



ANNUAL REPORT 2023–2024

Department of Child Safety, Seniors and
Disability Services



Queensland
Government

Public availability of report

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

For further information please contact 13 QGOV (13 74 68) or visit the contact details page on our website at: <https://www.dcssds.qld.gov.au/contact-us/departments-contacts>

For copies of the report in paper form please contact:

Office of the Deputy Director-General/Chief Information Officer, Corporate Services
Department of Child Safety, Seniors and Disability Services
Locked Bag 3405, Brisbane Qld 4001
Phone: (07) 3097 5777
Email: CYJMA_CorpServices@cyjma.qld.gov.au
ISSN 2209-7546 (Online)

Other languages and formats



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding the annual report, you can contact us on 1800 512 451 and we will arrange an interpreter to effectively communicate the annual report to you.

More information

[Language Services Policy | Department of Child Safety, Seniors and Disability Services \(dcssds.qld.gov.au\)](#)

Alternative formats (including large print) are available on request. If you would like this annual report in another format, please contact us (calls from mobile phones are charged at applicable rates).

Telephone: 13 QGOV (13 74 68)

Free call: 1800 177 120

For more information visit the website www.qld.gov.au/help/languages

Copyright

© The State of Queensland (Department of Child Safety, Seniors and Disability Services) 2024

Licence

This annual report is licensed by the State of Queensland (Department of Child Safety, Seniors and Disability Services) under a Creative Commons Attribution (CC BY) 4.0 International licence.

[View a copy of this licence](#)



CC BY Licence Summary Statement

In essence, you are free to copy, communicate and adapt this annual report, as long as you attribute the work to the State of Queensland (Department of Child Safety, Seniors and Disability Services).

Attribution

Content from this annual report should be attributed to: The State of Queensland, Department of Child Safety, Seniors and Disability Services, Annual Report 2023-2024.

For more information contact: Queensland Government Customer and Digital Group
Department of Transport and Main Roads via
QGEA@qld.gov.au

LETTER OF COMPLIANCE

02 September 2024

The Honorable Charis Mullen MP
Minister for Child Safety,
Minister for Seniors and Disability Services, and
Minister for Multicultural Affairs



Department of
**Child Safety, Seniors
and Disability Services**

Dear Minister

I am pleased to submit for presentation to the Queensland Parliament the Annual Report 2023-24 and financial statements for the Department of Child Safety, Seniors and Disability Services. The report outlines the activities and achievements of the department for the whole of the 2023-24 financial year, reflecting the structure, operations and performance of the department as it now exists.

I certify 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 page 78 of this annual report.

Yours sincerely

Deidre Mulkerin

Director-General

Department of Child Safety, Seniors and Disability Services

Table of Contents

Acknowledgement of Country	6
Message from the Director-General	7
01 About us	9
Machinery of Government changes	9
Our Strategic Direction.....	9
Our Executive Management.....	12
Our Governance	15
National Agreements	16
The Queensland Government's strategic objectives	17
Our department's strategic objectives	17
Our department's strategic risks.....	18
Our Key Achievements in 2023-24.....	19
02 Service Areas and Service Standards	21
Child and Family Services.....	21
Performance	21
Achievements	23
Child and Family Services Staff	26
Child and Family Services Performance Statement	27
Seniors and Disability Services	28
Objective.....	28
Strategies.....	28
Performance	29
Seniors and Carers Achievements.....	29
Disability Services Performance.....	31
Disability Services Achievements.....	32
Disability, Seniors and Carers Staff.....	37
Disability, Seniors and Carers Performance Statement.....	38
Multicultural Affairs Queensland	39
Objective.....	39
Strategies.....	39
Performance	39
Multicultural Affairs Queensland Achievements	40
Multicultural Affairs Queensland Staff	41
Multicultural Affairs Queensland Performance Statement	41
Governance – Human resources supporting service delivery	42
Objective.....	42
Strategies.....	42
Performance	42
Achievements	43
Work Health, Safety and Wellbeing.....	44
Strategic workforce planning and performance.....	44
03 Governance, Risk Management and Accountability	48
Human Rights	48
Complaints.....	49
Risk Management.....	49
Audit and Risk Committee.....	50
Internal audit.....	50
External Oversight	51
Information systems and recordkeeping.....	52
Information security attestation	53
Open data	53
04 Financial Performance	54
Chief Finance Officer's Report	54
Statement by the Chief Finance Officer.....	55
05 Appendices	56

Appendix 1: Glossary	57
Appendix 2: Our legislation	59
Appendix 3: Department boards and committees.....	62
Appendix 4: Government bodies	69
Appendix 5: Compliance checklist.....	78
Appendix 6: Financial statements	79
Appendix 7: Independent Auditor's Report.....	80

Acknowledgement of Country

The Department of Child Safety, Seniors and Disability Services acknowledges the traditional custodians of the lands across the State of Queensland, and pays our respects to the Elders past, present, and emerging, recognising their continued connection to land, wind, water and Country.

We value the culture, traditions and contributions that Aboriginal and Torres Strait Islander people have made 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.

Message from the Director-General

I am pleased to present the annual report of the Department of Child Safety, Seniors and Disability Services for 2023-24.

In 2023-24 I have had the privilege of working with highly skilled and dedicated professionals, dedicated to working closely with our partners and stakeholders to deliver our vision of keeping Queensland's children, young people, seniors, carers and people with disability safe, empowered in their families and communities, and supported to thrive socially, economically and culturally.

Working alongside other government agencies, peak bodies and community organisations we have listened to our families, children, young people, seniors, carers, people with disability, and people from culturally and linguistically diverse backgrounds in a responsive and respectful manner to inform our approach to developing services and to supporting diverse communities. For example, we have worked alongside disability advocates, including the Queensland Disability Advisory Council to provide the Minister with advice on the implementation of the *Queensland's Disability Plan 2022-27: Together, a better Queensland*, and other disability reforms including the Independent Review of the National Disability Insurance Scheme and the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.

Similarly, in a context of significant global unrest, our agency has drawn on strong and trusted community partnerships to respond sensitively responding to the complex issues impacting culturally and linguistically diverse communities in Queensland. We have administered the Celebrating Multicultural Queensland program, providing funding support for numerous multicultural events and projects across Queensland.

Together with the Queensland Family and Child Commission we have reviewed the effectiveness and quality of the residential care system in Queensland. In delivering *A Roadmap for Residential Care in Queensland*, we identified the necessary steps required to ensure that supports and resources are in place to meet the safety and wellbeing needs of the children and young people in our care.

In partnership with Family Matters Queensland, the Queensland First Children and Families Board and our own First Nations Council we have designed, developed and delivered services with and for Aboriginal and Torres Strait Islander children and families, and have laid the groundwork to being a more culturally capable and culturally responsive organisation. These relationships have informed and helped us to expand Delegated Authority across the state, increase the proportion of children in out-of-home care placed with kin, and establish an Elder in Residence within the department. In late 2023 following consultations with staff, Senior Executives, and the First Nations Council I launched *Yangga Dahgu – Mekem Gen: Reframing the Relationship Roadmap* (Roadmap) and the *Statement of Commitment. Yangga Dahgu - Mekem Gen* builds on the work of *Our Way: A generational strategy for Aboriginal and Torres Strait Islander families 2017–2037 reform* and the *Breaking Cycles 2023–25* action plan, to pave the way to further develop our understanding of the values, behaviours and beliefs required of our staff and leaders to work 'Our Way' and to increase the cultural safety and cultural responsiveness of our staff.

A stable workforce is critical to ensuring continuity for children and families. We have boosted the pay and financial support given to our Child Safety staff and our foster and

kinship carers. Pay increases have seen 130 per cent more applications to join our Child Safety team in the first six months of this year, as compared to the previous year.

The Unify Program continues to be implemented, in stages allowing for learnings to improve, streamline and innovate. The Unify solution brings together data from multiple sources into a new, contemporary integrated case and client management system with more capabilities and increased efficiencies, that will support the everyday work of our staff, and enable and enhance cross-agency information sharing and collaboration with partners such as Education, Police, Health, Justice and Attorney-General, Youth Justice and the Office of the Public Guardian to help keep children and young people safer.

Our partners, stakeholders and staff have worked together to deliver many achievements over the last 12 months. I am grateful for their ongoing support, their willingness to engage openly and honestly, and to work together to deliver services that support children, young people, families, seniors, carers and people with disability and people from culturally and linguistically diverse backgrounds to thrive.

Kind Regards

Deidre Mulkerin
Director-General
Department of Child Safety, Seniors and Disability Services

01 About us

Machinery of Government changes

As a result of Machinery of Government changes effective 18 December 2023, the Department of Child Safety, Seniors, and Disability Services (DCSSDS) received Multicultural Affairs Queensland with no change in the name of the department, as per *Administrative Arrangement Orders (No.2) 2023*, and the *Public Service Departmental Arrangements Notice (No.5) 2023*.

Incoming divisions or functions

The following table outlines those divisions or functions that joined the department due to Machinery of Government changes on 18 December 2023, and the related annual reports where the financial statements can be found for the 2023-24 reporting period.

Joined the department	Date of transfer	Related annual report*#
Multicultural Affairs Queensland	Effective from 1 January 2024	Department of Environment, Science and Innovation

*Financial statements for the period 1 July 2023 to 31 December 2023 can be found in the related department annual report.

Non-financial performance information for the 2023-24 reporting period can be found in this annual report.

Our Strategic Direction

Our Vision

The department's vision is for Queensland's children, young people, families, seniors, carers and people with disability to be safe, empowered in their families, communities and culture and thrive socially and economically.

Our Purpose

Our department works to keep children, young people, and their families safe and connected to their culture and communities and we lead systemic changes to improve the lives of seniors, carers and people with disability, and people from culturally and linguistically diverse backgrounds, as well as delivering targeted services and supports to people with disability.

Our Commitment to Reframing the Relationship

In August 2022, the Queensland Government, together with Aboriginal and Torres Strait Islander Queenslanders committed to a reframed relationship with First Nations Peoples of Queensland through the signing of *Queensland's Path to Treaty Commitment* with a focus on Truth-Telling and Healing.

Considering this commitment, and with the guidance of the First Nations Council, the department commits to reframing its relationship with Aboriginal Peoples and Torres Strait Islander Peoples.

We are committed to aligning our policies, practices, commissioning, procurement and service delivery with overarching whole-of-government Path to Treaty commitments, including the development, implementation and monitoring of the department's *Yangga*

Dahgu — Mekem Gen: Reframing the Relationship Roadmap, in line with the Public Sector Act 2022.

Embedding the Queensland Public Sector Values

We are committed to a way of working where:

- leaders and employees make decisions based on our values
- leaders demonstrate the Queensland Public Sector Values as role models for employees
- we prioritise quality, inclusion, diversity, creativity, and collaboration every day

The following five values guide our behaviour and the way we do business:

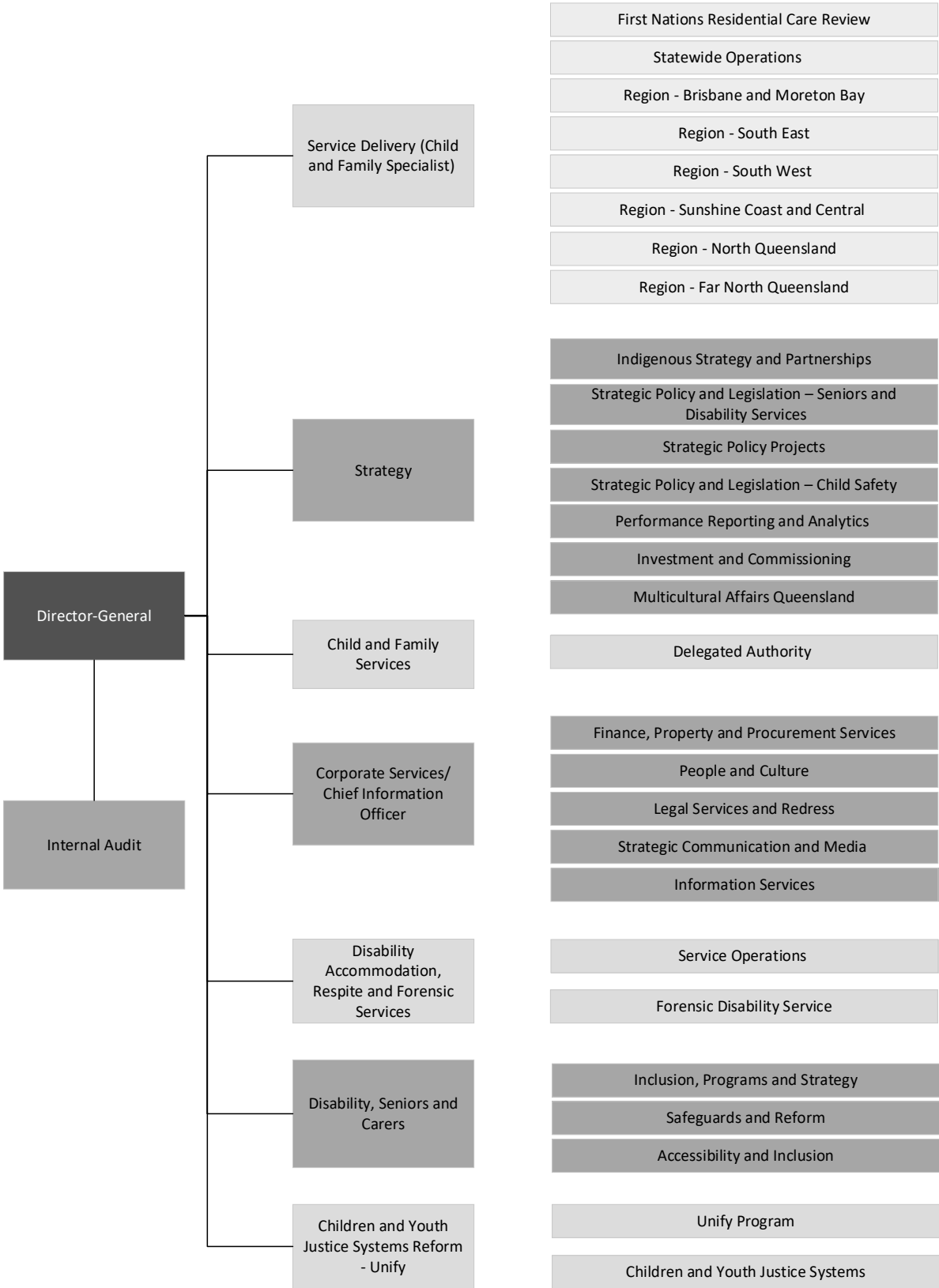
- Customers first
- Ideas into action
- Unleash potential
- Be courageous
- Empower people

We support the governments objectives for the community

- **Good jobs** – good, secure jobs in our traditional and emerging industries
- **Better services** – Deliver even better services right across Queensland
- **Great lifestyle** – protect and enhance our Queensland lifestyle as we grow.

Our Organisational Structure

Organisational structure as at 30 June 2024



Our Executive Management

The **Board of Management** is the key strategic governing body for the department. A brief biography for each of the Board of Management members is provided below.

Deidre Mulkerin, Director-General, *Bachelor in Social Work, Graduate Certificate in Management*

Deidre Mulkerin commenced as Director-General of the former Department of Child Safety, Youth and Women in February 2020. Following Machinery-of-Government changes in November 2020, Deidre's departmental responsibilities shifted when she became the Director-General of the Department of Children, Youth Justice and Multicultural Affairs. In May 2023, following a movement of departmental responsibilities, Deidre has continued as Director-General for the now Department of Child Safety, Seniors and Disability Services.

Throughout Deidre's career she has had extensive experience in a range of social services roles, including as a frontline officer in child protection and youth justice, managing regional operations and progressing to senior executive roles. Deidre has led work across a number of different sectors in areas such as child protection, youth justice, education, housing and domestic and family violence.

Deidre has dedicated her career to making a difference to the lives of those within each sector she has worked with a focus on the impacts for children, young people and families. Deidre continues to show her commitment to this in her role as Director-General and has a clear passion for ensuring that the voices of people with lived experience are heard when considering the services and initiatives the department delivers.

With historic reforms, such as Path to Treaty, being recognised, Deidre remains dedicated to walking alongside our Aboriginal and Torres Strait Islander colleagues, partners and communities to give the space for true partnership in decision-making.

Supporting a diverse and inclusive workforce and community is something Deidre has committed to throughout her career, acknowledging the importance of hearing and understanding the needs and experiences of people from all ages, backgrounds and abilities.

As a person living with disability, Deidre is committed to empowering people to live and thrive in accessible communities, where they are respected, included and valued, to live their lives to the fullest.

Rob Seiler, Deputy Director-General and Chief Operating Officer (Child and Family Specialist), Service Delivery, *BA (Humanities), Grad Dip 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 sixth 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, with a whole of government approach. 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.

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

Kate has more than 20 years' experience working in human services policy, strategy 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. This is Kate's fourth year with the department and in that time, she has led legislative and placement reforms, with the central focus on reducing the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system.

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

Meegan commenced as the Chief Practitioner on 28 September 2020 and has a 34-year career spanning direct practice, academia, research, policy, training and executive 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.

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.

Matthew Lupi, Deputy Director-General, Disability Accommodation, Respite and Forensic Services, Bachelor of Science (Psych), Grad Dip Soc Sci, Grad Cert Mgmt, GAICD

Matthew Lupi leads the delivery of the Accommodation Support and Respite Services as a National Disability Insurance Scheme service provider and provides operational oversight of the Forensic Disability Service.

Matthew has worked in social and human services in Queensland for over 30 years, spending the last 24 years with the Queensland Public Sector. Matthew has held a variety of senior executive roles across policy, program and service delivery throughout the state and has led significant reforms in child safety and community services.

Max Wise, Deputy Director-General Disability, Seniors and Carers, LLB, MBA, FIML

Max Wise has worked for the Queensland Government for over 35 years, including 20 years in senior leadership roles. Max has extensive experience in regulatory oversight and service delivery and has worked across a range of diverse portfolios including justice, treasury, health, child protection, disability and seniors.

Max drives initiatives aimed at promoting the inclusion and active participation of people with disability, seniors and carers within Queensland. This work includes leading strategy and service development, as well as strengthening, streamlining and administering key safeguards, for people with disability, seniors and carers and monitoring the performance of the National Disability Insurance Scheme in Queensland.

Our Governance

Our governance committee structure

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 three key tiers:

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

Our **Executive Governance** committees provide stewardship of the department's strategic direction and performance and include:

- **Board of Management (BoM)**

The Board of Management is the primary decision-making body of the department and drives the department's strategic objectives and vision for Queensland's children, young people, families, seniors, carers and people with disability to be safe, empowered in their culture and thriving socially and economically. The Board ensures departmental activities align with, and achieve, the government's priorities and the department's strategic objectives.

- **First Nations Council (FNC)**

The First Nations Council was established to provide cultural leadership and strategic 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. As custodians of the Aboriginal and Torres Strait Islander Cultural Capability Action Plan, the First Nations Council provides strategic cultural capability advice to the department as custodians of the Aboriginal and Torres Strait Islander Cultural Capability Action Plan. As of June 2024, the Reframing the Relationship Cultural Capability Action Plan supersedes the Cultural Capability Action Plan.

- **Audit and Risk Committee (ARC)**

The Audit and Risk Committee provides independent assurance and assistance to the Director-General on 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 *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and the *Public Sector Act 2022*.

Our **strategy performance and corporate governance** committees are:

- Child and Family Strategy and Performance Committee (CFSPC) and Seniors, Carers and Disability Strategy and Performance Committee (SCDSPC)
- Information Steering Committee
- Fraud and Corruption Control Committee (FCCC)

Refer to Appendix 3 for further information regarding the department's boards and committees.

Our **customer and stakeholder voices** 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, formal and informal forums, including:

- Multicultural Queensland Advisory Council
- Queensland Carers Advisory Council
- Queensland Disability Advisory Council
- Queensland First Children and Families Board.
- Truth Healing and Reconciliation Taskforce (from establishment in 2018 to end of term in December 2023)

Refer to Appendix 4 for further information regarding these government bodies.

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 National Action Plan to Prevent and Respond to Child Sexual Abuse 2021-2024
- the Project Agreement for Family Law Information Sharing
- the National Accreditation Authority for Translators and Interpreters Funding Agreement
- the National Federation Reform Council Taskforce on Indigenous Affairs
- Australia's Disability Strategy 2021-2031
- the Bilateral Agreement between the Commonwealth of Australia and Queensland on the National Disability Insurance Scheme
- the Hague 'Child Abduction' Convention (1980) and the Hague 'Child Protection' Convention (1996)

The department contributes to the:

- National Agreement on Closing the Gap
- National Housing and Homelessness Agreement
- National Strategic Framework for Information Sharing between the Family Law and Family Violence and Child Protection Systems; and

- National Partnership Agreement Family Domestic and Sexual Violence Responses.

The Queensland Government's strategic objectives

The department contributed to the following Queensland Government strategic objectives:

- **Keeping Queenslanders safe:** delivering continuous services across all regions to ensure the health and wellbeing of our staff, and safety and wellbeing of children, young people, families, seniors, carers and people with disability
- **Supporting jobs:** providing 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:** providing funding to regional non-government service providers, including 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:** funding programs and service initiatives to support people from migrant, refugee and asylum seeker and Australian South Sea Islander backgrounds and working to support the growth of employment in the child protection, disability care and support sector through workforce development activities and the administration of an efficient disability worker screening system
- **Backing our frontline services:** delivering culturally safe and responsive frontline services in child protection, disability services and multicultural affairs, and contribute to carers, seniors and community safety and wellbeing
- **Connecting Queensland:** providing and investing in services that improve social outcomes and greater social inclusion for our staff and children, young people, families, seniors, carers, people with disability and people from culturally and linguistically diverse backgrounds
- **Honouring and embracing our rich and ancient cultural history:** respecting the self-determination for Aboriginal and Torres Strait Islander families to safely care for their children and young people. We support Aboriginal and Torres Strait Islander communities with services that are accessible, culturally responsive and safe to help children, young people, families, seniors, carers and people with disability thrive.

Our department's strategic objectives

The department's *Strategic Plan 2024-28* identified the following strategic objectives:

- enabling families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing needs of children and young people not able to be cared for by their families
- reducing the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system

- delivering and funding high quality services and safeguards and promoting the inclusion, rights and social and economic participation of seniors, carers, and people with disability
- Influencing, facilitating and promoting efforts to build welcome, belonging, and economic and social inclusion of people from culturally and linguistically diverse backgrounds
- Improving the safety, wellbeing and capability of our workforce to ensure they are empowered to deliver services to our clients.

