildings (\$497.052 million)**

Refer to notes C4-2, C4-6, C4-7 and C4-8 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Specialised buildings totalling \$497.052 million at balance date were measured using the current replacement cost method.</p> <p>The current replacement cost method comprises:</p> <ul style="list-style-type: none"> <li>• gross replacement cost, less</li> <li>• accumulated depreciation.</li> </ul> <p>The department performs a comprehensive revaluation of all its land and buildings at least every five years, or whenever a material variation is expected to have occurred, with desktop valuations conducted in the intervening period.</p>	<p>My procedures included, but were not limited to:</p> <p>In the current year for both Youth Justice and Child and Family Services assets:</p> <ul style="list-style-type: none"> <li>• assessing the competence, capability and objectivity of the valuation specialist</li> <li>• assessing the adequacy of management's review of the valuation process</li> <li>• assessing the ongoing reasonableness of the asset useful lives by reviewing management's annual assessment of useful lives</li> </ul>



Key audit matter	How my audit addressed the key audit matter
<p>In making these judgements, the department engaged an external valuation expert to perform a comprehensive valuation of 67 per cent of assets and provide a desktop valuation for 33 per cent of assets in 2021–22.</p> <p>The department derived the gross replacement cost of its buildings at balance date through using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> <li>• identifying the components of buildings with separately identifiable replacements costs</li> <li>• identifying the components of buildings that are replaced at different times in the asset lifecycle</li> <li>• developing a unit rate for each of these components, including: <ul style="list-style-type: none"> <li>○ estimating the current cost for a modern substitute (including locality factors and oncosts), expressed as a rate per unit</li> <li>○ identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference</li> </ul> </li> <li>• indexing unit rates for subsequent increases in input costs.</li> </ul> <p>The measurement of accumulated depreciation involved significant judgements for assessing the remaining service potential of buildings, including forecasting the remaining useful lives of asset components.</p> <p>The significant judgements required for gross replacement cost and useful lives are also significant for calculating annual depreciation expense.</p>	<ul style="list-style-type: none"> <li>• performing reasonableness tests to confirm depreciation is calculated in accordance with the department's accounting policies and industry standards.</li> </ul> <p>In the current year when a comprehensive valuation was conducted for Youth Justice assets:</p> <ul style="list-style-type: none"> <li>• obtaining an understanding of the methodology used and assessing the design, integrity and appropriateness using common industry practices</li> <li>• on a sample basis, evaluating the relevance, completeness and accuracy of source data used to derive the unit rates for the: <ul style="list-style-type: none"> <li>○ modern substitute</li> <li>○ adjustment for excess quality or obsolescence</li> </ul> </li> <li>• verifying the correct application of the methodology in the calculation of accumulated depreciation, including assessing the reasonableness of accumulated depreciation for building components with reference to the condition assessed by the valuer and the age of the asset.</li> </ul> <p>In the current year when an indexation was applied for Child and Family Services assets:</p> <ul style="list-style-type: none"> <li>• evaluating the reasonableness of the indices used against other publicly available information about movements in values for replacement costs of similar assets.</li> </ul>

### Responsibilities of the department for the financial report

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. This is not done for the purpose of expressing an opinion on the effectiveness of the department's internal controls, but allows me to express an opinion on compliance with prescribed requirements.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

From the matters communicated with the Accountable Officer, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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

#### **Statement**

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

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

#### **Prescribed requirements scope**

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



Michelle Reardon  
as delegate of the Auditor-General

29 August 2022

Queensland Audit Office  
Brisbane

