

ANNUAL REPORT 2023–2024

Department of
Youth Justice



Acknowledgement of Country

The Department of Youth Justice respectfully acknowledges the First Nations people in the state of Queensland and acknowledges the cultural and spiritual connection that Aboriginal and Torres Strait Islander peoples have with the land and sea.

We respectfully acknowledge Aboriginal people and Torres Strait Islander people as two unique and diverse peoples, with their own rich and distinct cultures, resilience, and strengths. We specifically acknowledge the unique history and cultural heritage of Aboriginal and Torres Strait Islander peoples as the First Peoples of Australia.

We pay our respect to the Elders past and present. We are dedicated to the inclusion of cultural knowledge and values as critical factors in the development, implementation, and evaluation of strategies and actions to support First Nations people.

About this report

Purpose

This annual report summarises financial and corporate performance information about the Department of Youth Justice (DYJ or the department) for 2023–2024. It has been prepared in accordance with the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019*, and the Annual Reporting Requirements for Queensland Government agencies.

Enquiries and further information

This annual report, including additional information not reported in the published version, is available online: <https://desbt.qld.gov.au/youth-justice/publications-reports>.

Contact details for additional hard copies

Website: <https://youthjustice.qld.gov.au>
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Interpreter services



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, please call Translating and Interpreting Service (TIS National) on telephone 131 450 and we will arrange an interpreter to effectively communicate the report to you.

Open data

DYJ's implementation of the Queensland Language Services Policy during 2023–2024 is available online: www.data.qld.gov.au.

For 2023–2024, DYJ had no expenditure to report for overseas travel and for consultancies.

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Attribution

Content from this annual report should be attributed as:

The State of Queensland, Department of Youth Justice Annual Report 2023–2024.

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Letter of compliance

11 September 2024

The Hon Dianne Farmer MP
Minister for Education and Minister for Youth Justice
PO Box 15033
CITY EAST QLD 4002

Dear Minister,

Following machinery of government changes implemented in December 2023, the former Department of Youth Justice, Employment, Small Business and Training was restructured. The Department of Youth Justice is now a standalone department.

I am pleased to submit, for presentation to the Parliament, the Annual Report 2023–2024 and financial statements for the Department of Youth Justice.

Department of Youth Justice financial information for 1 July 2023 to 30 December 2023 is documented in the Annual Report for the Department of Employment, Small Business and Training.

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies* and as outlined in the compliance checklist (refer to Appendix 1).

Yours sincerely,



Robert Gee APM BBus MPA GAICD
Director-General
Department of Youth Justice

Message from the Director-General

Our purpose is to keep the community, staff, and young people safe when holding young people to account and reduce reoffending. The department has focused on reducing youth crime, supporting victims, and addressing the root causes of offending to improve the lives of all Queenslanders.

The nature of youth crime has become increasingly complex and visible, driven by factors such as the rise in domestic and family violence, substance misuse—particularly methamphetamine use, the influence of social media, and the level of disadvantage often associated with a lack of family support. New challenges require different approaches and solutions, including intensive and holistic responses to serious repeat offenders where young people with the most complex needs are responded to in a timely and appropriate way.

The number of young people with a proven offence continues to decline substantially. Over the past five years, there has been a 30 per cent reduction and of the smaller cohort of young offenders, the challenge of serious repeat offenders remains. The number of serious repeat offenders in Queensland and other jurisdictions has risen significantly over recent years. Recent trends this financial year have shown a significant drop in the average daily number of serious repeat offenders and the department is working with partners and the community to sustain this promising reduction.

Independent assessment shows there has been improvement in system leadership but there is always more to be done to overcome the challenge presented by increasingly complex offenders. The department continues to address these challenges with agile and evidence-based programs proven to reduce offending and reoffending.

Investment and intervention in the earliest years of a young person's life—well before offending occurs—has been demonstrated to reduce offending and there has been significant new investment across Queensland in this regard. The department has implemented processes that are aimed at identifying risk within families and young people earlier, such as Early Action Groups, where multiple agencies come together to work with extended families and young people from eight years of age.