Further information about the department's Strategic Plan 2024-28 can be found at: [Strategic Plan 2024-2028 \(dcssds.qld.gov.au\)](https://dcssds.qld.gov.au)

Our department's strategic risks

Our department managed the following strategic risks:

- harm to children or young people or people with disability 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 recruitment, retention and staff coming to harm when fulfilling their duties
- breaches of information privacy and security, statutory rights and responsibilities
- inconsistent application of and/or poor adherence to governance systems and internal controls contributing to disruptions to business continuity, poor (ethical) decision-making, and legislative non-compliance
- inadequate response to global and local events and inability to establish effective engagement and trust with community leaders and other government stakeholders
- Inadequate transition towards a culturally capable department, evidenced by a reframed relationship with Aboriginal and Torres Strait Islander staff, children, young people, carers, people with disability, seniors and families, community-controlled organisations and peak bodies.

Our department's opportunities

We leveraged the following opportunities:

- building trauma-informed and culturally responsive practices
- actively worked towards ensuring equitable access to all our services and programs for people with disability and people from culturally and linguistically diverse backgrounds
- strengthened our client focus and customer service
- partnered, collaborated and co-designed services and solutions with others, including place-based responses
- leveraged local and global knowledge and stimulated innovation at all levels

- implementing Unify, a contemporary child protection and youth justice case management system and ensured the security and integrity of the department's broader information and communication technology systems, hardware and data
- developed sound policies, programs and services that reflect current priorities, meeting both government and community expectations.

Our Key Achievements in 2023-24

Child and Family Services

- expanded Delegated Authority so that as of 30 June 2024 there were 13 funded delegated authority services delivered by 11 organisations, working with 18 Child Safety Service Centres
- released the *Roadmap for Residential Care in Queensland* to identify the steps required to ensure supports and resources are in place to meet the safety and wellbeing needs of the children and young people in our care
- increased the entry classification for Child Safety Officer staff from PO2 classification to a PO3 classification, and reclassified existing PO2 Child Safety Officer staff, contributing to a 130% increase in applications for Child Safety Officer positions from 20 December 2023 to 5 July 2024 as compared to the last 12 months
- implementation of the new relative and family care model, Family Caring for Family in the Brisbane and Moreton Bay region, in partnership with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak (QATSICPP) and the Aboriginal and Torres Strait Islander Community Health Services (ATSICHS).

Seniors and Carers

- administered increased funding of \$1.435 billion in 2023-24 to provide all Queensland households with a Cost-of-Living Rebate of up to \$550, and \$700 for all Queensland households that received the Electricity Rebate Scheme
- invested \$8.7 million in 2023–24 for services to prevent and respond to elder abuse, including an additional \$2.8 million to expand access to Seniors Legal and Support Services (SLASS) and Seniors Financial Protection Services with new services established in Logan/Beaudesert, Moreton Bay North and Ipswich
- continued to invest in Seniors Social Isolation Services with \$4.1 million allocated to fund services in 42 locations across Queensland.

Disability Services

- led whole-of-government consultation and engagement to develop Queensland's Disability Reform Ministerial Roundtable in March 2024 to discuss the proposed disability reform framework for Queensland and responses to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability and the Independent Review of the National Disability Insurance Scheme
- funding a wide range of disability advocacy and peak services, including Outback Independent Living (OIL) to undertake community engagement efforts, support clients

to link with services and assessments and promotion of disability services in central-west region of Queensland

- assisted 751 people with disability to access the National Disability Insurance Scheme
- established an Accessibility and Inclusion team as part of the program for delivery of the Brisbane 2032 Olympic and Paralympic Games.

Multicultural Affairs Queensland

- co-designed and commenced delivery of research projects into the lived experiences of Australian South Sea Islanders in Queensland; and to develop an evidence base in relation to migrant small business in Queensland
- funded 125 events and 29 projects as part of *Strengthening Multicultural Queensland*
- expanded support available under the Asylum Seeker and Refugee Assistance program.

02 Service Areas and Service Standards

Child and Family Services

The department's strategic objectives of our child and family services are to:

- reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system
- enable families to safely care for their children and young people, and provide services to support the safety, belonging and wellbeing needs of children and young people not able to be cared for by their families.

Strategies

To achieve these objectives, we:

- 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
- continue active efforts to embed the Aboriginal and Torres Strait Islander Child Placement Principle in everything we do
- recognise children's rights and strengthen children's voices in decision making
- work with our partners to ensure that our assessments, court processes, systems 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
- continue to invest in initiatives to significantly reduce the use of residential care and improve the experience of children and young people
- expand the Aboriginal and Torres Strait Islander services sector in the delivery of family support and statutory child protection services, to ensure Aboriginal and Torres Strait Islander peoples and organisations have choice and control over decisions affecting their children.

Performance

To support families, the department funds the following services:

- 35 Aboriginal and Torres Strait Islander Family Wellbeing Services delivered by community-controlled organisations enable families to access support to improve wellbeing and build capacity to safely care for and protect their children
- 38 Intensive Family Support services to respond to families with multiple and complex challenges using a case management approach to address risk factors and improve family functioning

- 14 Assessment and Service Connect services to partner with the department to connect families with appropriate support services early in a child safety investigation process to help children to remain safely at home
- 17 Family and Child Connect Services across Queensland to connect families to the right services, at the right time, and provide families with advice, information, or suitable support services
- 18 Family Participation Program services support Aboriginal and Torres Strait Islander families to participate in family led decision-making at key points across the child protection system
- implementation of the new relative and family care model, Family Caring for Family is commencing in the Brisbane and Moreton Bay region, in partnership with the Queensland Aboriginal and Torres Strait Islander Child Protection Peak (QATSICPP) and the Aboriginal and Torres Strait Islander Community Health Services (ATSICHS) to develop culturally responsive models of care for Aboriginal and Torres Strait Islander children.

In delivering statutory child protection functions, the department:

- commenced 28,481 investigations in the year ending 31 March 2024, 323 (1.1 per cent) more than the same time the previous year
- finalised 30,738 investigations were finalised during the year ending 31 March 2024, 2,880 (10.3 per cent) more than the same time the previous year
- supported more Queensland children to stay connected with their kin and communities. As at 31 March 2024, 48.5 per cent of children in care were living with kin, this is an increase from last year (47.1 per cent)
- worked with the 1,708 families who stepped up to be carers for the first time. In total there were 6,177 carer families as at 31 March 2024, up from 6,069 a year ago
- received 866 responses to the 2023 My Life in Care survey for 10-18 year old children and young people and 106 responses to the first survey of 5-9 year old children. The My Life in Care survey asks children and young people questions about their feelings of safety, wellbeing, health, education and decisions about their lives. The survey findings are informing the department's work to improve outcomes for children and young people
- supported the extension of post care support to 831 eligible young people. Young people who turned 18 after 1 July 2023 are eligible to receive Extended Post Care Support (EPCS). These services work with young people to provide practical support to help find a safe and affordable place to live, maintain connections to family, culture, Country and community, apply for jobs, enrol in further education or training or take them to other appointments as needed
- the department also has responsibility for Adoption services in Queensland. In 2023-24, the department facilitated 34 adoptions for the 2023-2024 financial year (inclusive of local, intercountry, and stepparent adoptions).

Achievements

Our Way

To eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system, the department:

- continued to implement *Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037* in a whole-of-system and partnership approach with Family Matters Queensland, the Queensland First Children and Families Board and the Queensland Aboriginal and Torres Strait Islander Child Protection Peak
- developed and launched *Breaking Cycles – An action plan: co-designing, developing and implementing services with and for Aboriginal and Torres Strait Islander children and families 2023–2025*, the first of three action plans under the Breaking Cycles implementation phase of Our Way.

Delegated Authority

- in 2023-2024 the department partnered with two Aboriginal and Torres Strait Islander community-controlled organisations to implement delegated authority for Aboriginal and Torres Strait Islander children, where one or more powers and functions of the Chief Executive (Child Safety) for an Aboriginal and Torres Strait Islander child, are delegated to the Chief Executive Officer of an Aboriginal and Torres Strait Islander Organisation. As of 30 June 2024, there were 13 funded delegated authority services delivered by 11 organisations, working with 18 Child Safety Service Centres, with more services commencing from 1 July 2024
- this progress is aligned to the implementation approach outlined in the 10 year blueprint for implementing delegated authority across Queensland, *Reclaiming our storyline: Transforming systems and practice by making decisions in our way* (April 2023).

Supporting families

In the 2023-24 reporting period, the department:

- continued our commitment to promoting early intervention services with campaigns for Family and Child Connect (FaCC) and Aboriginal and Torres Strait Islander Family Wellbeing Services (FWS) running in 2023-24. In August 2023, a refreshed social media campaign for FWS services commenced. In May 2023, FaCC services were once again promoted through digital video and display, social media, search engine marketing and in shopping centre bathrooms across the state. The campaign ran until 29 February 2024.

Children and families in contact with the child safety system and post care

In the 2023-24 reporting period the department:

- continued implementation of the *Child Protection Reform and Other Legislation Amendment Act 2022* (CPROLA Act) which amended the *Child Protection Act 1999* to:
 - reinforce children's rights in the legislative framework

- strengthen children's voices in decisions that affect them
 - enhance how the Aboriginal and Torres Strait Islander Child Placement Principle is applied when making significant decisions about Aboriginal and Torres Strait Islander children
 - streamline, clarify, and improve the regulation of care.
- implemented the *Child Protection Regulation 2023* (the Regulation) which commenced on 1 September 2023. The new Regulation supports and improves the administration of the Act including by supporting the embedding of the Aboriginal and Torres Strait Islander Child Placement Principle, modernising definitions of 'violence' to align with the *Domestic and Family Violence Protection Act 2012* and modernising language relating to gender identity and diversity with the *Births, Deaths and Marriages Registration Act 2023*
 - provided dedicated resources in each region to support family finding. These teams are linking with partner agencies, including some Aboriginal and Torres Strait Islander Community Controlled Organisations to find and support people to become kinship carers
 - continued with intake and assessment reforms to deliver proportionate and early responses to children and young people who come to the attention of the department, including options for improved responses for Aboriginal and Torres Strait Islander children and families
 - updated the department's complaints management policy and procedure to comply with the new Queensland Public Service Complaint Management Guideline and Framework
 - conducted a review of the residential care system in Queensland in response to community concerns about the growing number of children and young people living in residential care. Overseen by the Principal Commissioner, Queensland Family and Child Commission, the Roadmap for Residential Care made recommendations in relation to the effectiveness and quality of residential care services relating to the supports and resources needed to meet the safety and wellbeing needs of children and young people in our care
 - continued to work closely with the National Disability Insurance Scheme to ensure children with disabilities in contact with child protection have their disability needs met. As of 30 June 2024, 4,424 children and young people subject to ongoing intervention had been referred to the National Disability Insurance Scheme
 - developed a Coordinated Funding Proposal to pool individual National Disability Insurance Scheme funding for children in care to attract providers into a location of high demand and low supply
 - continued to support frontline service delivery and practice through the integration of specialist practitioners for including child sexual abuse, mental health, disability and domestic and family violence
 - continued to develop the child permanency review program to assist Child Safety Service Centres (CSSC) assess a foster or kinship carers' suitability to be the long-term or permanent guardian of a child in their care through the My Home program in Adoption and Permanent Care Services (APCS). APCS helped to

make permanent care arrangements for a small cohort of children in the child protection system

- facilitated Safe and Together training to increase domestic and family violence informed child protection practice and legal services
- expanded support to operationalise the National Strategic Framework for Information Sharing between the Family Law and Family Violence and Child Protection Systems, consistent with amendments to the *Family Law Act 1975* passed on 6 May 2024
- participated in a Fast Track Sentencing trial with four additional Court Liaison Officers to support a broader initiative lead by the Department of Justice and Attorney-General to enable youth justice matters to progress in a timely manner through the courts.

Foster and kinship carer families

In the 2023-24 reporting period the department:

- invested \$1.398 million in partnership with Queensland Foster and Kinship Care to establish a carer retention strategy. The strategy includes: specialised retention officers to work with carers on their needs and to ensure supports are provided, a returning carers' program to support past carers recommence their caring role and the design of a specific counselling assistance program to respond to carers' needs
- continued to implement the Foster Carer Recruitment advertising campaign across a range of channels including television, social media, digital and specialist media, to encourage more Queenslanders to consider becoming foster carers and showcase the good work current foster carers are doing
- released new Family Based Care (Kinship Care) Investment Specification to enable responsive and flexible financial support to carers and carer households.

National Redress Scheme

The department is responsible for coordinating the Queensland Government's participation in the National Redress Scheme (the Scheme). The Scheme, run by the Commonwealth Government, was established in 2018 in response to the Royal Commission into Institutional Responses to Child Sexual Abuse (the Royal Commission) and will run for 10 years. The Scheme acknowledges that many children were sexually abused in Australian Institutions; holds Institutions accountable for this abuse; and assists people who have experienced institutional child sexual abuse gain access to Counselling and Psychological Care, a Direct Personal Response, and a monetary payment.

As at 30 June 2024, as representative of the Queensland Government, the department has

- progressed invoices from the Commonwealth Government accounting for more than \$270m, including invoices for over \$70m in 2023-2024
- agreed to be a funder of last resort for 21 non-government institutions, ensuring victims of abuse get redress even where the institution no longer exists

- facilitated access for Queensland residents to counselling and psychological care services
- trained over 150 senior officers across Queensland Government to deliver direct personal responses to individual redress recipients where the Queensland Government has been found to be responsible for their abuse; and
- responded to 7,182 requests for information issued by the Scheme to Queensland Government institutions.

Child and Family Services Staff

Workforce challenges continue to emerge across the child and family services sector. The department continued to invest in the development and protection of our staff along with systems to meet our strategic objectives.

Following the release of the Strategic Workforce Plan 2023-2026, the department developed regionally based workforce plans to identify the priority workforce challenges and opportunities in each region. A Workforce Redesign Program offers a new perspective on job design, workforce profile mix, and service design enabling the department to attract and retain a more diverse workforce.

Through the Child Safety and Youth Justice Certified Agreement 2023, s certified on 20 December 2023, entry level Child Safety Officer roles were increased to the PO3 classification level upon commencement, this increase has contributed to a 130% increase in applications across the state from 20 December 2023 until 5 July 2024 compared to the last 12 months.

Existing Child Safety Officers (CSO) engaged at PO2 classification were reclassified to PO3.

Other activities to support and develop the department's workforce included:

- community engagement with prospective applicants, at a local, regional and tertiary level, inclusive of career expos, CSO information nights and online events.
- ongoing engagement with universities to showcase roles within the department and increase student placement numbers as a workforce pipeline.
- commenced a Retention strategy project designed to address the causes of employee turnover, establish the department as an employer of choice and increase retention.
- joined the Australian Disability Network and Pride in Diversity to help support employment and retention of employees with disability and those who identify as having diverse sexualities, gender identities and gender expressions
- 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 CSSCs; and education sessions on the Code of Conduct and employee grievance procedures.

- continued delivery of the Walk with Us and Yarn and Grow mentoring programs to support the cultural capability of our executives and development of our Aboriginal and Torres Strait Islander leaders respectively.

Child and Family Services Performance Statement

Service Area: Child and Family Services	Notes	2023-24 Target / estimate	2023-24 Estimated Actual #
Effectiveness measures			
Rate of substantiated harm per 1,000 children (0-17 years of age)	1	4.8	N/A
Rate of children subject to ongoing intervention per 1,000 children (0-17 years of age) <ul style="list-style-type: none"> • All children • Aboriginal and Torres Strait Islander children • Non-Indigenous children 		12.9 70.5 7.6	N/A
Rate of children entering out-of-home care per 1,000 children (0-17 years of age): <ul style="list-style-type: none"> • All children • Aboriginal and Torres Strait Islander children • Non-Indigenous children 		2.3 14.1 1.2	N/A
Percentage of Aboriginal and Torres Strait Islander children placed with kin, other Indigenous carers or Indigenous residential care services		60%	N/A
Proportion of children on a care and protection order exiting care after 12 months or more who had 1 or 2 placements		46%	N/A
Proportion of cases closed, where all or majority of needs are met <ul style="list-style-type: none"> • Intensive Family Support • Family Wellbeing Services 		66% 51%	N/A
Percentage of youth receiving Youth Support Services whose majority of needs have been met	2	66%	70%
Proportion of children who had a case closed, with all or majority of needs met, who were not subject to an investigation by Child Safety within 6 months: <ul style="list-style-type: none"> • Intensive Family Support • Family Wellbeing Services 		88% 89%	N/A
Efficiency measures			
Average cost per hour of Youth Support service delivery		\$146	\$154
Out-of-home expenditure per placement night		\$388	\$389
Investment per family support client receiving a service: <ul style="list-style-type: none"> • Intensive Family Support • Family Wellbeing Services 	3	\$14,004 \$9,502	\$14,534 \$9,490

Actual data to be published in October 2024

Notes:

1. Data not currently available. It is expected to be published on the department's website in October 2024
2. The reported percentage of Youth Support Service clients had the majority of their needs met has increased due to more accurate reporting by youth service providers after the provision of training and support regarding use of the client management system by the department.
3. Investment per client receiving an Intensive Family Support service is higher than the 2023–24 Target/Estimate. However, the cost of Family Wellbeing Services was lower than the 2023–24 Target/Estimate due to higher-than-expected client throughput, reducing the cost per client. The higher cost of Intensive Family Support reflects the impact of reduced client numbers in periods during 2023–24 arising from the exit of two large suppliers from delivery of these services.

Seniors and Disability Services

Objective

To deliver and fund high quality programs, services and safeguards and promote the inclusion, rights and social and economic participation of seniors, carers and people with disability.

Strategies

To achieve this objective, the department is:

- investing in a range of initiatives under the *Queensland Seniors Strategy* to make Queensland the nation's most age-friendly state, where older people can lead active, healthy productive lives
- promoting inclusion and equality of people with disability within the Queensland community through implementation of *Australia's Disability Strategy 2021–2031* including by driving whole of government action under *Queensland's Disability Plan 2022–27: Together, a better Queensland*
- investing in and advocating for an effective National Disability Insurance Scheme to improve outcomes for people with disability and their families and carers, helping them to achieve their life goals and participate in social and economic life
- continuing to provide services to existing Accommodation Support and Respite Services clients who require full-time support with the core activities of daily living
- improving the service delivery model for the forensic disability service system in Queensland
- leading Queensland Government implementation of the whole-of-government response to recommendations from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (Disability Royal Commission) and the Independent Review of the National Disability Insurance Scheme (NDIS Review)
- ensuring that the voices of Queenslanders with disability are heard, and that people with disability are supported to participate fully in their communities, including through partnering in the conduct of an annual survey to report progress
- operating to the highest standard as a registered National Disability Insurance Scheme provider delivering specialist disability accommodation, supported independent living and behaviour support services
- safeguarding the rights and wellbeing of people with disability by working in partnership with disability and carer advocacy representatives, key stakeholders and other agencies, and by continuing to perform certain regulatory functions under the National Disability Insurance Scheme Quality and Safeguarding Framework
- delivering a program of reforms to services to ensure they remain contemporary and in alignment with national standards and principles.

Performance

- 86 per cent of eligible seniors in Queensland held a Seniors card
- Queensland Government seniors card schemes provided access to benefits to over one million card holders across Queensland
- eligible Queenslanders were assisted to receive cost-of-living support through the delivery of concession and rebate schemes, including through promoting rebates and concessions through 11 statewide seniors expos and 19 shopping centre pop-ups
- 10,641 seniors were assisted by Seniors Legal and Support Services ¹
- the Elder Abuse Prevention Unit received 4,458 phone calls to the Helpline, including 2,674 abuse notifications
- 67,156 seniors accessed a seniors social isolation service somewhere in Queensland ⁽¹⁾
- seniors' social isolation services delivered 32,964 hours in activities and other supports to enable social connection of older Queenslanders ⁽¹⁾
- older people who visited the service indicated they started using the service to meet new people and make friends and continue attending because they enjoy meeting up with friends, feel welcome and like the activities they do.

Seniors and Carers Achievements

Queensland Seniors Strategy

Launched in October 2022, *Future Directions for an Age-Friendly Queensland* reaffirmed the Queensland Government's commitment to creating age-friendly communities, and signaled the commencement of engagement activities to inform the new Queensland Seniors Strategy. Between April 2021 and 30 June 2024, more than 16,000 older Queenslanders have participated in Seniors Expos, Seniors Savings Pop-Ups and Seniors events to share their views on what an age-friendly Queensland looks like. We have also engaged with organisations that represent older Queenslanders and the service providers supporting them.

Cost-of-living support through cards, concessions and rebates

In 2023–24, the department continued to administer a range of Queensland Government concessions on energy, rates and utilities. Holders of the Queensland Seniors Card or Seniors Card +go and other Queenslanders on low or fixed incomes can access cost-of-living assistance including concessions for electricity, reticulated natural gas, public transport, long distance rail, vehicle and boat registration, spectacles, dental, medical aids, life support, fishing permits and entry fees to Queensland Government museums and art galleries. Seniors Business Discount cards can be used to access discounts at more than 6,900 business outlets across Queensland.

In addition, the Queensland government budget allocated funding of \$1.435 billion in 2023–24 to provide Queensland households with a Cost-of-Living Rebate of up to \$550 for all households and \$700 for all Queensland households that received the Electricity Rebate Scheme.

¹ 2023-24 dataset is incomplete at time of publication pending the submission of Q4 2023-24 data by funded service delivery organisations.

Elder abuse awareness, prevention and response services

The Queensland Government invested \$8.7 million in 2023–24 for services to prevent and respond to elder abuse. This included an additional \$2.8 million to expand access to Seniors Legal and Support Services (SLASS) and Seniors Financial Protection Services with new services established in Logan/Beaudesert, Moreton Bay North and Ipswich. Two new outreach SLASS services also commenced operations, one supporting the Cape York and the Torres Strait, and the second covering western Queensland.

Funded elder abuse awareness, prevention and response services are:

- Seniors Legal and Support Services and Seniors Financial Protection Services, which provide free legal and social support for older Queenslanders experiencing elder abuse, mistreatment, neglect or financial exploitation, expanded from eleven to sixteen locations across Queensland
- the state-wide Elder Abuse Prevention Unit and Helpline, that promotes the right of older people to live free from abuse and provides free advice and assistance to anyone who experiences, witnesses or suspects the abuse of an older person
- the Seniors Enquiry Line, which provides access to information on scams and fraud awareness.

Preventing Seniors social isolation and loneliness

In 2023-24, the Queensland Government continued to invest in Seniors Social Isolation Services with \$4.1 million allocated to fund services in 42 locations across the state. These services deliver a wide range of activities to help older people stay connected with each other and their communities.

Seniors Expos

Throughout 2023-24, Seniors Expos provided an opportunity for older Queenslanders to connect with local services and hear from Government agencies about available services, supports and concessions. The Expos also enabled the department to engage with a diverse range of older people about their views on how to make Queensland a more accessible and age-friendly place for everyone. In 2023-24, 11 Seniors Expos were held across Queensland.

Seniors Expos were complemented by 19 Seniors Savings Pop-ups at shopping centres and community events across Queensland. These provided the opportunity for seniors to meet with a Queensland Government representative to discuss eligibility for cards, rebates and concessions to help address cost-of-living pressures as well as having their say on building an age-friendly Queensland.

Queensland Seniors Month

Queensland Seniors Month was held in October 2023. The month, celebrating the theme 'social connections' commenced with the United Nations International Day of the Older Person on 1 October 2023 and included Grandparents Day (29 October 2023), which recognises the significant contribution grandparents make to their families and communities.

The department funded the Council on the Ageing Queensland to deliver Queensland Seniors Month 2023 which includes grants of up to \$2,000 to support 80 organisations to

host Seniors Month events across Queensland, celebrating seniors and promoting social connection.

Unpaid Carers

In 2023-24 the Queensland Government continued its support for the more than 642,000 unpaid carers who provide ongoing care and support to another person who needs help with everyday tasks.

Through the *Queensland Carers Action Plan 2023–2024* the Queensland Carers Advisory Council:

- provided advice to the Minister recommending updates to the *Carers (Recognition) Act 2008*
- expanded an awareness campaign to support and raise awareness of Queensland carers
- completed a research project to understand the value of the Carer Business Discount Card; and
- commissioned a Grandparent Carers video produced for Grandparents Day 2023.

During 2023–24, \$150,000 was allocated for delivery of projects by the Queensland Carers Advisory Council.

A new term of the Queensland Carers Advisory Council commenced on 1 February 2024, expiring on 31 January 2026. Throughout this term the Council plans to strengthen its strategic advisory role as multiple key reforms occur in the disability sector and a new National Carer Strategy is developed.

Disability Services Performance

During the 2023-24 reporting period, the department:

- supported 751 people to gain access to the National Disability Insurance Scheme, including:
 - 25% of whom identified as Aboriginal and Torres Strait Islander people (compared to 10.5% of Queensland National Disability Insurance Scheme participants)
 - 52% who lived in regional, rural and remote areas
 - 46% who had disengaged from education
 - 20% who were known to either the Child Safety or Youth Justice systems.
- issued 77,462 worker screening clearances through the National Disability Insurance Scheme Worker Screening system
- prevented 433 high-risk individuals (as at 30 June 2024) from working with people with a disability through screening processes in Queensland
- assessed, and where necessary, referred 269 complaints and enquiries about National Disability Insurance Scheme-related matters to the National Disability Insurance Agency and/or the National Disability Insurance Scheme Quality and Safeguards Commission, or another relevant entity
- provided identification documents to 266 new approved guide, hearing or assistance dog handlers

- renewed identification documents to 243 guide, hearing or assistance dog handlers
- approved one new individual trainer and two new training institutions
- provided identification documents for 395 dogs that approved trainers and training institutions had certified under the *Guide, Hearing and Assistance Dogs Act 2009* during the same period
- provided in-home accommodation support to 428 clients, and 114 clients accessed respite services
- maintained certification status for Accommodation Support and Respite Services against the Human Services Quality Standards and became registered as a National Disability Insurance Scheme provider
- continued to provide 497 accommodation and respite supports to clients that contribute to the goals in their National Disability Insurance Scheme plans
- facilitated access to comprehensive annual health plans for 383 clients
- ensured that 97 per cent of Accommodation Support and Respite Services' clients had comprehensive annual health plans
- achieved 85 per cent satisfaction by families and guardians with the quality of services
- actively supported the transition of two clients from the Forensic Disability Service
- supported the participation of Forensic Disability Service clients in 685 Limited Community Treatment events in line with the conditions of their Forensic Order and assessed risk
- provided rehabilitative treatment programs to 3 community clients and 3 in-patient clients.

Disability Services Achievements

Queensland's Disability Plan

Updated in 2023-24, *Queensland's Disability Plan 2022–27: Together, a better Queensland* (Queensland's Disability Plan) is the key mechanism for implementing Queensland's commitment to *Australia's Disability Strategy 2021–2031* and the *United Nations Convention on the Rights of Persons with Disabilities*.

Queensland's Disability Plan is driving implementation of the seven outcome areas outlined in *Australia's Disability Strategy 2021-2031* to encompass the unique aspects of Queensland's peoples, regions and diversity. The plan places an emphasis on co-design, measurement of outcomes and impact, serious consideration of human rights and long-term cultural and systems change.

Disability service plans (DSPs) are prepared by Queensland Government agencies to implement Queensland's Disability Plan. As at 30 June 2024 there were over 400 actions in DSPs aligned to Queensland's Disability Plan.

Disability Action Week celebrates Queenslanders with disability and the contributions they make to our families, communities, workplaces and economy. Disability Action Week 2023 was held from 25 November 2023 with the theme "Access ignites: it's good business". Activities promoted the benefits of inclusive employment practices and resources to support employers.

The second annual Voice of Queenslanders with Disability Survey was undertaken in early 2024. The Voice of Queenslanders with Disability Survey and Report is a collaboration between Queenslanders with Disability Network and Griffith University and is funded by

the Queensland Government. The survey asks Queenslanders with disability, their family/carers, and disability organisations about experiences related to the seven outcome areas of Australia's Disability Strategy 2021-2031 and Queensland's Disability Plan. A report on the 2024 survey findings will be published in 2024.

Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability and the Independent Review of the National Disability Insurance Scheme

During 2023-24, work continued on the Queensland Government's commitments to progress disability reforms to improve the lives of Queenslanders with disability. Reforms encompass responses to the recommendations of the Disability Royal Commission, which released its final report on 29 September 2023, and the National Disability Insurance Scheme Review, which released its final report on 7 December 2023.

The department led whole-of-government consultation and engagement that informed the preparation of an overarching disability reform framework for Queensland and encompassed responses to the final reports. This included a Disability Reform Roundtable held in March 2024 with people with disability and the disability sector, hosted by the Director-General and attended by the Minister to discuss the proposed reform approach.

Following the 6 December 2023 National Cabinet decision to jointly design and commission additional foundational supports and to progress legislative and other changes to the National Disability Insurance Scheme, the department continued to work closely with the Department of the Premier and the Cabinet, Queensland Treasury and the Commonwealth Government and other states and territories to progress this activity. The department also funded three disability peak bodies to hold stakeholder workshops with their members in May and June 2024 to inform Queensland Government consideration of foundational supports.

Monitoring the National Disability Insurance Scheme in Queensland

The department continues to work with the Commonwealth Government to ensure equitable access to the National Disability Insurance Scheme for all eligible Queenslanders. The department chairs a Queensland Government Disability Reform and Implementation Interdepartmental Committee, which monitors the ongoing implementation of the National Disability Insurance Scheme in Queensland, Australia's *Disability Strategy 2021-2031*, and other priority matters relating to disability reform, including the Disability Royal Commission and the National Disability Insurance Scheme Review.

The department continues to lead Queensland's participation in the Queensland National Disability Insurance Scheme Executive Steering Committee, which is the governance body with responsibility for resolving issues and actions related to the implementation and operation of the National Disability Insurance Scheme in Queensland and includes representatives from the National Disability Insurance Agency, the National Disability Insurance Scheme Quality and Safeguards Commission, Commonwealth Government (Department of Social Services), National Disability Insurance Scheme Quality and Safeguards Commission and Queensland Government departments.

High numbers of Queenslanders with disability continue to enter the National Disability

Insurance Scheme including a significant proportion young people with disability. In the reporting period to 30 June 2024, the number of Queenslanders with disability that have a plan of funded National Disability Insurance Scheme supports, increased by 12,308 people, with 58 per cent of those being young people aged up to 18 years. At 30 June 2024, there were 142,297 Queenslanders with an active plan, including over 76,000 young people aged up to 18 years, and 15,020 First Nations Queenslanders with disability.

Between 1 July 2023 to 18 December 2023, the Assessment and Referral Team (ART), continued to support at-risk children and young people with disability aged 7 to 25 years state-wide to gain access to the National Disability Insurance Scheme.

Following changes to the National Disability Insurance Agency to access pathway, from 18 December 2023 the department refocused its efforts on supporting eligible Queenslanders with disability who live in remote and very remote locations to access the National Disability Insurance Scheme access process.

This year 751 people with disability were supported to access the National Disability Insurance Scheme. The total value in National Disability Insurance Scheme plans for these people was more than \$30 million.

Throughout the year, capacity and capability building were delivered to Queensland Government agencies and non-government organisations to build a shared understanding of National Disability Insurance Scheme access processes and assist them to work with Queenslanders seeking National Disability Insurance Scheme access.

Representing the views and interests of Queenslanders with disability

One of the ways the department obtains the views of people with disability is through the Queensland Disability Advisory Council (QDAC)– refer Appendix 4 of this report. Fourteen members are appointed to QDAC including members with lived experience of disability, and representatives from disability peak and advocacy organisations.

During 2023-24, QDAC met four times and provided advice to the Minister on a range of disability matters to support inclusion and awareness, including:

- implementation of *Queensland's Disability Plan 2022-27: Together, a better Queensland*
- redesign of the Queensland Government Disability Awareness Training online module
- Queensland Government disability service plans
- Positive Behaviour Support and Restrictive Practices
- disability reforms including the Independent Review of the National Disability Insurance Scheme and the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability.

Representing the views and interests of carers in Queensland

The Queensland Carers Advisory Council (the Council) is established under the *Carers (Recognition) Act 2008* to provide advice to the Minister on work to promote the interests of carers and make recommendations to support carer recognition.

The Council consists of 12 members from a diverse range of backgrounds who have a strategic focus on advancing the interests of carers and promoting compliance with the Queensland Carers Charter. Further details about the Council are available at Appendix 4 of this report.

During the reporting period, the Council met three times and the department has worked with the Council to:

- recognise and raise awareness of the value of carers in our community
- improve carer wellbeing by ensuring access to services that meet the needs of carers
- promote the principles of the *Carers (Recognition) Act 2008* and the Queensland Carers Charter
- facilitate advice from the council to the Minister on proposed legislative reform to the *Carers (Recognition) Act 2008*
- Council members also attended two workshops and one focus group to progress their work in 2023–24.

Peak and Advocacy Services

During 2023–24, \$3.6 million was allocated for disability peak organisations to support people with disability. This funding enabled the peak and representative bodies to provide:

- information and referral services for people with disability from specific cohorts
- opportunities for greater community and economic engagement for people with disability
- capacity-building initiatives across the disability sector.

The department allocated \$5 million in 2023-24 for the Queensland Disability Advocacy Program (QDAP) which delivers individual and specialist advocacy services state-wide for people with disability, their family members and carers. Between 1 July 2023 and 30 June 2024, QDAP providers delivered 2,810 instances⁽²⁾ of advocacy service totaling 21,061 hours⁽³⁾ to 4,238 unique service users.

Guide, Hearing and Assistance Dogs

The department administers the *Guide, Hearing and Assistance Dogs Act 2009*, which protects the public access rights of people with disability who rely on certified guide, hearing or assistance dogs to access public places. Only trainers approved under the *Guide, Hearing and Assistance Dogs Act 2009* can certify dogs and their handlers.

² 2023-24 dataset is incomplete pending the submission of Q4 2023-24 data by funded service delivery organisations

³ 2023-24 dataset is incomplete pending the submission of Q4 2023-24 data by funded service delivery organisations

Short-term use of restrictive practices for adults with disability

The department manages the short-term approval of restrictive practices in accordance with the *Disability Services Act 2006* and supports the safety and wellbeing of people with disability through the development of positive behaviour support plans. This safeguards the human rights of vulnerable adults with cognitive or intellectual disability by ensuring that appropriate authorisations are in place for the use of restrictive practices. The department received 754 applications for short-term approval for the use of restrictive practices during 2023-24 from service providers.

Accommodation Support and Respite Services

In-kind arrangements with the Commonwealth Government via the National Disability Insurance Agency ceased at the end of 2023. The department continued to work with the National Disability Insurance Agency in relation to ongoing arrangements for clients and staff. The department registered Accommodation Support and Respite Services as a National Disability Insurance Scheme provider under the National Quality and Safeguards Commission and has been operating as a National Disability Insurance Scheme service provider since 1 January 2024.

Forensic Disability Service

The Forensic Disability Service is a medium secure 10-bed facility at Wacol for the involuntary detention and care of people who have been found unfit to stand trial as a result of an intellectual or cognitive disability. The facility is operated by the department with oversight from the Director of Forensic Disability.

Provision of disability supports outside of the National Disability Insurance Scheme

Under the Queensland Government's mandate for the continuity of services, Accommodation Support and Respite Services in conjunction with the Commonwealth's Department of Health, provides accommodation and coordination of ongoing specialist disability supports for clients aged over 65 years at the time of transition to the National Disability Insurance Scheme.

During 2023-24 Disability Accommodation, Respite and Forensic Services administered funding to 27 previous Disability Services clients aged under 65 years, and who were deemed ineligible under the National Disability Insurance Scheme, to ensure individuals were supported to achieve similar outcomes to those they were achieving prior to the introduction of the National Disability Insurance Scheme.

National Disability Insurance Scheme worker screening system

The department operates the nationally consistent National Disability Insurance Scheme worker screening system in Queensland. Having commenced in Queensland in February 2021, the system safeguards the right of people with disability to live lives free from abuse, violence, neglect or exploitation, including financial abuse or exploitation. Supported by ongoing criminal history monitoring, the system involves consideration of a range of criminal history, domestic and family violence, disciplinary and other information to ensure people who pose an unacceptable risk of harm are prevented from working with people with disability in certain roles. Clearances and exclusions issued under the system are nationally portable, supporting workforce mobility and consistent protections for people

with disability across jurisdictions.

This function will transition to Blue Card Services in 2024-25.

Disability, Seniors and Carers Staff

Without the dedication, commitment and contribution of our staff we would not be able to deliver the services to support people with a disability, their families, seniors and carers. We have consistently invested in the growth and safeguarding of our staff, as well as in the enhancement of our strategic objectives.

In the reporting period we:

- established an Accessibility and Inclusion team as part of the program for delivery of the Brisbane 2032 Olympic and Paralympic Games
- recruited clinicians to provide assessment and referral services to people with disability attempting to access the National Disability Insurance Scheme
- established dedicated Program Design and Delivery capacity to deliver centralised coordination and oversight of disability and seniors investment programs
- invested in the development and capability of staff, focusing on the attraction and retention of a skilled, dedicated and diverse workforce and mandatory training
- implemented recommendations from the department's *Disability Service Plan*, including the implementation of mandatory online Disability Awareness training.

Professional Development

During 2023-24, Disability, Seniors and Carers staff completed 30,655 participations across a range of blended training opportunities to support role requirements and professional development. Learning and development training included departmental induction, compliance, professional development and implementation of role specific training for Disability Services staff.

Additionally, 100 Disability Services staff completed national qualifications to support their role requirements. Qualifications included Certificate IV in Disability, Certificate IV in Community Services, Certificate IV in Work, Health and Safety, Certificate IV in Leadership and Management, Diploma in Leadership and Management, and Diploma of Community Services.

Within Accommodation Support and Respite Services, a focus on recruitment and retention approaches was undertaken to increase the number of casual Disability Support Workers positions particularly in regional areas. Strategies including broadening the advertising to increase visibility and adjusting the application process to be streamlined and accessible.

Disability, Seniors and Carers Performance Statement

Service standards	Notes	2023–2024 Target/Est.	2023–2024 Actual
<i>Effectiveness measures</i>			
Percentage of eligible seniors with a Seniors Card	1	88%	86%
Percentage of approved accommodation support places used for people with disability	2	80%	89%
<i>Efficiency measure</i>			
Total cost per hour of policy provided for seniors and people with disability	3	\$110	\$107

Notes

1. The 2023–24 Estimated Actual of 86% is lower than the 2023–24 Target of 88%. The growth in the eligible population of Queenslanders aged 60 and older has been more rapid than the take-up rate of Seniors cards, Seniors +go cards or Senior's business discount cards.
2. The 2023–24 Estimated Actual of 89% is higher than the Estimated Target of 80% as clients elected to stay in Accommodation Support. This utilisation measure records the number of people receiving accommodation support services as a proportion of the number of approved places, including for shared living arrangements.
3. The 2023–24 Estimated Actual was lower than the Target/Estimate due to non-employee expenses. This service standard is to be discontinued in 2024-25 as it is an ineffective measure without a clear correlation to outcomes for seniors and people with disability

Multicultural Affairs Queensland

Objective

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

Strategies

We will:

- work with communities, sector and industry partners and Government agencies to influence, facilitate and promote efforts to build welcome, belonging, 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, cultivating fair and accessible opportunities, pathways and services for all
- administer grant funding.

Performance

During the 2023-24 reporting period, the department:

- administered the Celebrating Multicultural Queensland program, providing funding to support 125 multicultural events and 29 projects that engage culturally and linguistically diverse communities, groups and individuals, and the broader community to partner and contribute to building an inclusive, harmonious and united Queensland
- developed the Strengthening Multicultural Queensland program to accurately reflect the purpose and expected outcomes for funded projects
- increased the recognition and support for Australian South Sea Islanders through collaboration with the Queensland United Australian South Sea Islander Council on a range of initiatives
- launched the Queensland Travelling Holocaust Museum to enable information and resources to be shared across Queensland—delivering on a Government Election Commitment
- developed the new *Queensland Multicultural Action Plan 2024-25 to 2026-27* in consultation with relevant government agencies
- undertook market research to support development of the third progress report to Parliament on the Queensland Multicultural Policy: Our Story, Our Future
- provided secretariat support for the third term of the Multicultural Queensland Advisory Council, including support for their input into the Commonwealth Government's Multicultural Framework Review; the development of a Queensland Health Multicultural Health Action Plan; the development of a new Queensland Multicultural Action Plan; and the *Anti-Discrimination Bill 2024*
- administered the Workers' Rights Education and Support Services Program, which complements existing government efforts to achieve fairer and safer workplaces for people from migrant and refugee backgrounds working in good, secure jobs in our traditional and emerging industries.

Multicultural Affairs Queensland Achievements

Australian South Sea Islanders

Co-designed and commenced delivery of research into the lived experiences of Australian South Sea Islanders in Queensland, in partnership with the Queensland United Australian South Sea Islander Council.

Countering Violent Extremism

Continued to work with the Commonwealth Government, other jurisdictions, non-government organisations and local communities to build resilience to all forms of violent extremism, and to support Queensland's diverse communities or groups targeted by extremist beliefs and intolerance—for example:

- worked with government agencies and community stakeholders to create welcoming communities.
- supported cohesion and resilience of communities to prevent marginalisation of individuals from the wider community.
- worked with and supported culturally diverse communities or groups targeted by extremist beliefs and intolerance; and
- provided advice to agencies involved in response and recovery following a terrorist attack on ways to communicate and engage with culturally and linguistically diverse communities.

Migrant Small Business

Partnered with the Department of Employment, Small Business and Training on a research project to develop an evidence base in relation to migrant small business in Queensland. This research will help inform efforts to support economic participation outcomes for people from culturally and linguistically diverse backgrounds and support the small business sector to thrive.

Multicultural Queensland Month

Held in August each year, Multicultural Queensland Month is Queensland's largest multicultural celebration, promoting Queensland as a unified, harmonious and inclusive community, reflecting the principles of the Multicultural Queensland Charter.

Supported and delivered a range of cultural events and activities across the state focussed on creating a more inclusive multicultural Queensland through learning, action and celebration.

Recognised and celebrated outstanding achievements of individuals and organisations working towards a more inclusive multicultural Queensland through the Multicultural Queensland Awards.

Refugees and People Seeking Asylum

Expanded support available under the Asylum Seeker and Refugee Assistance program to deliver legal, financial, housing and health/mental health support and case coordination support for people arriving in Queensland from the Middle East conflict zone.

Collaborated strongly with the Commonwealth Government and other jurisdictions to address issues impacting vulnerable cohorts and to ensure people fleeing crises overseas and local communities impacted by those crises receive the support they need.

Social Cohesion

Promoted social cohesion by supporting outreach to communities and families affected by international conflicts, including conflicts involving the Middle East, Ukraine, Eritrea, Rwanda and India; listening to community leaders and increasing our engagement with communities who are affected by events on the international stage.

Worked closely with key government agencies, non-government organisations and local communities to support humanitarian arrivals, including refugees granted permanent or temporary protection, and to support people seeking asylum.

Provided funding support for the Social Cohesion in Times of Crisis project, which aims to reduce cultural tensions and increase social cohesion and a sense of safety and belonging for individuals, families and communities.

Multicultural Affairs Queensland Staff

Our diverse range of talented people work together to deliver the government's strategic priorities. We strive to create a workplace that is inclusive, engaged, agile and high performing—marked by diversity, flexibility and wellbeing.

Multicultural Affairs Queensland Performance Statement

Service Standards	Notes	2023–2024 Target/Est.	2023–2024 Actual
Effectiveness measure			
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	85%	91.91%
Efficiency measure			
Administration costs per \$1 of recurrent grant funding administered	2	≤\$0.10	\$0.09

Notes:

1. This service standard is to be discontinued in 2024-25 and replaced with 'Percentage of Queensland Government entities' overall satisfaction with advice from Multicultural Affairs Queensland, including advice to effectively support them meeting their obligations under the *Multicultural Recognition Act 2016*, which accurately captures the Queensland Government stakeholders making past performance no longer comparable
2. This service standard variance between the 2023–2024 Target/Estimate and the 2023–2024 Actual is due to lower costs of providing policy services.

Governance – Human resources supporting service delivery

Objective

Improve the safety, wellbeing and capability of our workforce to ensure they are valued, supported and empowered to deliver services to our clients.