This work is being done at the same time as a relentless focus continues on the immediate issues of offending, particularly serious repeat offending. Efforts to increase support of Multi-agency Collaborative Panels by all key criminal justice and human service agencies have been a significant focus across the state. While the drop from a high of 497 serious repeat offenders on an average day to below 400 is promising, sustained efforts that prioritise immediate risk balanced with medium to long-term efforts to prevent offending in the first place need significant coordination and relentless daily focus.

To meet new challenges, the department has updated its practice framework, ensuring our policy and program development and frontline service delivery reflect the latest evidence-based research. We have continued to foster partnerships with organisations across the state, including Queensland Police Service (QPS) and not-for-profits, as they are essential to effective delivery of comprehensive youth justice services across Queensland.

Substantial investments in infrastructure have been made to improve youth detention capacity with new youth detention centres. Early works have commenced at Woodford and the department is ready to commission the Wacol Remand Facility as a youth detention centre when it is completed. The new centres, along with a new centre at Cairns, will provide evidence-based support and services to young offenders while holding them accountable for their actions.

Investment in programs and initiatives that reduce reoffending has increased. Intensive Case Management (ICM) has been expanded to 16 locations with more to come in 2024–2025. Five new Youth Co-Responder Teams were established with two more planned for 2024–2025. Continued investment in the Transition to Success (T2S) program has resulted in partnerships with local businesses, schools, councils, and communities, and we have launched trials of Intensive On Country programs.

The department continues to focus on the overrepresentation of Aboriginal and Torres Strait Islander young people in the justice system. In 2023–2024, funding included 16 Aboriginal Community Controlled Organisations and \$15 million to deliver 26 services to improve community safety, address the causes of offending behaviour, and reduce overrepresentation.

The Queensland Aboriginal and Torres Strait Island Child Protection Peak (QATSICPP) was announced as the Youth Justice Peak on 16 May 2024, meeting a key recommendation of the Queensland Family and Child Commission's *2023 Children's Rights Report*. A key role of the Youth Justice Peak will be to build capability in the sector to deliver effective services. Non-government organisations help deliver youth justice services across the state, extending our reach and impact. Together, this work has a shared goal of reducing youth crime, supporting victims, and keeping the community safe.

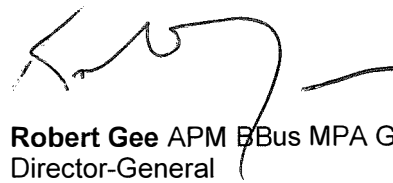
The welfare and human rights of young people in our care is critical. The department has changed practice to improve outcomes across regional service delivery and within detention centres, with particular emphasis on appropriate use of restrictive practices, including separations. The department had significant challenges with staff shortages in previous years and efforts to address this have been positive. The challenge of recruiting and retaining skilled staff with the right values continues, given the very competitive labour market across Queensland. This report demonstrates the department's continued focus on supporting staff with infrastructure, improved conditions, safety, training, and technology.

In November 2023, the Independent Ministerial Advisory Council (IMAC) was established to provide advice to the Queensland Government on reforming the criminal justice system. The Youth Justice Reference Group was formed to provide advice to the Minister and to the department in 2019. There is a broad range of stakeholders representing victims, young people, First Nations people, academia, retailers, criminal justice and human services sectors and peaks. The department has made every effort to support the Council and the Reference Group and values the advice it receives. I pay particular thanks to, and recognise the commitment of, the individuals involved.

The vital role communities play in preventing youth crime is also recognised with significant local action through the Targeted Responses to Youth Crime grants and Community-based Crime Action grants. These grants enable communities to identify local youth crime issues and areas of community concern and deliver local solutions.

By continuing to listen to the community, victims, experts, and service providers, the department will ensure our strategies are effective and grounded in real-world insights. As new evidence emerges or circumstances change, the department continues to demonstrate agility to adapt programs accordingly.