Strategies

To deliver this objective, the department:

- invest in the development and capability of our staff, ensuring their safety, health and wellbeing is our core priority, focusing on the attraction and retention of a skilled and dedicated workforce
- build the cultural capability of our workforce and support Aboriginal and Torres Strait Islander staff, as well as staff from culturally and linguistically diverse backgrounds.
- listen to our staff, address their concerns and offer flexible and supportive workplaces
- create and support a diverse, inclusive and accessible workplace, reflective of the communities we serve
- optimise staff potential, including their ability to be adaptable and respond to change.

Performance

- over 87 per cent of all staff employed in either frontline or frontline support roles.

The table below shows all data as at 28 June 2024 and aligns with Minimum Obligatory Human Resource Information Full Time Equivalents (FTE) calculations.

Total Department's Full Time Equivalents (FTE)	FTE
Total FTE	5,461

The department's workforce profile is provided below:

Gender	Number (Headcount)	Percentage of Workforce (Calculated on headcount of 28 June 2024)
Woman	4,658	78.35%
Man	1,274	21.43%
Non-Binary	13	0.22%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount of as of 28 June 2024)
Women	4,658	78.35%
Aboriginal Peoples Torres Strait Islander Peoples	276	4.64%
People with disability	261	4.39%
Culturally and Linguistically Diverse – Born overseas	438	7.37%
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)	323	5.43%

Women in Leadership Roles	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount as of 28 June 2024)
Senior Officers (Classified, s122 and s155 combined)	67	75.28%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	38	76.00%

Achievements

Diversity and Inclusion

The department continued to maintain White Ribbon Workplace Accreditation, promoting respectful, safe, and inclusive workplace cultures by taking active steps to recognise, prevent and respond to violence. The department continued its corporate participation in Darkness to Daylight in May 2024 where 105 staff, including the executive Domestic and Family Violence Champion, took part in-person and virtually, and raised over \$5200 for Challenge DV's community education, awareness and fundraising event for domestic and family violence prevention.

The department's Inclusion and Diversity Reference Group, consisting of 42 employees from across the department who have lived experience of diversity or are inclusion allies, meets every two months and is chaired by the Inclusion and Diversity Champion. Meetings provide an opportunity for members to learn what is happening in the department's inclusion space, provide advice and feedback based on lived experience, and share resources designed to embed inclusion across the department.

The annual Equity and Diversity Audit, based on workforce statistics as at September 2023 and incorporating Working for Queensland 2023 results, was expanded to consider all tracked diversity groups. The audit also outlined progress against the Equity and Diversity Plan 2023–24. This annual plan helps to achieve the department's Inclusion Strategy, which outlines the vision of: "A safe and inclusive workplace that fosters a culture of respect, celebrating diverse perspectives, and recognising them as essential to our collective growth and innovation."

The department launched our statement of commitment to Reframing the Relationship and the Yangga Dahgu - Mekem Gen: Reframing the Relationship Roadmap (2023-2026). To support the implementation of the plan, the department has established the Reframing the Relationship Working Group (RtRWG) and is in the process of establishing the First Nations Cultural Reference Group (FNCRG). The membership of the FNCRG will include Aboriginal and Torres Strait Islander officers from across the organisation to provide cultural advice to RtRWG and the Truth – Telling and Healing Inquiry Working Group.

The Aboriginal and Torres Strait Islander Workforce Strategy 2024-2028 is designed for the department and will be supported by the department's Yangga Dahgu – Mekem Gen: Reframing the Relationship Roadmap. The plan reflects the department's genuine commitment to the principles of reconciliation and self-determination under the department's Reframing the Relationship Statement of Commitment and Roadmap.

The department's Disability Service Plan 2023-2026, aligns with *Queensland's Disability Plan 2022-2027: Together, a better Queensland*, and focuses on the priorities of people with disability. It aims to promote inclusion and uphold the rights of Queenslanders with disability, their families, and carers.

A copy of the plan can be found at <https://www.dcssds.qld.gov.au/about-us/our-department/corporate-publications/disability-service-plan>.

Work Health, Safety and Wellbeing

The department finalised and implemented its new *Work Health, Safety and Wellbeing Strategic Plan 2024 – 2028* and Operating Framework. These overarching documents form the department's Work Health, Safety and Wellbeing Management System, enabling the department to achieve our Work Health, Safety and Wellbeing objectives and fulfill our legislative duties including the *Work Health and Safety Act 2011*.

With the release in April 2023 of the *Managing the risk of psychosocial hazards at work Code of Practice 2022* by Workplace Health and Safety Queensland, the department developed and presented a number of different education and awareness sessions to work groups on workplace psychosocial hazards. A program of workshops will continue to be delivered for leadership teams across the department to support the identification, assessment and control of possible psychosocial hazards related to the department's work and workplaces.

A Personal Safety eLearning module was developed for frontline Child Safety staff and is now accessible to all staff via the department's training portal. Further Face-to-Face training is planned for delivery with the focus on three key areas - Awareness, De-Escalation and Protection, to address the physical and psychosocial hazards that our staff may encounter daily in performing their roles.

The department successfully completed a project to replace its personal safety devices and upgrade the in-vehicle duress devices for Child Safety staff across the state which provide additional support and safety for our frontline staff working in high-risk environments and travelling to remote locations.

A focus on employee health and wellbeing has continued through promotion of a variety of resources including workshops on psychological resilience through self-care strategies and self-paced awareness building sessions on both physical and mental health topics via the department's Employee Assistance Service (EAS) provider's web-based portal. Supports via the department's EAS such as personal counselling, Manager Hotline, Critical Incident support, specialist Aboriginal and Torres Strait Islander counselling services and regular onsite workplace support are also available on an ongoing basis and continue to be made available to our staff.

Strategic workforce planning and performance

Workforce capability strategy

The department invests in the development and capability of our staff and will enable them to partner effectively and drive innovation. The department is dedicated to listening to staff and providing a safe, supportive, rewarding and flexible workplace. A

strong department and union consultative framework creates 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 centered design approaches to our strategic workforce planning.

The department has made a commitment to ensure:

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

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 can negotiate, plan and share information about their role and performance. This two-way feedback and planning process gives employees 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 2023-24, 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 are currently subject to a comprehensive consultation process.

Workforce attraction, recruitment and retention

Connecting with the department's Strategic Workforce Plan 2022-2025 and Our People Strategy, the department has implemented a new employee pulse survey for all new starters at 30, 60, and 90-day intervals. This monthly survey for the first three months provides valuable insights into new employees' satisfaction with onboarding processes, helping managers and the department understand staff satisfaction, improve onboarding systems, and monitor trends. These efforts are crucial for enhancing employee experience and engagement, which are key to retention.

The department focusing on positive employee engagement, values-based leadership, and organisational transformation, resulted in tangible enhancements to the employee experience. Initiatives include the Child and Family Services Employer Branding and Employee Value Proposition project; the Working for Queensland, employee pulse, new employee, and supervisor pulse surveys and other works informing newly implemented retention strategies. By strategically addressing attraction and retention challenges, particularly in Child and Family Services, the department is increasing application and retention rates across the board. This includes uplifting entry-level Child Safety Officer (CSO) roles from PO2 to PO3, which increased Central Recruitment Team's (CRT) screening while streamlining processes and improving data.

The efforts of the department have seen the CSO vacancy rate decrease by 45% over a 12-month period. As of 28 June 2024, the CSO vacancy rate was 8.87% compared to 16.08% as at 30 June 2023.

Early retirement, redundancy and retrenchment

During the reporting period, seven employees received redundancy packages at a cost of \$286,081.14.

Public sector 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 pursued a positive organisational culture that fostered 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 regularly provides ethical decision-making training. As at 28 June 2024, 5265 (88.56%) staff had completed the department's ethics related training.

The department's Professional Standards unit has a purpose of responding to and managing concerns about employee corrupt conduct and serious misconduct. 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 advice, as well as referral to external integrity bodies where relevant.

Matters assessed as involving corrupt conduct if proven, defined in section 15 of the *Crime and Corruption Act 2001* are reportable to and/or auditable by the Crime and Corruption Commission. During 2023-24, the department finalised 87 matters that involved suspected corrupt conduct.

Matters assessed as misconduct under the definition within section 91(5)(a) and (b) of the *Public Sector Act 2022* (PS Act) are reportable to the Public Sector Commission (PSC). During 2023-24, the department finalised 32 misconduct matters. Under Section

128 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 that constitutes 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 2023-24, the department finalised 65 public interest disclosures.

03 Governance, Risk Management and Accountability

Governance refers to the structures and processes to set the strategic direction and manage operations to achieve strategic objectives, manage risk, discharge accountability, obligations and deliver outcomes for Queenslanders and their communities.

Human Rights

The *Human Rights Act 2019* (HRA) is now in its fourth year of operation.

The department continues to promote the objectives of the HRA into all aspects of our work and build on previous communications, learning and implementing quality monitoring systems, particularly in relation to complaints. We continue to provide communications to staff and external partners, highlighting the importance of embedding the principles in the HRA and promoting training and development opportunities to staff.

Furthering the objectives of the HRA

The following activities were undertaken to support Queensland's HRA and its objectives during 2023-24:

- as part of our onboarding process, upon joining the Department, all staff (public servants and contingent labour) are enrolled in the relevant training modules and are set timeframes for completion
- the department continues to attend the Human Rights Interdepartmental Committee (HRIDC) and relevant sub-groups
- the Department continues to ensure that all child and family complaints are assessed to determine if they include any potential human rights limitations
- impacts on human rights are considered in the development of all policies, procedures, frame works and legislation across all business areas of the department
- the department has shown commitment to embedding human rights principles through the Inclusion and Diversity Reference Group, Disability Proud employee resource group and LGBTQIA+ Network
- to ensure that the Department continues to be positioned as an organisation that recognises the importance of Human Rights Week, a communications plan for both internal staff and external stakeholders was developed for 2023. The purpose of the communications plan was to build awareness of Human Rights Week 2023 as well as provide staff and the community with information regarding the theme. The 2023 theme was Universal Means Everyone. The year 2023 marked the 75th anniversary of the Universal Declaration of Human Rights (UDHR). At the core of the UDHR, the Queensland Act, and everything in between, is the concept that human rights are universal. The communications package included the following:
 - intranet news item informing staff of the 2023 theme and encouraging involvement in activities that week

- social media – LinkedIn post – Marking the commencement of Human Rights Week, published on Friday, 1 December 2023
- information about Human Rights Week in the Director-General’s weekly update on 1 December 2023, including a link to find out more information.

Complaints

During the period 1 July 2023 to 30 June 2024 the department recorded a combined total of 80 cases, comprising of 127 allegations of potential limitations of a person’s human rights for

- Child Safety (Child & Family)
- Seniors and Disability Services

Of the 127 human rights allegations recorded:

- 4 were withdrawn by the complainant
- 1 was assessed as being out of scope
- 118 allegations were finalised
- 4 were still active (being assessed and/or investigated) at 30 June 2024

Of those 118 allegations which were finalised:

- 48 were unsubstantiated (rights not limited)
- 63 were unsubstantiated (rights limited, justified and reasonable); and
- 7 were substantiated (rights limited, not justified or reasonable)

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 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.

Fraud and corruption control

The department is committed to an organisational culture where any act of fraud or corruption is not tolerated. This commitment requires staff to act ethically and professionally in their dealings with other staff, clients and service providers. The Fraud and Corruption Control Committee, which reports to the Audit and Risk Committee, provides oversight of the department’s fraud and corruption prevention

program, and to monitors the effectiveness of internal controls and compliance with relevant legislation and government practice requirements, through its quarterly meetings.

Audit and Risk Committee

The department's Audit and Risk Committee, with responsibility for overseeing the performance of the internal audit function, meets quarterly and is comprised of four external members.

Internal audit

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 (PMIA) and a Certified Internal Auditor.

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 2023-24 the following internal audit reviews were completed:

- ISMS assurance
- Unify Business Readiness
- Unify Technical
- Unify Data Migration
- Unify Testing
- Cyber Security
- System Back-up
- Payroll
- Counter Fraud Arrangements
- Recruitment
- Records Management
- Foster Carers
- Reframing the Relationship
- National Disability Insurance Scheme Billing
- Human Services Quality Framework
- System Change Control
- Foster and Kinship Carer Allowances
- Regional Service Centre Key Financial Controls
- Reframing the Relationship Internal Audit

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

External Oversight

The department is subject to a number of external review bodies, including the Queensland Family and Child Commission, Queensland Audit Office, Queensland Family and Child Commission, State Coroner, Crime and Corruption Commission and Queensland Ombudsman. Significant 2023-24 audits and reviews that relate to the department are outlined below.

Queensland Audit Office

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 reports are applicable to the department:

- *2023 status of Auditor-General's recommendations (Report 3: 2023-24)*
- *State Entities 2023 (Report 11: 2023-24)*
- *Responding to and recovering from cyber-attacks (Report 12: 2023-24)*

For a complete list of reports tabled by the QAO visit:

www.qao.qld.gov.au/reports-resources/reports-parliament

Queensland Family and Child Commission

Under the *Family and Child Commission Act 2014* the Queensland Family and Child Commission (QFCC) has a statutory role to promote the safety, wellbeing and best interests of children and young people in Queensland. The QFCC has a specific statutory role to provide oversight of the child protection system and analyse and evaluate at a systemic level, policies and practices relevant to the child protection system and the performance of relevant agencies in delivering services.

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>.

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 2023-24, 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, 21,074,746 million documents have been created by the department with an average growth of 405,000 new documents per month for 2023-24. 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.

Unify Program

The Unify solution is designed to bring data from multiple sources into a new contemporary integrated case and client management system with more capabilities and increased efficiencies. Unify will support the work our staff do every day, as well as enable and enhance cross-agency information sharing and collaboration to help keep children and young people safer.

Unify will enable departmental staff, along with agencies such as Education, Police, Health, Justice and Attorney-General, Youth Justice and the Office of the Public Guardian to improve case collaboration through access to real time data about a child or young person in one place.

The final stage of the Unify Program, Completion of Tranche, commenced in January 2023 and will deliver the remaining scope of Tranche 1, including remaining

deliverables from Stage 2. The program continues to implement learnings from Stage 1 and 2 to identify opportunities to improve, streamline and innovate. The delivery approach sees all products delivered throughout a single delivery window from August 2024 to December 2024. This approach means products are fully tested, quality and fit for purpose with business readiness activities, including change, communication and training, aligning with these timeframes.

Benefits realisation targets have been met and/or exceeded for Stage 1 products, Unify YJ Restorative Justice, Unify Child Safety Care Arrangements: Availability and Matching and Unify SCAN.

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.

Open data

For additional final reporting information related to consultancies, overseas travel, and Queensland Language Service Policy, visit: <https://data.qld.gov.au>

04 Financial Performance

Chief Finance Officer's Report

The department's financial performance reflects Machinery-of-Government changes which resulted in Multicultural Affairs Queensland being reported under the department from 1 January 2024.

A comprehensive view of the department's financial performance is provided in the Appendix 6: Financial Statements of this annual report.

Operating result

The operating result for the department is a surplus of \$28.338 million for the year ending 30 June 2024.

Operating Result	2023-24 Actual \$'000	2023-24 Adjusted Budget¹ \$'000
Total income	2,673,294	2,420,329
Total expenses	2,644,956	2,420,329
Operating result	28,338	

Income

The department's primary source of income is appropriation revenue provided by the Queensland Government for provision of services. Revenue for the department totaled \$2.673 billion against the budget of \$2.420 billion. The variance of \$253 million (10.45 per cent) is mainly due to additional appropriation provided to address the increasing cost of out of home care services.

Sources of income	2023-24 Actual \$'000	2023-24 Adjusted Budget¹ \$'000
Appropriation revenue	2,566,502	2,379,976
User charges and fees	90,111	31,546
Grants and other contributions	8,077	8,469
Other revenue	8,097	338
Gains on disposal/revaluation of assets	507	..
Total income	2,673,294	2,420,329
Note 1: The 2023-24 Adjusted Budget figures represent the budgeted figures as published in the 2024-25 Service Delivery Statement tabled in Parliament		

User charges and fees was higher than expected mainly due to Accommodation Support and Respite Services being registered as a National Disability Insurance Scheme provider

after the publication of the 2023-24 budget with billing commencing from 1 January 2024.

Expenses

The 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 totaled \$2.645 billion against the budget of \$2.420 billion. The variance of \$224.627 million (9.28 per cent) is mainly due to increased expenditure to address the increasing cost of out of home care services.

Assets

As at 30 June 2024, the department held assets valued at \$472.990 million. Assets include land, buildings and plant and equipment as well as intangible assets, primarily internally generated software and systems.

Liabilities

The department's total liabilities as at 30 June 2024 were \$143.389 million. The department's liabilities consist primarily of payables for service procurement, appropriation funding and equity withdrawal payable, and provisions for employee entitlements.

Financial position

As at 30 June 2024, the net assets position was \$329.601 million.

Changes in equity	2023-24 \$'000
Balance as at 30 June 2024	300,946
Operating result	28,338
Net increase/(decrease) in asset revaluation surplus	(21,068)
Net equity adjustments	21,355
Net transfers in/out to other Queensland Government entities	29
Balance as at 30 June 2024	329,601

The decrease in the asset revaluation reserve totaling \$21.068 million reflects the revision to building asset useful lives which resulted in a lower asset carrying value.

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*.

05 Appendices

- Appendix 1: Glossary
- Appendix 2: Our legislation
- Appendix 3: Department boards and committees
- Appendix 4: Government bodies (statutory bodies and other entities)
- Appendix 5: Compliance checklist
- Appendix 6: Financial statements

Appendix 1: Glossary

Care services	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.
Carer	Someone who provides ongoing care or assistance to another person who, because of a disability, impairment, frailty, chronic illness or pain, requires assistance with everyday tasks
Case plan	A written plan for meeting a child's care and protection needs.
Co-design	Co-design is the active involvement of people in processes across policy, legislation, services, and products.
Disability	Disability is an evolving concept but can include 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.
Disability Connect and Outreach Program	An intensive initiative delivered by the department in partnership with the Commonwealth Government to increase National Disability Insurance Scheme access in Queensland.
Foster carer	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.
Frontline positions	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.
Frontline support positions	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.
Full-time equivalent	Full-time equivalent is calculated by the number of hours worked in a period divided by the award full-time hours prescribed by the award/industrial instrument for the person's position. For example, a person working 20 hours per week in a position prescribed as 40 hours has an FTE of 0.5. An organisation's FTE is the sum of all FTEs. Minimum Obligatory Human Resources Information (MOHRI) business requirements mean that this period is the last full fortnight of a quarter.
Governance	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.
Kinship carer	A person or persons approved by the department to provide care to a specific child (or children) being a member of the child's family group who is a person of significance to the child or another person who is recognised by the child or family group as a person of significance to the child. For Aboriginal children this may be a person who, under Aboriginal tradition is regarded as kin of the child or another person who is recognised by the child, or the child's family group, as a person of significance to the child and with whom the child has a cultural connection. For Torres Strait Islander children this may be a person who, under Island custom is regarded as kin of the child or another person who is recognised by the child, or the child's family group, as a person of significance to the child

Human Services Quality Framework	A system for assessing and improving the quality of human services that applies to organisations delivering services under a service agreement with the department or other specified arrangements.
National Disability Insurance Agency	The National Disability Insurance Agency is an independent statutory agency whose role is to implement the National Disability Insurance Scheme, which supports a better life for Australians with a significant and permanent disability and their families and carers.
National Disability Insurance Scheme	The National Disability Insurance Scheme is an Australian Government scheme that supports people with permanent and significant disability. The National Disability Insurance Scheme provides reasonable and necessary supports to people to live an ordinary life.
National partnership agreement	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.
Non- government organisation	Community-managed, not-for-profit organisations that receive government funding specifically for the purpose of providing community support services.
Policy	A general principle by which government, a company or an organisation is guided in its management.
Reform	The transformation of government to be more efficient, achieve value for money, and ultimately deliver better outcomes.
Residential care	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.
Respite services	Services that provide short term, temporary relief to those who are caring for family members who might otherwise require permanent placement in a facility outside the home.
Restrictive practices	Interventions such as: containment or seclusion; chemical restraint; mechanical restraint and physical restraint; or restricting access (for example, to objects by locking cupboards). These practices are required for adults with intellectual or cognitive disability who exhibit behaviour that places themselves or others at risk of harm.
Service provider	A business or organisation that supplies expert care or specialised services rather than an actual product.
Stakeholders	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.
Therapeutic support	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.
Whole-of-government	Denotes public service agencies working across portfolio boundaries to achieve a shared goal and an integrated government response to particular issues.
Young people	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 2: Our legislation

The functions and powers of the DCSSDS are derived from administering the following Acts of Parliament, in accordance with Administrative Arrangements Order (No. 1) 2023.

Child and Family	Statutory Objective
<u>Adoption Act 2009</u> (except to the extent administered by the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence)	The main objective of this Act is to provide for the adoption of children in Queensland, and for access to information about parties to adoptions in Queensland, in a way that— (a) promotes the wellbeing and best interests of adopted persons throughout their lives; and (b) supports efficient and accountable practice in the delivery of adoption services; and (c) complies with Australia’s obligations under the Hague convention.
<u>Child Protection Act 1999</u>	The purposes of this Act are to provide for the protection of children, to promote the safety of children and, to the extent that it is appropriate, to support families caring for children. It underpins the work of child and family services, providing the framework for the child protection and family support system
<u>Child Protection (International Measures) Act 2003</u>	The main purposes of this Act are to recognise— (a) the importance of international co-operation for the protection of children; and (b) the need to avoid conflict between the legal systems of different countries about the jurisdiction, applicable law, recognition and enforcement of measures for the protection of children; and (c) that a child’s best interests are a primary consideration in relation to a measure for protecting the person of the child or a measure for protecting the child’s property.
<u>National Redress Scheme for Institutional Child Sexual Abuse (Commonwealth Powers) Act 2018</u>	The purpose of the Act is to enable the National Redress Scheme for Institutional Child Sexual Abuse to operation in Queensland by adopting the National Redress Scheme for Institutional Child Sexual Abuse Act 2018 (Cth) and referring the amendment reference to the Commonwealth Parliament. The Act facilitates information sharing between Queensland Government agencies and clarifies that participating state institutions may give information to the National Scheme operator for the purpose of complying with a request for information under the National Scheme.

Carers, Seniors and Disability Services	Statutory Objective
<u>Carers (Recognition) Act 2008</u>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to recognise the valuable contribution by carers to the people they care for; and • to recognise the benefit, including the social and economic benefit, provided by carers to the community; • to provide for the interests of carers to be considered in decisions about the provision of services that impact on the role of carers; and • to establish the Carers Advisory Council.
<u>Disability Services Act 2006</u>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to acknowledge the rights of people with disability including by promoting their inclusion in the life of the community generally; and • to ensure that disability services funded by the department are safe, accountable and respond to the needs of people with disability; and • to support the operation of the national disability insurance scheme in Queensland and ensure the quality and safety of National Disability Insurance Scheme supports or services in the context of the national regulatory framework; and • to safeguard the rights of adults with an intellectual or cognitive disability including by regulating the use of restrictive practices by relevant service providers in relation to those adults— <ul style="list-style-type: none"> ➤ only where it is necessary to protect a person from harm; and with the aim of reducing or eliminating the need for use of the restrictive practices.
<u>Forensic Disability Act 2011</u>	<p>The purpose of this Act is to provide for the involuntary detention, and the care and support and protection, of forensic disability clients, while at the same time—</p> <ul style="list-style-type: none"> • safeguarding their rights and freedoms; and • balancing their rights and freedoms with the rights and freedoms of other people; and • promoting their individual development and enhancing their opportunities for quality of life; and maximising their opportunities for reintegration into the community.
<u>Guide, Hearing and Assistance Dogs Act 2009.</u>	<p>The objects of this Act are—</p> <ul style="list-style-type: none"> • to assist people with a disability who rely on guide, hearing or assistance dogs to have independent access to the community; and • to ensure the quality and accountability of guide, hearing and assistance dog training services.

Multicultural Affairs Queensland	Statutory Objective
<u>Multicultural Recognition Act 2016</u>	<p>The purposes of this Act are—</p> <ol style="list-style-type: none"> (a) to recognise the valuable contribution of diverse groups of people to the Queensland community; and (b) to promote Queensland as a unified, harmonious and inclusive community by establishing the multicultural charter; and (c) to ensure services provided by government entities are responsive to the diversity of the people of Queensland by— <ol style="list-style-type: none"> (i) establishing the council; and (ii) providing for the multicultural policy and multicultural action plan; and (iii) requiring that employees of government entities be made aware of the multicultural charter, multicultural policy and multicultural action plan; and (iv) establishing reporting obligations for particular government entities.

Other non-administered Government Acts include:

- *Community Services Act 2007*
- *Human Rights Act 2019*
- *Information Privacy Act 2009*
- *Right to Information Act 2009*
- *Public Sector Act 2022*
- *Financial Accountability Act 2009*

For additional Legislation refer to [Queensland legislation](#).

Appendix 3: Department boards and committees

Board of Management	
Description	<p>The Board is the primary decision-making body of the department) and drives the department's strategic objectives and vision for Queenslanders to be safe and thriving in families, communities and culture.</p> <p>The Board ensures departmental activities align with, and achieve, the government's priorities and the department's strategic objectives.</p> <p>The Board contributes to a whole-of-department approach to strategy and governance, leadership and collaboration, performance and evaluation, resource management and risk management, and provides a forum to drive innovation and continuous improvement, develop and foster senior leadership talent, and respond to strategic and emerging issues.</p> <p>Board members are considered as the Key Management Personnel for the Department, along with the Chief Finance Officer (who is not a member of the Board).</p> <p>The role of Board 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 its cultural capabilities.</p>
Meeting frequency	Monthly
Membership	<ul style="list-style-type: none"> • Director-General (Chair) • Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist) • Deputy Director-General, Strategy • Deputy Director-General, Disability, Seniors and Carers • Deputy Director-General, Disability Accommodation, Respite and Forensic Services • Deputy Director-General / Chief Information Officer, Corporate Services • Chief Practitioner, Child and Family Services

First Nations Council	
Description	<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 DCSSDS Aboriginal and Torres Strait Islander Cultural Capability Action Plan. As of June 2024, the Reframing the Relationship Cultural Capability action Plan (RtR CCAP) will supersede the Cultural Capability Action Plan (CCAP).</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>
Meeting frequency	Quarterly
<p>Membership</p> <p>(Membership by expression of interest. FNC provides recommendations to the Director – General for endorsement))</p>	<ul style="list-style-type: none"> • Ron Weatherall, Executive Director, Indigenous Strategy and Partnerships (Chair) • Uncle Arnold Wallis (Co-Chair) • Aunty Helen Dingle • Aunty Kim Thursby • Aunty Lesley Williams • Uncle Leslie Skelton • Aunty Tracey Motlop • Gavin Kum King • Sanna Pedro • Aunty Lesley Marler • Alfred Hennaway

Audit and Risk Committee	
Description	<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>. From 20223/234 the department made the decision for all Audit and Risk Committee members to be independent.</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>
Meeting frequency	Quarterly
Membership	<ul style="list-style-type: none"> • Katie Williams (Chair – independent external member) • Claire Alexander (independent external member) • Sally Noonan (independent external member) • Peter Sheville (independent external member)
Standing invited guests	<ul style="list-style-type: none"> • Director-General (special invitee) • Head of Internal Audit • Chief Finance Officer • Senior Director, Queensland Audit Office • Audit Manager, Queensland Audit Office
Total remuneration payments and on-costs	In 2023-24, the external independent chair and external members received total remuneration of \$32,500 inc. GST.

Strategy performance and corporate governance

Child and Family Strategy and Performance Committee	
Description	The Child and Family Strategy and Performance Committee (CFSPC) is a sub-committee of the Board of Management. The CFSPC contributes to the department's strategy and governance, leadership and performance, risk management, innovation and continuous improvement in response to strategic and emerging child and family portfolio responsibilities. The role of CFSPC members is to promote a collegiate culture, encourage robust discussion and exemplify the values of the public sector and the departments commitment to growing its cultural capability.
Meetingfrequency	Monthly or as required by the Co-Chair
Membership	<ul style="list-style-type: none"> • Deputy Director-General/Chief Operating Officer (Child and Family), Service Delivery (Co-Chair) • Deputy Director-General, Strategy (Co-Chair) • Deputy Director-General/Chief Information Officer, Corporate Services (Co-Chair) • Assistant Chief Operating Officer, Statewide Operations, Service Delivery (Child and Family) • Chief Financial Officer, Finance, Property and Procurement Services, Corporate Services • Chief Human Resources Officer, People and Culture, Corporate Services • Chief Practitioner, Child and Family Services • Executive Director, Delegated Authority, Child and Family Services • Executive Director, Indigenous Strategy and Partnerships, Strategy • Executive Director, Performance Reporting and Analytics, Strategy • Executive Director, Strategic Communication and Media, Corporate Services • Executive Director, Strategic Policy and Legislation, Strategy • General Counsel, Legal Services, Corporate Services • Official Solicitor, Statewide Operations, Service Delivery (Child and Family) • Regional Executive Director, Far North Queensland Region • Regional Executive Director, North Queensland Region • Regional Executive Director, Sunshine Coast and Central Region • Regional Executive Director, Brisbane and Moreton Bay Region • Regional Executive Director, Southwest Region • Regional Executive Director, Southeast Region • Senior Executive Director, Child Safety and Youth Justice Reforms - Unify • Senior Executive Director, Investment and Commissioning, Strategy

Information Steering Committee	
Description	<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"> • Ensure strategic alignment of the Departments' ICT investment. • Monitoring the continued performance of the ICT function, ensuring focus on enabling Service Delivery. • Maximise the value derived from the ICT portfolio. • Oversight of the Departments' information security. • Oversight and ensure continued maturity of the Departments' Information Security Management System. • Ensure the Departments' alignment with Whole of Government ICT direction, policies and Information Standards. • Oversight the preparation and implementation of information security policies and processes • 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
Meeting frequency	Quarterly
Membership	<ul style="list-style-type: none"> • Deputy Director-General / Chief Information Officer, Corporate Services (Chair) • Deputy Director-General / Chief Operating Officer, Service Delivery (Child and Family Specialist) • Deputy Director-General, Disability Accommodation and Respite Services & Forensic Disability Service • Deputy Director-General, Strategy • Senior Executive Director, Child Safety and Youth Justice Reforms - Unify • Regional Executive Director, North Queensland Region • Whole-of-Queensland-Government Representative, Executive Director Enabling Services, CITEC, Department of Transport & Main Roads • Director, Internal Audit (Guest) • Director Information Security and Cloud Operations, Information Services, Corporate Services (Observer) • Director Strategy and Engagement, Information Services, Corporate Services (Observer)

Fraud and Corruption Control Committee	
Description	<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>
Meeting frequency	Quarterly
Membership	<ul style="list-style-type: none"> • Chief Finance Officer, Finance, Property and Procurement Services, Corporate Services (Chair) • Official Solicitor, OCFOS and Court Services, Service Delivery • Senior Executive Director, Investment and Commissioning, Strategy • Chief Procurement Officer and Director, Property and Procurement Services, Corporate Services • Director, Operations, Disability, Seniors and Carers • Director, AS&RS Support Team • Director, Professional Standards, People and Culture, Corporate Services • Director, Information Security and Cloud Operations, Information Services, Corporate Services • Director, Financial Services (guest) • Manager, Governance, Risk and Training (guest) • Director, Internal Audit (guest)

Seniors, Carers and Disability Strategy and Performance Committee	
Description	The Seniors, Carers and Disability Strategy and Performance Committee is a sub-committee of the Board of Management. The committee contributes to the department's approach to strategy and governance, leadership and performance, risk management, innovation and continuous improvement, develop and foster senior leadership talent, and respond to strategic and emerging issues. The committee has a focus on the department's seniors, carers and disability strategies, monitoring performance, initiatives and reform and have oversight of other significant supporting plans in accordance with government policies and priorities.
Meeting frequency	Monthly or as required by the Co-Chair
Membership	<ul style="list-style-type: none"> • Deputy Director-General, Disability Accommodation, Respite and Forensic Services (Co-Chair) • Deputy Director-General, Disability, Seniors and Carers (Co-Chair) • Deputy Director-General, Strategy (Co-Chair) • Deputy Director-General/Chief Information Officer, Corporate Services • Chief Financial Officer, Finance, Property and Procurement Services, Corporate Services • Chief Human Resources Officer, People and Culture, Corporate Services • Executive Director, Inclusion Programs and Strategy • Executive Director, Service Operations • Executive Director, Safeguards and Reform • Administrator, Forensic Disability Service • Executive Director, Strategic Policy and Legislation and Program Reform • Executive Director, Strategic Projects, Strategic Policy and Legislation

Appendix 4: Government bodies

The following government bodies were active during 2023-24 with reporting arrangements to the DCSSDS. Additional information about government bodies can be found at:

<https://governmentbodies.premiers.qld.gov.au/PortfolioSearch.aspx>.

Multicultural Queensland Advisory Council (MQAC)					
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	During 2023-24, the Multicultural Queensland Advisory Council: <ul style="list-style-type: none"> met with senior representatives from across government to ensure culturally responsive and accessible government services for Queenslanders from culturally and linguistically diverse backgrounds. met with First Nations' Elders and community leaders and members in Mount Isa, as well as leaders from culturally and linguistically diverse communities in Toowoomba. participated in consultation sessions for the Commonwealth Government's Multicultural Framework Review, the development of a Queensland Health Multicultural Health Action Plan, the development of a new Queensland Multicultural Action Plan, and on the Anti-Discrimination Bill 2024. 				
Financial reporting	Transactions of the Council are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair (June to December 2023)	Honourable Leanne Linard MP	0	N/A	N/A	N/A
Chair	Honourable Charis Mullen MP	0	N/A	N/A	N/A
Member	Mr Giridharan Sivaraman (resigned 5 February 2024)	0	\$300 Daily	\$150 for half day	NIL
Member	Dr Faiza El-Higzi	3	\$300 Daily	\$150 for half day	NIL
Member	Dr Ignacio Correa Velez	2	\$300 Daily	\$150 for half day	\$1,200
Member	Mr Beny Bol	3	\$300 Daily	\$150 for half day	\$540
Member	Mr Ameya Bhagwant Deshmukh (Resigned 7 December 2023)	3	\$300 Daily	\$150 for half day	\$900
Member	Mrs Kenny Duke	3	\$300 Daily	\$150 for half day	Nil
Member	Ms Anna Jones	2	\$300 Daily	\$150 for half day	\$1,050
Member	Mr Timothy Lo Surdo	3	\$300 Daily	\$150 for half day	\$450
Member	Mr Andrew Taukolo (Resigned 29 May 2024)	0	\$300 Daily	\$150 for half day	\$0
Member	Miss Fardowsa Mohamed Yussuf	3	\$300 Daily	\$150 for half day	\$900
Member	Ms Roselle Tenefrancia (Appointed 4 July 2023)	4	\$300 Daily	\$150 for half day	\$1,800
Member	Mrs Cornelia Babbage (Appointed 25 March 2024)	0	\$300 Daily	\$150 for half day	\$0
Member	Mr Long Lo (Appointed 25 March 2024)	1	\$300 Daily	\$150 for half day	\$150
No. scheduled meetings/sessions	Two formal meetings and two out of session meetings				
Total out of pocket expenses	116.90				

Queensland Carers Advisory Council					
Act or instrument	<u><i>Carers (Recognition) Act 2008</i></u>				
Functions	<p><i>The Queensland Carers Advisory Council is appointed to advise the Minister for Child Safety, Minister for Seniors and Disability Services, and Minister for Multicultural Affairs on:</i></p> <ul style="list-style-type: none"> • <i>work to advance the interests of carers and promote compliance by public authorities with the Queensland Carers Charter</i> • <i>recommendations for enhancing compliance by public authorities with the Queensland Carers Charter</i> • <i>matters relating to carers generally and other functions as directed by the Minister.</i> <p><i>The council consists of 12 members appointed by the Minister:</i></p> <ul style="list-style-type: none"> • <i>four members must be carers, one of whom must be a grandparent carer</i> • <i>three members must be representatives of different carers associations</i> • <i>one member must be a representative of grandparent carers</i> • <i>four members must be public sector employees.</i> <p><i>Appointments to the council are for a period of up to two years.</i></p>				
Achievements	<p><i>During 2023-24 the Council:</i></p> <ul style="list-style-type: none"> • <i>provided advice to the Minister recommending updates to the Carers (Recognition) Act 2008</i> • <i>expanded an awareness campaign to support and raise awareness of carers</i> • <i>completed a research project to understand the value of the Carer Business Discount Card</i> • <i>commissioned a Grandparent Carers video produced for Grandparents Day 2023</i> • <i>advocated for opportunities to inform the disability reform agenda and development of the National Carer Strategy as they relate to unpaid carers.</i> <p>The 2024-26 term of the Council commenced on 1 February 2024 with some membership changes. The incoming Chief Executive Officer, Carers Queensland, Ms Fritha Radyk was appointed as an Ex Officio member, replacing the Director-General Department of Child Safety, Seniors and Disability Services as Chair. The Director-General continues Council membership as a government representative.</p> <p>Ms Debra Cottrell, former Chief Executive Officer, represented Carers Queensland throughout the previous 2022-24 term.</p> <p>Ms Louise Faulkner was formally appointed to the Council effective 16 May 2024 following the resignation of Mr Adam Campbell in October 2023.</p> <p>Other members continued from the previous term to sustain momentum built over the previous term.</p>				
Financial reporting	<i>No financial decision-making or reporting.</i>				
Remuneration Members of the council who are not employed in the Queensland public service are entitled to receive meeting fees in accordance with <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies</i> . Members are not remunerated for any additional work required to carry out their role.					
Position	Name	Meetings /sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair 2024-26 Term (ex-officio)	Chief Executive Officer Carers Queensland	2 meetings	\$390 per meeting <i>(NB: declined remuneration payment)</i>	N/A	Nil
Chair 2022-24 Term (ex-officio) Member 2024-26 Term (ex officio)	Department of Child Safety, Seniors and Disability Services	4 meetings	Nil	N/A	Nil
Deputy Chair 2024-2026 Term Member (Arafmi)	Ms Irene Clelland (Ms Katie Acheson)	2 meetings 3 meetings	\$300 per meeting 50% for work time four hours or less	N/A	\$600 \$900

Deputy Chair 2022-24 Term Member Grandparent Carer	Ms Slawka Bell	4 meetings	\$300 per meeting 50% for work time four hours or less	N/A	\$1,500
Member Carer	Dr Nancy Spencer	4 meetings	\$300 per meeting 50% for work time four hours or less	N/A	\$1,500
Member Carer	Ms Melissa Williams	4 meetings	\$300 per meeting 50% for work time four hours or less	N/A	\$1,500
Member Carer	Ms Natalie Bird	3 meetings	\$300 per meeting 50% for work time four hours or less	N/A	\$1,200
Member (Anglicare Central Queensland)	Ms Robynne Cooper	3 meetings	\$300 per meeting 50% for work time four hours or less	N/A	\$1,200
Member (Carers Queensland)	Ms Debra Cottrell (Ms Sarah Bone)	1 meeting 1 meeting	\$300 per meeting 50% for work time four hours or less	N/A	\$600 \$300
Member (Wellways)	Ms Louise Faulkner	1 meeting	\$300 per meeting <i>(NB: declined remuneration payment)</i>	N/A	Nil
Member (Wellways)	Mr Adam Campbell	Nil	\$300 per meeting <i>(NB: declined remuneration payment)</i>	N/A	Nil
Member (ex-officio)	Department of Education	4 meetings	Nil	N/A	Nil
Member (ex-officio)	Queensland Health	6 meetings	Nil	N/A	Nil
Member (ex-officio)	Department of Justice and Attorney-General	2 meetings	Nil	N/A	Nil
No. scheduled meetings/sessions	The Queensland Carers Advisory Council met at three ordinary council meetings. Council members also attended two workshops and one focus group in 2023-24.				
Total out of pocket expenses	Members did not incur any out-of-pocket expenses.				

Queensland Disability Advisory Council (QDAC)					
Act or instrument	<u>Disability Services Act 2006</u>				
Functions	The Queensland Disability Advisory Council operates as a key channel for independent advice to the Minister for Child Safety, Minister for Seniors and Disability Services, and Minister for Multicultural Affairs on regional, state and national disability-related matters. The council represents the views and opinions of the disability community that are important to Queenslanders.				
Achievements	<p>14 members are appointed to the Council including 10 members with lived experience of disability and 4 ex-officio members from peak and advocacy organisations.</p> <p>Members play a significant role in ensuring the views and needs of people with disability are reflected in Queensland Government policies, programs and plans. During the reporting period, members provided advice to the Minister on the following matters:</p> <ul style="list-style-type: none"> • implementation of <i>Queensland's Disability Plan 2022-27: Together, a better Queensland</i> • redesign of the Queensland Government Disability Awareness Training online module • Queensland Government disability service plans • Positive Behaviour Support and Restrictive Practices • disability reforms including the Independent Review of the National Disability Insurance Scheme and the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability. 				
Financial reporting	No financial decision-making or reporting.				
<p>Remuneration Council members are entitled to receive meeting fees in accordance with the Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies. Remuneration for ex-officio council members is paid to their employing organisation.</p> <p>Meeting fees detailed below for some members include fees received in 2023-24 for meetings attended in 2022-23.</p>					
Position	Name	Meetings /sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Dr Sharon Boyce	9 sessions 4 meetings 1 community forum	\$520 per meeting/session 50% for work time four hours or less	N/A	\$5980
Member (ex-officio Queensland Advocacy for Inclusion)	Ms Matilda Alexander	5 sessions 3 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$3200
Member (ex-officio Queenslanders with Disability Network)	Ms Michelle Moss	5 sessions 4 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$3400
Member (ex-officio Autism Queensland)	Ms Pam Macrossan	6 sessions 4 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$3000
Member (ex-officio Down Syndrome Queensland)	Ms Chris McMillan	5 sessions 3 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$3200
Member	Dr Reza Borzou	3 sessions 3 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$200

Member	Ms Laura Rutherford	2 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$2600
Member	Ms Laura Scurr	8 sessions 4 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$3800
Member	Ms Pamela Spelling	2 sessions 2 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$1000
Member	Mr Peter Tully	7 sessions 4 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$4000
Member	Mr Peter Gurr	2 sessions 2 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$2800
Member	Uncle Paul Calcott	4 sessions 3 meetings 1 community forum	\$400 per meeting/session 50% for work time four hours or less	N/A	\$2600
Member	Mr Nigel Webb	8 sessions 4 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$4200
Member	Ms Rachael Watson	2 sessions 3 meetings	\$400 per meeting/session 50% for work time four hours or less	N/A	\$2800
No. scheduled meetings/sessions	The Queensland Disability Advisory Council met four times during 2023-24.				
Total out of pocket expenses	No out-of-pocket expenses for members.				