Most importantly, I extend my gratitude to our dedicated staff, stakeholders, and partners. Together, significant progress continues with challenging work. There is a strong foundation to strengthen community safety, to support victims and to ensure better economic and social outcomes for Queensland.

A handwritten signature in black ink, appearing to read 'Robert Gee', with a long horizontal line extending to the right.

Robert Gee APM BBus MPA GAICD
Director-General
Department of Youth Justice

Our department

Our strategic objectives

Youth Justice Reduce reoffending by holding young people to account for their offending behaviour and ensuring youth justice supervision focuses on improving social, economic, civic participation, and cultural connection.

First Nations Reduce the disproportionate representation of Aboriginal and Torres Strait Islander young people in the youth justice system.

Our vision

Safe communities through young people having a positive future.

Our purpose

To keep the community safe by holding young offenders accountable and reducing the rate and severity of offending.

Our values

The way we operate is driven by our commitment to the Queensland Government values of:

- customers first
- ideas into action
- unleash potential
- be courageous
- empower people.

We value and respect Aboriginal and Torres Strait Islander cultures in all that we do.

We respect, protect, and promote human rights in our decision-making and actions.

Our contribution to government objectives for community

The department supports and actively implements the Queensland Government's objectives for the community as follows:

Good jobs: Good, secure jobs in our traditional and emerging industries

Supporting jobs – by providing funding to non-government service providers and Aboriginal and Torres Strait Islander organisations, and by working across government agencies to support jobs and job pathways that contribute to the diversification of the Queensland economy.

Investing in skills – by funding programs and service initiatives that provide skill development and training opportunities to young people in the youth justice system.

Better services: Deliver even better services right across Queensland

Backing our frontline services – by delivering culturally safe and responsive frontline services.

Keeping Queenslanders safe – by delivering continuous services across all regions to ensure the health, safety, and wellbeing of our staff and young people.

Connecting Queensland – by providing services that improve social outcomes and greater social inclusion for our staff, young people, families, and communities.

Great lifestyle: Protect and enhance our Queensland lifestyle as we grow

Growing our regions – by providing funding to regional non-government service providers and Aboriginal and Torres Strait Islander organisations to attract people, talent, investment, and economic prosperity to regions.

Honouring and embracing our rich and ancient cultural history – by respecting self-determination for Aboriginal and Torres Strait Islander families to safely care for their young people. We support Aboriginal and Torres Strait Islander communities with services that are accessible, culturally respectful, and safe to help young people thrive.

Our operating environment

Machinery of government changes

As part of the machinery of government (MoG) change, effective 18 December 2023, the Department of Youth Justice was established as a new department. Previously, DYJ formed part of the Department of Youth Justice, Employment, Small Business and Training.

The MoG change did not impact frontline services and was implemented within existing budgets. Positive and important professional relationships with staff from the Department of Employment, Small Business and Training were developed and are enduring.

To ensure business continuity and reduce duplication of functions, DYJ continued to access and leverage services and skills from the Department of Child Safety, Seniors and Disability Services through a Memorandum of Understanding (MOU). The MOU covers professional standards, right to information, legal services, Information and Communication Technology (ICT) Services, and some finance functions.

Financial statements for the period 1 July 2023 to 31 December 2023 can be found in the annual report for the Department of Employment, Small Business and Training. Non-financial performance information for the period as at 30 June 2024 can be found in this report.

Environmental factors

The major environmental factors that impacted DYJ and its service delivery during 2023–2024 involved:

1. the rising public profile of youth justice
2. acknowledgement of psychosocial impacts as a workforce health and safety issue
3. challenging labour market
4. escalating expenses resulting from inflation.

Strategic risks

The strategic risks we manage include:

1. harm to community
2. harm to young people in our custody
3. meeting demand for youth detention centre capacity and services
4. health and safety of employees, contractors, and visitors.