Queensland First Childrens and Families Board (QFCFB)					
Act or instrument	Terms of Reference				
Functions	<p>The Queensland First Children and Families Board (QFCFB) was established to provide independent strategic advice, cultural guidance and oversight to the Minister and department for the implementation of <i>Our Way: A generational strategy for Aboriginal and Torres Strait Islander children and families 2017-2037</i> (Our Way) and supporting action plans to close the gap in life outcomes for Aboriginal and Torres Strait Islander children and families and eliminate the disproportionate representation of Aboriginal and Torres Strait Islander children and young people in the child protection system in Queensland by 2037.</p> <p>QFCFB is vital to ensuring the department, peaks, stakeholders and partner agencies are held to account for the collective action and implementation of the Our Way strategy and supporting action plans.</p>				
Achievements	<p>During three quarterly meetings in 2023-24 Financial Year and various out of session items, the QFCFB:</p> <ul style="list-style-type: none"> • Oversaw and informed the co-design, development and implementation of the Our Way strategy and supporting action plans, including the: <ul style="list-style-type: none"> ○ Co-design and launch of <i>Breaking Cycles 2023-25</i> in September 2023, the third action plan in the second implementation phase under <i>Our Way</i>. ○ <i>DCSSDS Yangga Dahgu – Mekem Gen: Reframing the Relationship Roadmap</i> launched in December 2023, including input and guidance on Treaty Readiness activities across the department ○ Implementation of delegated authority state-wide including advice on the preferred approach to state-wide governance, expanding locations and functions to intake and investigation and assessment. ○ Proposed approach to the Monitoring, Evaluation and Learning (MEL) for Our Way, Breaking Cycles including panel participation by QFCFB representative. ○ Evaluation of the Family Participation Program including key themes emerging from the evaluation to determine future direction of the program. ○ DCSSDS First Nation Policy and investment and Commissioning Strategy to increase investment for Aboriginal and Torres Strait Islander Community Controlled Organisations and Indigenous Businesses including guiding principles. ○ Review and development of the Roadmap for Residential Care in Queensland, including a QFCFB representative participating in residential care workshops ○ Guidance in the planning for the transition of proportionate funding to Aboriginal and Torres Strait Islander community-controlled organisations. ○ Provided input into the development of a new kinship care model, Family Caring for Family, to maximise the placement of Aboriginal and Torres Strait Islander children and young people with family, and or kin, connected to family community and culture. • In addition to the above achievements, the board also: <ul style="list-style-type: none"> ○ provided input to the development of the Child Safe Organisations Bill 2024 including the proposed wording of a universal principle to ensure cultural safety for Aboriginal and Torres Strait Islander children and young people in Queensland organisations, and ○ met with Ministers and senior representatives from across government to foster greater collective action and commitment to Our Way, and to maximise agencies shared accountability for the progress of agency actions under the Our Way Strategy and Breaking Cycles Action Plan. ○ Participated in the implementation Oversight Group for the Safe Children Strong Communities Project by QFCFB representative. 				
Financial reporting	Transactions of the entity are accounted for in the financial statements/other.				
Remuneration – QFCFB members who are not employed in the Queensland public service are entitled to receive meeting fees in accordance with <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies – Regulation, Administration & Advice Level 3</i> . Members are also remunerated for any additional work time required to carry out their role and deemed reasonable as determined by Co-Chairs.					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Co-chair	Rachel Atkinson	20 June 2024	\$195 Out of session – Review of QFCFB Terms of reference	n/a	\$195
		21 & 22 March 2024	\$390 daily sitting fee x 2 \$195 co-Chair meeting x 2 \$195 preparation fee x 2	n/a	\$1,560
		13 & 14 December 2023	\$390 daily sitting fee x 1 \$195 co-Chair meeting x 3 \$195 preparation fee x 1	n/a	\$1,365
		26 & 27 September 2023	\$390 daily sitting fee x 2 \$195 co-Chair meeting x 2 \$195 preparation fee x 2	n/a	\$1,560
Co-chair	Kieran Chilcott	20 June 2024	\$195 Out of session – Review of QFCFB Terms of reference	n/a	\$195

		21 & 22 March 2024	\$390 daily sitting fee x 2 \$195 co-Chair meeting x 3 \$195 preparation fee x 2	n/a	\$1,755
		13 & 14 December 2023	\$390 daily sitting fee x 1 \$195 co-Chair meeting x 3 \$195 preparation fee x 1	n/a	\$1,170
		26 & 27 September 2023	\$390 daily sitting fee x 2 \$195 co-Chair meeting x 2 \$195 preparation fee x 2	n/a	\$1,560
Member	Boni Robertson	21 & 22 March 2024	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
Member	Nyoka Fetoa'i	21 & 22 March 2024	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
		13 & 14 December 2023	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
Member	Clinton Schultz	21 & 22 March 2024	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
		26 & 27 September 2023	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
Member	Ivy Trevallion	21 & 22 March 2024	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
Member	David Baird	21 & 22 March 2024	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
		26 & 27 September 2023	\$300 daily sitting fee x 2 \$150 preparation fee x 2 \$300 resi care review wkshp x 1 \$150 prep for resi care review wkshp x 1	n/a	\$1,350
Member	Dion Tatow	25 June 2024	\$150 Safe Children Strong Communities Project	n/a	\$150
		4, 18, 19 & 20 May 2024	\$150 Breaking Cycles MEL Project x 4	n/a	\$600
		21 & 22 March 2024	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
		29 March 2024	\$150 Breaking Cycles MEL Project	n/a	\$150
		13 & 14 December 2023	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
		31 October 2023	\$150 Safe Children Strong Communities Project	n/a	\$150
		26 & 27 September 2023	\$300 daily sitting fee x 2 \$150 preparation fee x 2	n/a	\$900
TOTAL					\$20,760
No. scheduled meetings/sessions	3 Board Meetings in the 2023-2024 Financial Year				
Total out of pocket expenses	\$0				

Truth Healing and Reconciliation Taskforce (the Taskforce)					
Act or instrument	Terms of Reference (noting Taskforce operated from establishment in 2018 to end of December 2023)				
Functions	<p>Prior to reaching its end of term in December 2023, the Taskforce provided advice to the then Minister for Child Safety and Minister for Seniors and Disability Services (the Minister) on key issues relating to 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 aim of the Taskforce was to ensure Queensland Government's implementation of reforms was informed by:</p> <ul style="list-style-type: none"> • the voices of those with lived experience of institutional child abuse • the services that support those who have experienced institutional child abuse • representatives of sectors that provide services to children. 				
Achievements	<p>On 31 December 2023, at the completion of their five-year term, the Taskforce submitted their final report to the Minister for Child Safety, Minister for Seniors and Disability Services and Minister for Multicultural Affairs. The final report outlines key achievements by the Taskforce, including its state-wide Listening Tour and presentations at various conferences and seminars. Consistent themes emerged through the Taskforce's consultations, forums and meetings which are explored in detail throughout their report:</p> <ul style="list-style-type: none"> • child safety prevention • access to quality services and support • access to the National Redress Scheme • continuing the work of the Royal Commission • the criminal justice system; and • ongoing awareness raising of institutional child abuse. <p>The Taskforce highlighted the continued need for government to engage with and hear from Forgotten Australians, as well as the next generation of people with lived experience of institutional child abuse. For individuals with lived experience, the impact of sharing their stories and providing advice to Taskforce members on improving service delivery in Queensland was significant. People with lived experience stated they would like to see ongoing acknowledgement and opportunities for survivor's experiences and stories to be heard and shared.</p>				
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	Approved sub- committee fees if applicable	Actual fees received
Chair	Robert (Bob) Atkinson AO, APM	4 meetings 2 forums 1 final report review	Daily fee of \$390 50% for work time four hours or less	N/A	\$2,340
Member with lived experience (note 1)	Member 1	4 meetings 2 forums	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,500
Member with lived experience (note 1)	Member 2	2 meetings	Daily fee of \$300 50% for work time four hours or less	N/A	\$300
Member with lived experience (note 1)	Member 3	4 meetings 2 forums	Daily fee of \$300 50% for work time four hours or less \$150 preparation fee	N/A	\$1,650
Member with lived experience (note 1)	Member 4	3 meetings 2 forums	Daily fee of \$300 50% for work time four hours or less	N/A	\$1,350
Representative of care providers	Ms Teena Ingram (Life Without Barriers)	3 meetings	Daily fee of \$300 50% for work time four hours or less	N/A	\$600

Support service representative	Ms Karyn Walsh (Micah Projects)	2 meetings	Daily fee of \$300 50% for work time four hours or less	N/A	\$600
Representative of an organisation That supports children and young people	Ms Jacqui Reed (CREATE Foundation)	2 meetings	Daily fee of \$300 50% for work time four hours or less	N/A	\$300
Religious institutions and religious schools' representative	Reverend David Baker	3 meetings 1 forum	Daily fee of \$300 50% for work time four hours or less	N/A	\$900
Support service representative	Ms Patricia Thompson (Link-Up Queensland)	1 meeting 2 forums	Daily fee of \$300 50% for work time four hours or less	N/A	\$750
No. scheduled meetings/sessions	Four meetings held during 2023-24.				
Total out of pocket expenses	\$16.00				

Notes:

1. 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.

Appendix 5: Compliance checklist

Summary of requirements		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	<ul style="list-style-type: none"> Table of Contents Glossary 	ARRs – section 9.1	Page 4 Appendix 1
	Public availability	ARRs – section 9.2	Page 2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRAs – section 9.3	Page 2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	Introductory Information	ARRs – section 10	Page 9
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 17
	Agency objectives and performance indicators	ARRs – section 11.2	Page 17
	Agency service areas and service standards	ARRs – section 11.3	Page 21
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 54
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 11
	Executive management	ARRs – section 13.2	Page 12
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Appendix 4
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 46
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 48
	Queensland public sector values	ARRs – section 13.6	Page 10
Governance – risk management and accountability	Risk management	ARRs – section 14.1	Page 48
	Audit committee	ARRs – section 14.2	Page 50
	Internal audit	ARRs – section 14.3	Page 50
	External scrutiny	ARRs – section 14.4	Page 51
	Information systems and recordkeeping	ARRs – section 14.5	Page 52
	Information Security attestation	ARRs – section 14.6	Page 53
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Page 44
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 46
Open Data	Statement advising publication of information	ARRs – section 16	Page 2
	Consultancies	ARRs – section 31.1	https://www.data.qld.gov
	Overseas travel	ARRs – section 31.2	https://www.data.qld.gov
	Queensland Language Service Policy	ARRs – section 31.3	https://www.data.qld.gov
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39, 46 ARRs – section 17.2	Appendix 6
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Appendix 7

FAA
FPMS
ARRs

Financial Accountability Act 2009
Financial and Performance Management Standard 2019
Annual report requirements for Queensland Government agencies

Appendix 6: Financial statements



2023-24 Financial Statements

(as at 30 June 2024)

Table of Contents

Financial Statements	Page
Statement of Comprehensive Income	3
Statement of Comprehensive Income by Major Departmental Service	4
Statement of Financial Position	5
Statement of Financial Position by Major Departmental Service	6
Statement of Changes in Equity	7
Statement of Cash Flows	8
Notes to the Statement of Cash Flows	9
Notes to the Financial Statements	
A1 Preparation Information – Basis of Financial Statement Preparation	10
A2 Departmental Objectives	12
A3 Machinery-of-Government Changes	12
B1 Revenue	13
B2 Expenses	15
C1 Cash and Cash Equivalents	18
C2 Receivables	18
C3 Property, Plant and Equipment	18
C4 Intangible Assets	24
C5 Payables	27
C6 Accrued Employee Benefits	27
C7 Equity	27
D1 Financial Risk Disclosures	28
D2 Contingencies	29
D3 Commitments	29
D4 Events After the Balance Date	30
E1 Budgetary Reporting Disclosures - Controlled	30
F1 Key Management Personnel (KMP) Disclosures	32
F2 Related Party Transactions	37
What we look after on behalf of whole-of-Government	
G1 Administered Activities	37
G1-1 Schedule of Administered Income and Expenses	37
G1-2 Schedule of Administered Assets and Liabilities	38
G1-3 Appropriation Revenue - Administered	38
G1-4 Grants and Subsidies (concession payments)	38
G1-5 Receivables	39
G1-6 Provisions	39
G1-7 Payables	41
G1-8 Financial Instruments	41
G1-9 Budgetary Reporting Disclosures – Administered	41
H1 Trusts Transactions and Balances	42
Management Certificate	
Management Certificate	43

Statement of Comprehensive Income

	Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance* 2024 \$'000	Actual 2023 \$'000
OPERATING RESULT					
Income from continuing operations					
Appropriation revenue	B1-1	2,566,502	2,379,976	186,526	2,325,967
User charges and fees	B1-2	90,111	31,546	58,565	21,407
Grants and other contributions		8,077	8,469	(392)	1,718
Other revenue		8,097	338	7,759	8,032
Total revenue		2,672,787	2,420,329	252,458	2,357,124
Gains on disposal/revaluation of assets		507	-	507	-
Total income from continuing operations		2,673,294	2,420,329	252,965	2,357,124
Expenses from continuing operations					
Employee expenses	B2-1	682,279	665,228	17,051	630,739
Supplies and services	B2-2	1,677,697	1,497,694	180,003	1,483,043
Grants and subsidies	B2-3	248,750	231,112	17,638	211,029
Depreciation and amortisation	C3-6, C4-3	19,545	18,360	1,185	19,950
Impairment losses		230	-	230	227
Other expenses	B2-4	16,455	7,935	8,520	19,136
Total expenses from continuing operations		2,644,956	2,420,329	224,627	2,364,124
Operating result from continuing operations		28,338	-	28,338	(7,000)
Operating result for the year		28,338	-	28,338	(7,000)
OTHER COMPREHENSIVE INCOME					
<i>Items that will not be reclassified to operating result</i>					
Increase (decrease) in revaluation surplus		(21,068)	-	-	33,576
Total items that will not be reclassified to operating result		(21,068)	-	-	33,576
TOTAL OTHER COMPREHENSIVE INCOME		(21,068)	-	-	33,576
TOTAL COMPREHENSIVE INCOME		7,270	-	28,338	26,576

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

The accompanying notes form part of these financial statements

Statement of Comprehensive Income by Major Departmental Service

	Child and Family Services		Seniors and Disability Services		Youth Justice		Multicultural Affairs*		General - Not Attributed**		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Income from continuing operations												
Appropriation revenue	2,347,770	2,005,667	211,028	21,269	-	284,318	7,704	14,714	-	-	2,566,502	2,325,967
User charges and fees	10,766	8,893	64,422	1,797	-	846	-	-	14,923	9,870	90,111	21,407
Grants and other contributions	1,055	312	7,022	824	-	535	-	46	-	-	8,077	1,718
Other revenue	7,653	7,049	374	42	-	806	69	135	-	-	8,097	8,032
Total revenue	2,367,244	2,021,921	282,846	23,933	-	286,505	7,773	14,895	14,923	9,870	2,672,787	2,357,124
Gains on disposal/revaluation of assets	507	-	-	-	-	-	-	-	-	-	507	-
Total income from continuing operations	2,367,752	2,021,921	282,846	23,933	-	286,505	7,773	14,895	14,923	9,870	2,673,294	2,357,124
Expenses from continuing operations												
Employee expenses	472,152	410,774	198,716	18,190	-	192,342	2,797	4,065	8,614	5,369	682,279	630,739
Supplies and services	1,620,485	1,400,655	50,425	4,503	-	72,834	477	549	6,310	4,501	1,677,697	1,483,043
Grants and subsidies	229,936	197,332	14,746	170	-	3,440	4,068	10,087	-	-	248,750	211,029
Depreciation and amortisation	8,142	8,247	11,403	316	-	11,386	-	2	-	-	19,545	19,950
Impairment losses	232	151	3	-	-	76	(5)	-	-	-	230	227
Other expenses	15,735	13,760	715	70	-	5,295	5	11	-	-	16,455	19,136
Total expenses from continuing operations	2,346,682	2,030,918	276,009	23,249	-	285,372	7,342	14,714	14,923	9,870	2,644,956	2,364,124
Operating result from continuing operations	21,069	(8,998)	6,837	684	-	1,132	431	182	-	-	28,338	(7,000)
Operating result for the year	21,069	(8,998)	6,837	684	-	1,132	431	182	-	-	28,338	(7,000)
Other comprehensive income												
Items that will not be reclassified to operating result												
Increase (decrease) in revaluation surplus	(3,277)	33,576	(17,791)	-	-	-	-	-	-	-	(21,068)	33,576
Total items that will not be reclassified to operating result	(3,277)	33,576	(17,791)	-	-	-	-	-	-	-	(21,068)	33,576
Total comprehensive income	17,792	24,578	(10,954)	684	-	1,132	431	182	-	-	7,270	26,576

* Refer to machinery-of-government changes outlined in Note A3.

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

Statement of Financial Position

	Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance* 2024 \$'000	Actual 2023 \$'000
Current assets					
Cash and cash equivalents	C1	97,981	13,554	84,427	49,709
Receivables	C2	44,605	29,219	15,386	31,312
Other current assets		12,025	8,303	3,722	10,820
		154,612	51,076	103,536	91,840
Non-current assets classified as held for sale		2,860	-	2,860	-
Total current assets		157,472	51,076	106,396	91,840
Non-current assets					
Property, plant and equipment	C3-6	228,844	229,802	(958)	263,136
Intangible assets	C4-3	86,674	92,497	(5,823)	57,219
Total non-current assets		315,518	322,299	(6,781)	320,354
Total assets		472,990	373,375	99,615	412,194
Current liabilities					
Payables	C5	114,375	52,674	61,701	84,589
Accrued employee benefits	C6	25,344	20,877	4,467	25,968
Other current liabilities		3,670	1,880	1,790	691
Total current liabilities		143,389	75,431	67,958	111,248
Total liabilities		143,389	75,431	67,958	111,248
Net assets		329,601	297,944	31,657	300,946
Equity					
Contributed equity		273,343	268,476	4,867	251,959
Accumulated surplus		(39,626)	(60,964)	21,338	(67,964)
Asset revaluation surplus by asset class	C7-3	95,885	90,432	5,453	116,953
Total equity		329,601	297,944	31,657	300,946

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

The accompanying notes form part of these financial statements

Statement of Financial Position by Major Departmental Service

	Child and Family Services		Seniors and Disability Services		Multicultural Affairs*		General - Not Attributed**		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Current assets										
Cash and cash equivalents	36,852	51,360	60,078	(1,651)	1,051	-	-	-	97,981	49,709
Receivables	27,750	23,386	16,772	7,732	75	-	8	194	44,605	31,312
Other current assets	11,044	10,653	981	167	-	-	-	-	12,025	10,820
	75,647	85,399	77,831	6,248	1,126	-	8	194	154,612	91,840
Non-current assets classified as held for sale	2,860	-	-	-	-	-	-	-	2,860	-
Total current assets	78,507	85,399	77,831	6,248	1,126	-	8	194	157,472	91,840
Non-current assets										
Property, plant and equipment	54,628	61,580	174,216	201,556	-	-	-	-	228,844	263,136
Intangible assets	86,402	56,864	271	355	-	-	-	-	86,674	57,219
Total non-current assets	141,031	118,443	174,487	201,911	-	-	-	-	315,518	320,354
Total assets	219,537	203,842	252,318	208,159	1,126	-	8	194	472,990	412,194
Current liabilities										
Payables	53,761	107,275	59,650	(22,685)	964	-	-	-	114,375	84,589
Accrued employee benefits	16,287	14,772	9,054	11,196	2	-	-	-	25,344	25,968
Other current liabilities	3,372	224	258	467	40	-	-	-	3,670	691
Total current liabilities	73,420	122,270	68,963	(11,022)	1,006	-	-	-	143,389	111,248
Total liabilities	73,420	122,270	68,963	(11,022)	1,006	-	-	-	143,389	111,248

* Refer to machinery-of-government changes outlined in Note A3.

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

Statement of Changes in Equity

	Note	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	Total \$'000
Balance as at 1 July 2022		592,196	(60,964)	83,377	614,608
Operating result					
Operating result from continuing operations		-	(7,000)	-	(7,000)
Other comprehensive income					
Net increase in asset revaluation surplus	C7-3	-	-	33,576	33,576
Total comprehensive income for the year		-	(7,000)	33,576	26,576
Transactions with owners as owners					
Net equity adjustments	C7-2	12,759	-	-	12,759
Net transfers in/(out) - Queensland Government entities including MoG		(352,996)	-	-	(352,996)
Net transactions with owners as owners		(340,237)	-	-	(340,237)
Balance as at 30 June 2023		251,959	(67,964)	116,953	300,946
Operating result					
Operating result from continuing operations		-	28,338	-	28,338
Other comprehensive income					
Net decrease in asset revaluation surplus	C7-3	-	-	(21,068)	(21,068)
Total comprehensive income for the year		-	28,338	(21,068)	7,270
Transactions with owners as owners					
Net equity adjustments	C7-2	21,355	-	-	21,355
Net transfers in/(out) - Queensland Government entities including MoG	A3	29	-	-	29
Net transactions with owners as owners		21,384	-	-	21,384
Balance as at 30 June 2024		273,343	(39,626)	95,885	329,601

The accompanying notes form part of these financial statements

Statement of Cash Flows

	Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Budget Variance* 2024 \$'000	Actual 2023 \$'000
Cash flows from operating activities					
<i>Inflows:</i>					
Service appropriation receipts		2,593,998	2,382,618	211,380	2,342,674
User charges and fees		84,969	31,546	53,423	15,468
Grants and other contributions		7,366	8,469	(1,103)	1,617
GST input tax credits received from ATO		164,641	149,971	14,670	144,460
GST collected from customers		753	542	211	1,017
Other		8,272	338	7,934	8,036
<i>Outflows:</i>					
Employee expenses		(690,026)	(667,870)	(22,156)	(625,716)
Supplies and services		(1,673,578)	(1,496,819)	(176,759)	(1,474,059)
Grants and subsidies		(246,012)	(231,112)	(14,900)	(209,739)
GST paid to suppliers		(166,810)	(149,971)	(16,839)	(142,719)
GST remitted to ATO		(753)	(542)	(211)	(1,017)
Other		(13,048)	(7,935)	(5,113)	(13,798)
Net cash provided by operating activities #		69,772	19,235	50,537	46,223
Cash flows from investing activities					
<i>Inflows:</i>					
Sales of property, plant and equipment		2,982	-	2,982	-
<i>Outflows:</i>					
Payments for property, plant and equipment		(8,835)	(10,727)	1,892	(18,092)
Payments for intangible assets		(36,619)	(38,860)	2,241	(26,177)
Net cash used in investing activities		(42,472)	(49,587)	7,115	(44,269)
Cash flows from financing activities					
<i>Inflows:</i>					
Equity injections		25,239	24,429	810	23,453
<i>Outflows:</i>					
Equity withdrawals		(4,296)	(3,073)	(1,223)	(15,058)
Net cash provided by financing activities		20,943	21,356	(413)	8,395
Net increase (decrease) in cash and cash equivalents		48,243	(8,996)	57,239	10,348
Increase (decrease) in cash and cash equivalents through restructuring	A3	29	9,087	(9,058)	12,468
Cash and cash equivalents - opening balance		49,709	13,463	36,246	26,893
Cash and cash equivalents - closing balance	C1	97,981	13,554	84,427	49,709

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

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

	2024 \$'000	2023 \$'000
Operating surplus/(deficit)	28,338	(7,000)
<i>Non-cash items included in operating result</i>		
Revaluation increment	-	-
Depreciation and amortisation expense	19,545	19,950
Donated assets and services expensed	710	100
Donated assets and services received	(710)	(100)
Loss (gain) on disposal of non-current assets	2,497	4,006
<i>Changes in assets and liabilities:</i>		
(Increase) decrease in GST input tax credits receivable	(2,168)	1,740
(Increase) decrease in receivables	(11,126)	643
(Increase) decrease in inventories	-	901
(Increase) decrease in other assets	(1,206)	4,304
Increase (decrease) in payables	31,535	21,830
Increase (decrease) in accrued employee benefits	(623)	1,254
Increase (decrease) in other liabilities	2,979	(1,405)
Net cash provided by operating activities	69,772	46,223

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 Child Safety, Seniors and Disability Services (the department) is a Queensland Government department per the *Public Sector Act 2022* 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 Statement of Comprehensive Income by Major Departmental Service and the Statement of Financial Position by Major Departmental Service 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 2023.

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.

The department did not voluntarily change any of its accounting policies during 2023-24. No Australian Accounting Standards have been early adopted for 2023-24.

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. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2022-23 financial statements for the department. The current year is not comparable to the previous year due to machinery-of-government changes.

Current/Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

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

Notes to the Financial Statements

Adjusted Budget

The budget figures used in this comparison represent the adjusted budget figures for the financial year, as published in the latest Service Delivery Statements tabled in Parliament. The original budget figures in the previous Service Delivery Statements no longer serve as a useful basis to compare the department's actual results.

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 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.

The department's administered ledger is used for the following purposes:

- to administer the National Redress Scheme for survivors of institutional child sexual abuse (Queensland)
- payment to the National Disability Insurance Agency under the National Disability Insurance Scheme (NDIS)
- the payment of concessions, such as rebates on household expenses, to eligible recipients.

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 risks, strategies and actions accessible via <https://www.energyandclimate.qld.gov.au>.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

The department considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairments of assets, the recognition of provisions or the possibility of contingent liabilities.

Notes to the Financial Statements

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the department.

The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising from the Queensland Government's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

A2 Departmental Objectives

The department's vision is for Queensland's children, young people, families, seniors, carers and people with disability to be safe and empowered in their culture and communities to thrive socially and economically. The department's purpose is to keep children, young people, and their families safe and connected to their culture and communities and to lead systemic changes to improve the lives of seniors, carers and people with disability by adhering to the following objectives:

- support families to meet the safety and wellbeing of their children; and meet the needs of children in or leaving care
- reduce the disproportionate representation of Aboriginal and Torres Strait Islander children in the child protection system
- promote inclusion and access to programs and services
- influence social and economic outcomes
- foster safe and connected communities.

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
- Seniors and Disability Services – to deliver and fund high quality services and safeguards and promote the inclusion, rights and social and economic participation of seniors, carers and people with a disability
- 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.

A3 Machinery-of-Government Changes

Public Service Departmental Arrangements Notice (No.5) 2023 dated 18 December 2023

Transfers In – Controlled Activities

Details of transfer: Responsibility for the following functions were transferred to the Department of Child Safety, Seniors and Disability Services (DCSSDS):

- Multicultural Affairs

Date of transfer: Effective from 1 January 2024.

Transactions from 1 July 2023 to 31 December 2023 (6 months) for Multicultural Affairs are being reported in the Department of Environment, Science and Innovation (DESI) financial statements as the transferring department.

Notes to the Financial Statements

Assets and liabilities transferred in	2024 \$'000
Cash at bank	29
Total assets	29
Payables	-
Accrued employee benefits	-
Other current liabilities	-
Total liabilities	-
Net assets	29

The increase in assets of \$0.029 million has been accounted for as an increase in contributed equity as disclosed in the statement of changes in equity.

Budgeted appropriation revenue of \$77.021 million (controlled) was transferred from DESI to the department as part of the machinery-of-government changes.

B1 Revenue

B1-1 Appropriation Revenue – Controlled

	2024 \$'000	2023 \$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result		
Original budgeted appropriation	2,345,650	2,282,057
Supplementary amounts:		
Transfers from/(to) other departments	6,856	-
Transfers from/(to) equity adjustments	413	8,660
Unforeseen expenditure	241,079	51,957
Total appropriation received (cash)	2,593,998	2,342,674
Less: Opening balance of appropriation revenue receivable	(158)	(1,844)
Plus: Closing balance of appropriation revenue receivable	-	158
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	15,021	-
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(42,359)	(15,021)
Net appropriation revenue	2,566,502	2,325,967
Appropriation revenue recognised in statement of comprehensive income	2,566,502	2,325,967
Variance between adjusted budget and actual appropriation revenue	186,526	43,910

Appropriations provided under the *Appropriation Act 2023* 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 repayable to Consolidated Fund), a liability is recognised with a corresponding

Notes to the Financial Statements

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 C7-2).

Unforeseen expenditure of additional departmental services is primarily due to funding for child placement services, increased indexation funding provided to non-government organisations (from 3.88% to 5.63%) and collective bargaining outcomes.

B1-2 User Charges and Fees

	2024 \$'000	2023 \$'000
Revenue from Contracts with Customers*		
Sale of Services - NDIS	53,178	-
Sale of Services - other	16,778	10,716
Other user fees and charges		
Commonwealth funding under the National Housing and Homelessness Agreement (NHHA)	8,947	8,827
Disability Worker Screening application fees	9,246	886
Funds from the National Disability Support Agency to provide specialist disability client support	920	746
Rent received from clients in specialist disability accommodation	978	165
Other user fees and charges	63	67
Total	90,111	21,407

* Revenue from Contracts with Customers – Sale of Services includes:

- revenue for NDIS services. On 1 January 2024, the department became a registered NDIS provider for the provision of Supported Independent Living (SIL) and Short Term Accommodation (STA) support, entering a billing arrangement with the Commonwealth for disability-related services being delivered to eligible participants. Revenues are also received under the NDIS scheme for the provision of Positive Behaviour Support Plans and Specialist Disability Accommodation; and
- 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.

Notes to the Financial Statements

B2 Expenses

B2-1 Employee Expenses

	2024 \$'000	2023 \$'000
Employee benefits		
Wages and salaries	523,002	478,872
Employee superannuation contributions	73,274	67,356
Annual leave levy	55,485	51,199
Long service leave levy	13,397	12,863
Other employee benefits	3,551	3,756
	668,709	614,046
Employee related expenses		
Workers' compensation premium	9,523	12,066
Other employee related expenses	4,047	4,626
	13,570	16,692
Total	682,279	630,739

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

	2024	2023
Number of Full-Time Equivalent employees:*	5,461	5,133

* FTE data is at 30 June 2024 (based on pay period ending 28/06/2024). The FTE total for financial year 2023-24 includes Multicultural Affairs employees transitioning into the department as a result of the machinery-of-government changes (refer to Note A3).

Employee Benefits

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

(i) Wages and salaries

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position 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.

(ii) Sick Leave

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

(iii) Annual Leave

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

Notes to the Financial Statements

(iv) Long Service Leave

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

(v) Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement (EBA) 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.

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

B2-2 Supplies and Services

	2024 \$'000	2023 \$'000
Service procurement*		
Child and Family Services	1,504,157	1,294,702
Youth Justice	-	30,012
Seniors and Disability Services	16,881	384
Multicultural Affairs	28	-
Office accommodation	35,936	38,193
Employee housing	1,845	1,850
Lease expenses	1,782	1,894
Professional and technical fees	31,283	24,126
Computer operating costs	23,497	20,044
Outsourced corporate services	12,513	10,986
Repairs and maintenance	6,367	12,144
Property operational costs	8,414	10,218
Administration costs	3,692	4,319
Minor plant and equipment	6,259	5,261
Consultancies	2,074	263
Travel	7,538	7,484
Telecommunications	3,747	5,036
Motor vehicle expenses	8,335	8,943
Other	3,349	7,186
Total	1,677,697	1,483,043

Notes to the Financial Statements

* 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.

B2-3 Grants and Subsidies

	2024 \$'000	2023 \$'000
Child and Family Services	229,854	197,296
Youth Justice	-	3,439
Multicultural Affairs	4,068	10,087
Seniors and Disability Services	14,746	170
Donations and gifts	82	36
Total	248,750	211,029

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

	2024 \$'000	2023 \$'000
Net losses on disposal of property, plant and equipment	178	569
Insurance premiums - Queensland Government Insurance Fund	10,131	12,994
Assets write-off *	2,827	3,437
External audit fees**	475	310
Losses of public property	-	1
Special payments - ex-gratia payments***	2,104	1,690
Other	741	135
Total	16,455	19,136

* Work in Progress (WIP) software asset write-off of \$2.827 million (2023: \$3.200 million) relating to the Stage 1 product for Unify.

** Total audit fees quoted by Queensland Audit Office relating to the 2023-24 financial statements are \$0.366 million (2023: \$0.297 million). There are no non-audit services included in this amount.

*** Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. In 2023-24 special payments include:

- 53 payments above \$5,000 totalling \$0.481 million relating to reimbursing carers for damage caused by children in departmental care; and
- 1 payment over \$5,000 in connection with the settlement of an employment related matter.

Notes to the Financial Statements

C1 Cash and Cash Equivalents

	2024 \$'000	2023 \$'000
Cash on hand	28	27
Cash at bank	97,954	49,682
Total	97,981	49,709

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques received but not banked at 30 June 2024 with financial institutions.

C2 Receivables

	2024 \$'000	2023 \$'000
Current		
Trade and other debtors	13,614	5,461
Less: loss allowance	(220)	(123)
	13,394	5,338
GST input tax credits receivable	12,731	10,563
Annual leave reimbursements	15,602	12,623
Long service leave reimbursements	2,878	2,630
Appropriation revenue receivable	-	158
Total	44,605	31,312

The closing balance of receivables arising from contracts with customers at 30 June 2024 is \$3.353 million (2023: \$1.522 million).

C3 Property, Plant and Equipment

C3-1 Recognition and Acquisition

Accounting policy – Recognition

Basis of Capitalisation and Recognition Thresholds

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

Componentisation of complex assets

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset.

On initial recognition, the asset recognition thresholds outlined above apply to the complex asset as a single item. Where the complex asset qualifies for recognition, components are then 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. Replacement components that do not meet the recognition thresholds for capitalisation are expensed.

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

The department's complex assets are its special purpose designed houses and facilities to support disability services, and child and family services.

Accounting policy - Cost of Acquisition

Property, plant and equipment acquisitions are initially recognised at cost determined as the value of consideration exchanged for the asset, plus costs directly attributable to the acquisition and getting the asset installed and ready for use.

Where assets are received free of charge from another Queensland Government entity (whether as a result of a machinery-of-government change, or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other entity immediately prior to the transfer.

Assets acquired at no cost for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at date of acquisition.

C3-2 Measurement using Historical Cost

Accounting policy

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

C3-3 Measurement using Fair Value

Accounting policy

Land and buildings assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation (refer to Note C3-6).

The cost of items acquired during the financial year has been judged by management to materially represent their fair value at the end of the reporting period.

Comprehensive revaluations using independent professional valuers are undertaken at least once every five years, with the application of appropriate and relevant asset market indices in interceding years. However, if a particular asset class experiences significant and volatile changes in fair value, the class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

Notes to the Financial Statements

The fair values reported by the department are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs. Materiality is considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

Use of Specific Appraisals

The department's assets have been revalued in 2023-24 by independent valuers, Acumentis Pty Ltd (Acumentis). The valuations supplied by Acumentis have been applied to assets at 29 February 2024.

Acumentis undertook a comprehensive revaluation for the majority of the department's land and building 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 inputs and minimised the use of unobservable inputs (refer to Note C3-8). A small portion of assets in far north Queensland were valued using desktop techniques due to weather conditions prohibiting travel to the asset locations.

Accounting for Changes in Fair Value

Any revaluation increment arising on the revaluation of an asset is credited to the asset 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 of an asset on revaluation is charged as an expense, to the extent it exceeds the balance if any, in the revaluation surplus relating to the asset class.

C3-4 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.

Separately identifiable components of complex assets are depreciated according to the useful lives of each component, as doing so results in a material impact on the depreciation expense reported.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset 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.

Major spares purchased specifically for particular assets are capitalised and depreciated on the same basis as the asset to which they relate.

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.

Key Estimates: Depreciation rates for each class of depreciable asset (including significant identifiable components).

Notes to the Financial Statements

Depreciable assets of the department at 30 June 2024:

Asset Class	Range of Useful Life	Average Useful Life
Buildings - including other structures	16 - 67 years	43 years
Plant and Equipment - leasehold improvements	4 - 24 years	9 years
Plant and Equipment - office equipment	3 - 14 years	9 years

The useful lives of the department's depreciable assets are tabled below by financial year. In 2023-24 the department's independent valuers performed a review of the useful lives of all building assets as part of the comprehensive asset revaluation. The valuers' recommendation was for the department to lower the remaining useful lives for a range of building assets, specifically in relation to Seniors and Disability Services facilities. This was accepted by management as it brings the useful lives back in line with the department's Strategic Asset Management Plan (SAMP) and is reflective of the assets maintained to required service delivery standard. Consequently, the impact of posting the lower useful lives meant a decrement was recorded against the asset revaluation reserve for buildings for the financial year (refer to Note C3-6).

Asset Class	2024	2023
Buildings*	16 - 67 years	8 - 115 years
Buildings - other structures		5 - 96 years
Plant and Equipment - leasehold improvements	4 - 24 years	3 - 25 years
Plant and Equipment - office equipment	3 - 14 years	5 - 16 years

* For 2023-24, other structure building assets were consolidated into the main buildings asset class.

C3-5 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.

Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the department determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. Recoverable amount is equal to the higher of the fair value less costs of disposal.

Following an asset impairment review in accordance with AASB 136 *Impairment of Assets*, the department found no impaired assets in 2023-24.

Notes to the Financial Statements

C3-6 Closing Balances and Reconciliations of Carrying Amount

	Land		Buildings		Plant and Equipment		Capital works in progress		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross	76,895	68,678	229,132	233,064	43,322	38,533	11,354	8,683	360,703	348,958
Less accumulated depreciation	-	-	(100,617)	(57,833)	(31,242)	(27,990)	-	-	(131,859)	(85,822)
Carrying amount at 30 June	76,895	68,678	128,515	175,232	12,080	10,543	11,354	8,683	228,844	263,136
<i>Represented by movements in carrying amount:</i>										
Opening net book amount at 1 July	68,678	43,787	175,232	503,673	10,543	11,827	8,683	4,939	263,135	564,227
Acquisitions (including upgrades)	-	-	-	-	680	115	6,885	16,195	7,565	16,309
Transfers in from other Queensland Government entities	-	54,751	-	140,118	-	776	-	4,687	-	200,332
Disposals	(1,900)	-	(736)	(554)	(2)	(14)	-	-	(2,638)	(569)
Transfers out to other Queensland Government entities	-	(30,285)	-	(494,139)	-	(5,101)	-	(6,288)	-	(535,812)
Assets reclassified as held for sale	(2,300)	-	(560)	-	-	-	-	-	(2,860)	-
Transfers between asset classes	-	-	102	4,405	4,112	6,445	(4,213)	(10,850)	-	-
Net revaluation increments/(decrements) in revaluation surplus*	12,417	425	(33,485)	33,151	-	-	-	-	(21,068)	33,576
Depreciation expense	-	-	(12,036)	(11,422)	(3,253)	(3,504)	-	-	(15,289)	(14,927)
Closing balance at 30 June	76,895	68,678	128,515	175,232	12,080	10,543	11,354	8,683	228,844	263,136

* The movement in the net revaluation increments/(decrements) in revaluation surplus is a result of the 2023-24 comprehensive asset revaluation and revised building asset useful lives (refer to Note C3-4).

Notes to the Financial Statements

C3-7 Fair Value Measurement

All assets of the department for which fair value is measured 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.

Categorisation of Assets Measured at Fair Value

	Level 2		Level 3		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Land*	44,500	66,544	32,395	2,134	76,895	68,678
Buildings**	17,201	13,905	111,315	161,327	128,515	175,232

* Level 2 Land assets primarily reflect land under buildings supporting disability services, and child and family services small group homes.

** Level 2 Building assets primarily reflect houses to support disability services, and child and family services that are assessed as having a market value.

* Level 3 Land includes reserve lands which are valued at a nominal value held in trust on behalf of the local community, and land determined to be unique in nature without an observable market to derive a value from.

** Level 3 Buildings include special purpose designed houses and facilities to support disability services, and child and family services.

Level 3 Fair Value Measurement – Reconciliation

	Land		Buildings	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Carrying amount at 1 July	2,134	2,230	161,327	497,052
Transfers in from other Queensland Government entities	-	-	-	132,877
Disposals	-	-	(472)	(554)
Transfers out to other Queensland Government entities	-	-	-	(494,139)
Assets reclassified as held for sale	-	-	-	-
Transfers between asset classes	-	-	(224)	4,087
Transfers from level 3 into level 2	(700)	-	(3,355)	-
Transfers from level 2 into level 3	29,852	-	-	-
Net revaluation increments/(decrements) in asset revaluation surplus	1,109	(96)	(36,545)	33,197
Depreciation	-	-	(9,416)	(11,193)
Carrying amount at 30 June	32,395	2,134	111,315	161,327

Notes to the Financial Statements

C3-8 Basis for Fair Value of Assets

The department's land and building assets were revalued by Acumentis Pty Ltd in February 2024.

For 30 June 2024, management has confirmed that there have been no significant changes in values since the date of valuation.

The department's land assets are located across all regions and centres in Queensland. The valuation approach for the department's land and building assets is a market-based assessment where a market exists. Inputs for this assessment include publicly available data on 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 and configuration.

The department's general-purpose buildings (level 2 category) also reflect a market-based assessment as the valuation approach. This included 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.

The department holds three reserve land assets with a combined net book value of \$1.434 million. Restrictions under the *Native Title Act 1993 (Cth)* are placed against the land, affecting how each asset is valued. For 2023-24, no movement in fair value was recorded for these assets.

The department's special purpose buildings (level 3 category) as well as buildings where there was no evidence to support a market-based approach, are valued using current replacement cost as the valuation approach. Under this approach, the cost to replace the asset is calculated and adjusted to take into account any obsolescence. Key inputs used in this approach include the condition of the building assets, legal and commercial obsolescence. The fair value of the building assets have been significantly affected in the 2023-24 financial year due to the change in value assessment of the Remaining Useful Life (RUL) of some asset components. Current replacement cost is estimated based on data from construction guides including Rawlinson's Construction Guide and the Cordell Construction Cost Index, data from the Australian Bureau of Statistics, the Australian Institute of Quantity Surveyors, and the internal Acumentis cost database.

C4 Intangible Assets

C4-1 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. If an indicator of possible impairment exists, the department determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the department, including discontinuing use of the software. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value-in-use.

The department has \$70.5M in software work in progress (WIP) relating to the Unify Program. The Program is due to go-live with multiple releases in the first half of new financial year and WIP balances will be capitalised as this occurs.

Notes to the Financial Statements

C4-2 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 life ranges are applied:

Asset Class	Range of Useful Life	Average Useful Life
Software purchased	5 - 18 years	5 years
Software internally generated	7 - 21 years	13 years

Notes to the Financial Statements

C4-3 Closing Balances and Reconciliations of Carrying Amount

	Software purchased: at cost		Software internally generated: at cost		Software: work in progress		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross	721	721	135,279	135,279	70,815	37,103	206,814	173,103
Less accumulated amortisation	(704)	(696)	(119,437)	(115,189)	-	-	(120,141)	(115,884)
Carrying amount at 30 June	16	25	15,843	20,091	70,815	37,103	86,674	57,219
<i>Represented by movements in carrying amount:</i>								
Carrying amount at 1 July	25	50	20,091	22,970	37,103	14,400	57,219	37,419
Acquisitions – purchased*	-	-	-	-	33,712	24,461	33,712	24,461
Transfers in from other Queensland Government entities	-	-	-	362	-	-	-	362
Transfers between asset classes	-	-	-	1,758	-	(1,758)	-	-
Disposals	-	-	-	-	-	-	-	-
Amortisation	(8)	(25)	(4,248)	(4,999)	-	-	(4,256)	(5,023)
Carrying amount at 30 June	16	25	15,843	20,091	70,815	37,103	86,674	57,219

* The acquisitions are net of impairment WIP write-offs as disclosed in Note B2-4.

Notes to the Financial Statements

C5 Payables

	2024 \$'000	2023 \$'000
Current		
Trade creditors and accruals	58,195	57,948
Grants and subsidies	10,550	7,812
Deferred appropriation payable to Consolidated Fund	42,359	15,021
Appropriated equity withdrawal payable	2,827	3,239
Other	444	569
Total	114,375	84,589

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

C6 Accrued Employee Benefits

	2024 \$'000	2023 \$'000
Salaries and wages payable	4,130	7,597
Annual leave levy payable	17,398	15,011
Long service leave levy payable	3,815	3,359
Total	25,344	25,968

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*.

C7 Equity

C7-1 Contributed Equity

Appropriations for equity adjustments are recognised as contributed equity by the department during the reporting and comparative years (refer to Note C7-2).

C7-2 Appropriations Recognised in Equity

	2024 \$'000	2023 \$'000
Reconciliation of payments from Consolidated Fund to equity adjustment		
Original budgeted equity adjustment appropriation	21,356	17,055
Transfers from/to other departments	(413)	(8,660)
Equity adjustment receipts (payments)	20,943	8,395
Plus: Opening balance of equity adjustment payable	3,239	7,603
Less: Closing balance of equity adjustment payable	(2,827)	(3,239)
Equity adjustment recognised in contributed equity	21,355	12,759
Variance between original budgeted and actual equity adjustment appropriation	(1)	(4,296)

Notes to the Financial Statements

C7-3 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
Balance as at 1 July 2022	1,958	81,419	83,377
Revaluation increment/(decrement)	425	33,151	33,576
Balance as at 30 June 2023	2,382	114,570	116,953
Balance as at 1 July 2023			
Revaluation increment/(decrement)	12,417	(33,485)	(21,068)
Balance as at 30 June 2024	14,799	81,085	95,885

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 Statement of Financial Position when the department becomes party to the contractual provisions of the financial instrument.

Categorisation of Financial Instruments

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

	Notes	2024 \$'000	2023 \$'000
Financial assets			
Cash and cash equivalents	C1	97,981	49,709
Receivables - at amortised cost	C2	44,605	31,312
Total		142,587	81,021
Financial liabilities			
Payables - at amortised cost	C5	114,375	84,589
Total		114,375	84,589

D1-2 Financial Risk Management

Financial risk management is implemented pursuant to government and approved 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.

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

Notes to the Financial Statements

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 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.

The department continues to actively manage its liquidity risk which has primarily been brought about by funding pressures within Child and Family Services. In recent years, the department has received additional funding to manage Child and Family Services placement pressures.

In the 2023-24 budget process, Government approved the commencement of the Parameter-Based Funding Model (PBFM) for tertiary child protection services, including annual charges in appropriation and staffing to meet demand for services through intake, assessment, investigation, ongoing intervention and out of home support for young people phases of the child protection continuum, was approved. The PBFM replaces the former funding arrangements that provided for funding escalation in line with general population growth, enterprise agreement wages increases and the NGO indexation rate which when combined were below the funding required to meet demands placed on the department, resulting in operating deficit pressures. Funding for other frontline and frontline support services, as well as early intervention and secondary services that are out of scope of the PBFM, continue to be escalated in line with NGO indexation, wages increases and population growth. The department continues to inform government of the demands on its services and commensurate funding levels.

D2 Contingencies

D2-1 Contingent asset

Prior to the introduction of the NDIS, the department provided capital grant funds to some non-government organisations for the purposes of provisioning property and facilities to support the delivery of disability services. Under these capital grant funding agreements, the department retains a mortgage over the property to secure the payment of any money that may become owing to the department should the conditions of the funding agreement not be met. The likelihood of these agreements being breached is considered low and cannot be reliably measured.

In March 2024, the department lodged an insurance claim with the Queensland Government Insurance Fund (QGIF) for property loss from fire damage at 22 Ridley Road, Kirwan. The main building assets on the property were assessed as structurally unsound and beyond economical repair and will be demolished in the interests of safety. Once demolition is complete, the department will liaise with QGIF to move ahead with the claims process.

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:

Notes to the Financial Statements

	No later than one year		Later than one year and not later than five years		Longer than five years		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Payable								
Land and buildings	1,938	1,726	-	-	-	-	1,938	1,726
Plant and equipment	-	503	-	-	-	-	-	503
Intangible assets	7,461	27,305	-	1,023	-	-	7,461	28,328
Total	9,399	29,534	-	1,023	-	-	9,399	30,557

D4 Events After the Balance Date

No events have occurred after the reporting date that require additional disclosures or adjustments to these financial statements.

E1 Budgetary Reporting Disclosures – Controlled

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

Appropriation revenue

Appropriation revenue was \$186.526 million higher than budget, principally reflecting supplementation revenue received to fund child placement costs (refer to Note D1-2).

User charges and fees

The increase in user charges (\$58.565 million) principally reflects Accommodation Support and Respite Services (AS&RS) being registered as a National Disability Insurance Scheme provider after the publication of the 2023-24 budget with billing commencing from 1 January 2024.

Other revenue

The increase in other revenue (\$7.759 million) is primarily due to Service Procurement and Grant Refunds which were not budgeted due to the uncertainty of these events and the re-measurement of leave loading payable to employees.

Supplies and services

The increase in supplies and services (\$180.003 million) is primarily due to increased child placement costs above published budget estimates (refer to Note D1-2)

Other expenses

The increase in other expenses (\$8.520 million) is mainly due to higher than budgeted expenditure for Queensland Government Insurance Fund premiums and the write-off of Unify system implementation costs which did not meet asset recognition criteria.

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

Cash and cash equivalents

The cash balance is \$84.427 million above budget principally reflecting \$45.186 million in net appropriation and equity funding payable to Consolidated Fund (refer to note C5), current year cash inflows and higher than expected opening balance on 1 July 2023 compared to budget. The net appropriation payable includes appropriation funding associated with the provision of AS&RS to be returned to Consolidated funds. AS&RS

Notes to the Financial Statements

commenced billing under NDIS arrangements from 1 January 2024 and earned fees for services equivalent to the appropriation funding being returned.

Receivables

The increase in receivables (\$15.386 million) is principally due to grant refunds payable from funded organisations (\$1.200 million), amounts receivable from the Commonwealth Government (NDIS) for Accommodation Support and Respite Services (\$6.500 million) and Positive Support and Behaviour Support Plans (\$0.900 million) and the timing of annual and long service leave liability claims payable from the central scheme.

Other current assets

The increase in other current assets (\$3.722 million) is due to higher prepayments mainly relating to software license renewals and subscriptions.

Non-current assets held for sale

Assets held for sale includes land and buildings which are considered no longer fit for service delivery purposes and which were approved for divestment post the adoption of the budget.

Payables

Increase in payables (\$61.701 million) primarily reflects appropriation funding (\$42.359 million) and equity funding payable (\$2.827 million) which will be returned to the consolidated funding in 2024-25, and accrued service procurement expenditure above forecast reflecting the timing of payment to suppliers.

Accrued employee benefits

Accrued employee benefits (\$4.467 million) is higher than forecast due reflecting the payroll cycle timing of annual and long service leave liability obligations.

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

Service appropriation receipts

Service appropriation receipts were \$211.380 million higher than budget, principally reflecting supplementation revenue received to fund child placement costs (refer to Note D1-2).

User charges and fees

The increase in user charges (\$53.423 million) principally reflects Accommodation Support and Respite Services being registered as a National Disability Insurance Scheme provider after the publication of the 2023-24 budget with billing commencing from 1 January 2024.

Grants and other contributions

The decrease in grants and contributions (\$1.103 million) is mainly due to lower revenue received for the Disability Support for Older Australians Program (Commonwealth) due to the number of clients declining as they exit the care of the department.

Other revenue

The increase in other revenue (\$7.934 million) is primarily due to Service Procurement and Grant Refunds which were not budgeted due to uncertainty of those refund events.

Supplies and services

The increase in supplies and services (\$176.759 million) is primarily due to increased child placement costs (refer to Note D1-2).

Notes to the Financial Statements

Other expenses

The increase in other expenses (\$5.113 million) is mainly due to higher than budgeted expenditure for Queensland Government Insurance Fund premiums.

Sales of property, plant and equipment

Sales of property, plant and equipment (\$2.982 million) include sale of land and buildings which were no longer fit for purpose. The sale was not contemplated at the time of adoption of the initial budget, with the property not classified as held for sale in the prior year financial statements.

Payments for property, plant and equipment

Payments for property, plant and equipment (\$1.892 million) was lower reflecting the timing of project expenditure compared to budget.

Payments for intangible assets

Payments for intangible assets (\$2.241 million) was lower reflecting the timing of project expenditure for information software enhancements compared to budget.

Equity withdrawals

Equity withdrawals were \$1.223 million above budget, reflecting equity funding converted to appropriation revenue for implementation costs associated with the Unify system which were written off as they did not meet asset recognition criteria and timing differences related to Unify depreciation funding.

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 2023-24, 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 Sector Act 2022*. 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
- 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.

Notes to the Financial Statements

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*. From 1 July 2023 to 17 December 2023, the department operated under the Honourable Craig Crawford, MP, with the Honourable Charis Mullen, Minister for Child Safety, Minister for Seniors and Disability Services and Minister for Multicultural Affairs taking over from 18 December 2023. The change in Ministers was made under the Public Service Departmental Arrangements Notice (No.5) on 18 December 2023.

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 2023-24 and 2022-23. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

The Board of Management (BoM) is the department's primary decision-making committee and drives the department's strategic objectives and vision. The board members are considered KMP for the department, along with the Chief Finance Officer (who is not a member of the board).

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 Safety 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, Strategy	Responsible for providing strategic leadership and direction of policy, legislation, inter-governmental relations, investment and commissioning, performance reporting and analytics, multicultural affairs, and Indigenous strategy and partnerships.
Deputy Director-General, Disability, Seniors and Carers	Drives the inclusion of people with a disability, seniors, and carers through strategy development, implementation and funded programs; administers statutory safeguards; monitors NDIS performance; delivers NDIS behaviour support services and leads the Accessibility and Inclusion program for the Brisbane 2032 Games.
Deputy Director-General, Disability Accommodation, Respite and Forensic Services	Leads the service delivery of the Accommodation Support and Respite Services as a NDIS service provider and provides the operational oversight of the Forensic Disability Service.
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.
Chief Practitioner, Child and Family Services	Responsible for leading and embedding best practices and evidence-based frameworks, standards and guidelines to support staff and improve and innovate across the department.

Notes to the Financial Statements

Chief Finance Officer, Financial Services	Responsible for providing strategic leadership and direction for the financial administration of the department, including the delivery of program work involved with management accounting, oversight of the annual budget cycle, financial performance reporting, financial risk management and governance, and the delivery of property and procurement services.
---	--

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 Statement of Comprehensive Income. 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

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	421	3	11	53	488
Deputy Director-General / Chief Operating Officer, Service Delivery (Child Safety Specialist) **/**	332	3	9	46	390
Deputy Director-General, Strategy (to 22/03/2024) **	245	-	6	34	285
Acting Deputy Director-General, Strategy (from 25/03/2024)	82	-	2	10	94
Deputy Director-General, Disability, Seniors and Carers (DSC) ***	259	2	5	38	304
Deputy Director-General, Disability Accommodation, Respite and Forensic Services (DARFS) ***	261	2	7	38	308
Deputy Director-General / Chief Information Officer, Corporate Services ***	259	3	7	39	308
Chief Practitioner, Child and Family Services (from 18/10/2023)	171	2	5	23	201
Acting Chief Practitioner, Child and Family Services (to 17/10/2023)	74	-	2	12	88
Chief Finance Officer, Financial Services **	226	3	6	32	267

* Only includes car parking benefits that attract FBT.

** Remuneration includes relieving in another KMP position.

*** Post-employment expenses include back payment of Queensland Government's employer superannuation contributions that came into effect from 1st July 2023.

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	
1 July 2022 - 30 June 2023					
Director-General	437	3	11	53	504
Deputy Director-General / Chief Operating Officer, Service Delivery (Child Safety Specialist) ^	301	3	7	33	344
Acting Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist) (from 21/11/2022 to 31/05/2023)	142	1	4	14	161
Deputy Director-General / Chief Operating Officer, Service Delivery (Youth Justice Specialist) (to 18/11/2022) &	115	-	3	12	130
Deputy Director-General, Strategy ^	297	-	7	33	337
Deputy Director-General, Disability, Seniors and Carers #	23	-	1	2	26
Deputy Director-General, Disability Accommodation, Respite and Forensic Services #	24	-	1	2	27
Deputy Director-General / Chief Information Officer, Corporate Services	260	2	7	27	296
Senior Executive Director, Digital Transformation ^~%	127	-	3	14	144
Acting Chief Practitioner, Child and Family Services (from 02/05/2023)	42	-	1	4	47
Chief Practitioner, Child and Family Services (to 01/05/2023)	191	2	5	20	218
Assistant Chief Operating Officer, Youth Justice Operations ^~	145	1	4	15	165
Senior Executive Director and Chief Human Resource Officer, People and Culture ~	106	2	3	11	122
Chief Finance Officer, Financial Services ^	210	3	5	24	242

* Only includes car parking benefits that attract FBT.

^ Remuneration includes relieving in another KMP position.

& Position transferred to the former Department of Youth Justice, Employment, Small Business and Training (DYJESBT) as a result of machinery-of-government changes.

~ Position no longer classified as KMP from 17/01/2023 due to a change in the department's corporate governance arrangements (refer to Note F1-3).

% Position title changed from Assistant Director-General, Children and Youth Justice Systems Reform – Unify on 29/08/2022.

Position transferred into the department as a result of 2022-23 machinery-of-government changes. Remuneration expense for the period 01/07/2022 to 31/05/2023 is disclosed by the Department Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts (DTATSIPCA).

F2 Related Party Transactions

F2-1 Transactions with people/entities related to KMP

There were no transactions with people/entities related to KMP during the financial year.

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 (C7-1 and C7-2), 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 (Note B1-2)
- Annual leave and long service leave related transactions (Notes B2-1, C2 and C6)
- Workers' compensation premiums (Workcover Queensland) (Note B2-1)
- Office accommodation and government employee housing costs, building construction and fit-out costs, property repairs and maintenance costs, motor vehicle leases and property operating costs (Note B2-2)
- Service procurement (Note B2-2)
- Outsourced corporate service charges (Note B2-2)
- Insurance premiums - QGIF (Note B2-4).

We look after on behalf of whole-of-Government

G1 Administered Activities

G1-1 Schedule of Administered Income and Expenses

	Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Variance* 2024 \$'000	2023 \$'000
Administered Income					
Appropriation revenue	G1-3	4,033,788	4,031,972	1,816	113,152
Other revenue		1,852	503	1,349	1,877
Total administered income		4,035,640	4,032,475	3,165	115,029
Administered expenses					
Grants and subsidies	G1-4	3,894,782	4,023,041	(128,259)	29,343
Borrowing costs		10,856	-	10,856	9,892
Other expenses		130,001	9,434	120,567	75,790
Administered revenue transfer to government		-	-	-	4
Total administered expenses		4,035,640	4,032,475	3,165	115,029
Operating surplus/(deficit)		-	-	-	-

* An explanation of major variances is included in Note G1-9.

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.

Other Expenses of \$130.001 million is due to the movement of the Redress liability provision resulting from its remeasurement at 30 June 2024.

G1-2 Schedule of Administered Assets and Liabilities

	Note	Actual 2024 \$'000	Adjusted Budget 2024 \$'000	Variance* 2024 \$'000	2023 \$'000
Administered assets					
Cash and cash equivalents		303,903	39,442	264,461	15,580
Receivables	G1-5	225,673	218,539	7,134	379,252
Total administered assets		529,576	257,981	271,595	394,832
Administered liabilities					
Provisions	G1-6	437,352	235,070	202,282	370,150
Payables	G1-7	92,223	22,911	69,312	24,683
Total administered liabilities		529,575	257,981	271,594	394,832
Net administered assets		-	-	-	-

* An explanation of major variances is included in Note G1-9.

G1-3 Appropriation Revenue – Administered

	2024 \$'000	2023 \$'000
Reconciliation of payments from Consolidated Fund to administered income		
Budgeted appropriation	4,115,501	72,460
Unforeseen expenditure	71,762	309
Total administered receipts	4,187,263	72,769
Less: opening balance of administered revenue receivable	(377,371)	(336,988)
Plus: closing balance of administered revenue receivable	223,896	377,371
Administered income recognised in Note G1-1	4,033,788	113,152

G1-4 Grants and Subsidies

	2024 \$'000	2023 \$'000
National Disability Insurance Agency (NDIA)*	2,209,976	-
Payments to the Commonwealth	6,197	-
Total grants and subsidies	2,216,173	-
Concession - Rates	54,490	1,406
Concession - Electricity	1,588,990	22,684
Concession - Water	17,579	2,238
Concession - Home Energy Emergency Assistance	9,519	1,718
Concession - Natural Gas	2,887	327
Concession - Life Support	2,456	470
Concession - Medical cooling and heating electricity	2,688	501
Total concession payments	1,678,609	29,343
Total	3,894,782	29,343

* Payments are made in accordance with the National Disability Insurance Scheme Bilateral Agreement between the Commonwealth and State of Queensland.

G1-5 Receivables

	Note	2024 \$'000	2023 \$'000
Current			
Receivables	G1-8	120,197	108,773
Total		120,197	108,773
Non-Current			
Receivables*		105,476	270,479
Total		105,476	270,479
Total receivables		225,673	379,252

Receivables represent future cash drawings from the Consolidated Fund. For 2023-24, these predominately represent expected payments from the National Redress Provision.

G1-6 Provisions

	2024 \$'000	2023 \$'000
Current		
Provision - National (Qld) Redress Scheme	120,197	99,671
Total	120,197	99,671
Non-current		
Provision - National (Qld) Redress Scheme	317,155	270,479
Total	317,155	270,479
Total provisions	437,352	370,150

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

Provision – National (Qld) Redress Scheme

The Government has provisioned \$437.352 million as at 30 June 2024 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 3 December 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. As of 30 June 2023, as a new initiative, the counselling and psychological care was extended to family members of survivors who accept the Redress payment.

The Government's liability under the Scheme has been estimated by an external actuary as at 30 June 2024 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 and as of 30 June 2024, it does not include any additional risk margin related to the uncertainty of estimates.

It is not possible to estimate the financial liability with certainty as the assumptions and significant extrapolations are derived from the Scheme experience to date, with estimates of around 58% of the ultimate number of

applicants having verified requests for information and as at April 2024, around 3,291 offers made to date by the Scheme.

Uncertainty resulting in costs exceeding (or being lower than) the estimate arises from a broad range of largely unknown factors that include:

- 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 claimants. The volume of applicants and requests for information has not been stable and has increased significantly in the last 12 to 18 months.
- The future course of civil litigation and how this avenue interacts with the Redress Scheme
- The National Redress Scheme for Institutional Child Sexual Abuse Amendment Act (2024) was enacted in March 2024, completing all primary legislative measures from the Australian Government's response to the Final Report of the Second Year Review of the National Redress Scheme. Changes arising from the Act include:
 - reducing the circumstances where applicants need to undertake the special assessment process;
 - allowing for the reassessment of finalised applications if a relevant institution later joins the Scheme; and
 - removing restrictions that prevent incarcerated survivors from lodging an application.

While the uncertainty remains, the Scheme has entered its sixth year of operation. As the Scheme matures, the estimates on ultimate number of claims and average payment are refined based on the larger dataset of applications and payments that is now available to assess and estimate the ongoing provision.

Movement in provision	2024 \$'000
Opening balance - 1 July	370,150
Addition/(reduction) in provisions recognised	130,355
Amounts used	(73,655)
Borrowing expense (discount unwind)	10,856
Changes from re-measurement and discounting adjustment	(354)
Closing balance - 30 June	437,352

As at 30 June 2024, \$15.736 million of the \$437.352 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, the estimate of verified request for information (RFIs) where eligibility status is unknown. Scheme application in the last year have been significantly higher over the past two years, largely due to the removal of the statutory declaration requirements for applications.
- 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 4.10% p.a. (4.01% p.a. at 30 June 2023) based on the yields available on Commonwealth Government bonds
- other assumptions include the expected payment patterns resulting from the Scheme.

G1-7 Payables

	2024 \$'000	2023 \$'000
Current		
Trade creditors and accruals	14,165	636
Service concession payable	78,058	24,043
Appropriation refundable to Treasury	-	4
Total payables	92,223	24,683

G1-8 Financial Instruments

The department does not consider that there are any material financial management risks associated with the above financial assets and liabilities.

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

	Note	2024 \$'000	2023 \$'000
Financial assets			
Cash and cash equivalents		303,903	15,580
Current receivables	G1-5	120,197	108,773
Total financial assets		424,100	124,353
Financial liabilities			
Payables	G1-7	92,223	24,683
Total financial liabilities		92,223	24,683

G1-9 Notes explaining major variances for administered activities

Explanation of Major Variances – Schedule of Administered Income and Expenses

Appropriation Revenue

Appropriation revenue was higher by \$1.816 million due to increased appropriation provided for the National (Qld) Redress Scheme (\$130.074 million) including recognition of borrowing costs and higher claims expenses offset by decreased appropriation provided for grants and subsidies (\$128.259 million).

Other revenue

Other revenue consists of credits received under the National (Qld) Redress Scheme from the Commonwealth Government for counselling services paid to applicants residing in Queensland in relation to claims associated with non-Queensland Government institutions.

Grants and subsidies

Grants and subsidies are lower than budget by \$128.259 million reflecting lower than forecast concession payments (\$101.957 million), and lower than forecast payments for Queensland's contribution to the National Disability Insurance Scheme by \$26.302 million.

Borrowing costs

In accordance with AASB 137, projected payments to 30 June 2024 in relation to the National (Qld) Redress Scheme have been discounted using the risk-free rate of 4.10% per annum. This discounting is reflected as a borrowing expense and are budgeted as other expenses in line with Queensland Treasury presentation of published budgets.

Other expenses

The increase in other expenses is due to higher claims expenses being recognised in relation to the Provision for the National (Qld) Redress Scheme at financial year end, as assessed by external actuaries.

Explanation of Major Variances – Schedule of Administered Assets and Liabilities

Cash and cash equivalents

The increased cash balance reflects cash at bank to fund payments under the National (Qld) Redress Scheme, and funds which will be returned to Consolidated Fund for concession allocations \$101.957 million and for National Disability Insurance Scheme allocations \$56.802 million. The timing of concession payment outlays is dependent on the final number of eligible claimants per year. The NDIS scheme payments were lower than forecast principally as a result of the State paying for Accommodation Support and Respite Services up until the service commenced billing under NDIS arrangements from 1 January 2024, reducing the state's direct contribution payment obligations under the scheme.

Provisions

Provisions are higher due to higher claims expenses being recognised in relation to the Provision for the National (Qld) Redress Scheme at financial year end, as assessed by external actuaries.

Payables

The increase in payables principally reflects higher than forecast concession payments payable.

H1 Trusts Transactions and Balances

H1-1 Agency Transactions – Machinery-of-Government changes

	2024	2023
	\$'000	\$'000
Revenue	(402,356)	(176)
Expenses	404,576	37,415
Assets	668,817	582,061
Liabilities	(37,915)	(9,093)

Following machinery-of-government changes, the department acts as an agent, processing transactions on behalf of DESI for the period 1 June 2023 to 31 December 2023, and the Department of Youth Justice (DYJ) for the period 1 June 2023 to 30 June 2024.

**Certificate of the
Department of
Child Safety,
Seniors and
Disability
Services**

Management Certificate

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 Child Safety, Seniors and Disability Services for the financial year ended 30 June 2024 and the financial position of the department at the end of the year.

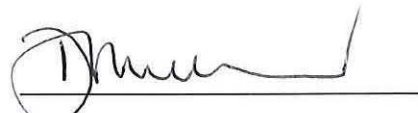
The Director-General, as the Accountable officer of the Department of Child Safety, Seniors and Disability Services, acknowledges responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate 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

26 August 2024



Deidre Mulkerin

Director-General

26 August 2024



Appendix 7: Independent Auditor's Report

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Department of Child Safety, Seniors and Disability Services

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Child Safety, Seniors and Disability Services.

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

In my opinion, the financial report:

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

Basis for opinion

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

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

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

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 provision on National (Qld) Redress Scheme

Refer to note G1 in the financial report.

Key audit matter	How the audit addressed the key audit matter
<p>The estimation of the provision in relation to the National (Qld) Redress Scheme 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 judgements involved are:</p> <ul style="list-style-type: none"> The number of applicants that will be approved for future payments over each of the remaining periods in the 10 years commitments of the Scheme started in 2018/19. Setting the discount rate that reflects current market and risks specific to the liability. 	<p>Our procedures included, but were not limited to:</p> <ul style="list-style-type: none"> Assessed the competence, capability and objectivity of the actuary engaged by the department Obtained an updated understanding of the estimation methodology and assessed the reasonableness of assumptions against past practice Assessed 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"> The estimated number of applicants disclosed in publicly available reports on the National Redress Scheme The cap for monetary payments Verified the mathematical accuracy of the provision calculation Evaluated the discount rates used in the calculation for its reasonableness of the range, with reference to government bond rates

Responsibilities of the accountable officer for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

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

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

https://www.auasb.gov.au/auditors_responsibilities/ar6.pdf

This description forms part of my auditor's report.

Statement

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

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

Prescribed requirements scope

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



29 August 2024

David Adams
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

ANNUAL REPORT 2023-2024
Department of Child Safety, Seniors and Disability Services
<https://www.dcssds.qld.gov.au>