Strategic opportunities

The strategic objectives we leverage include:

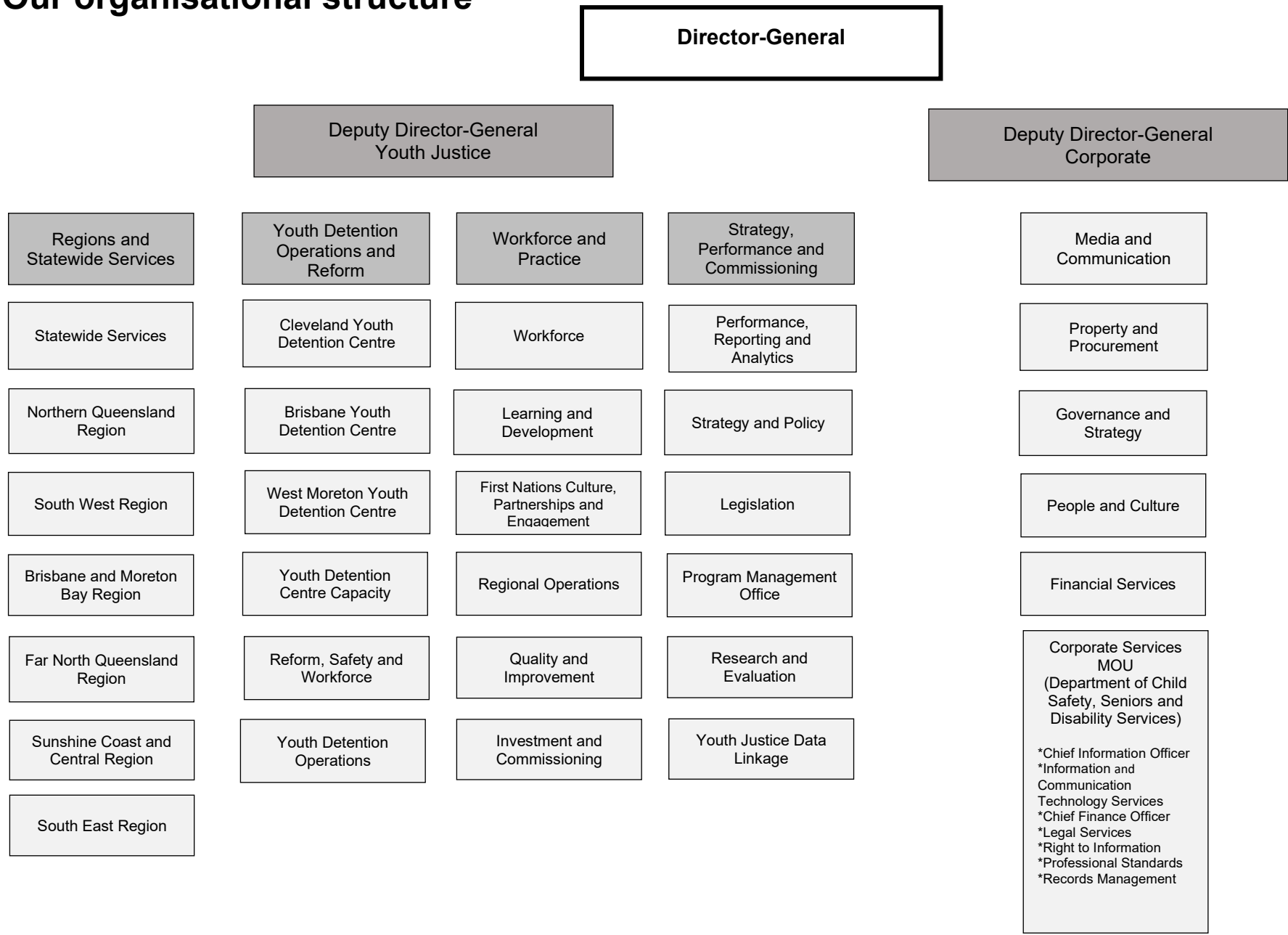
1. partnering, collaborating, and co-designing programs and solutions with others, including place-based responses
2. building more culturally safe, diverse, and capable practices
3. leveraging local and global knowledge and stimulating innovation at all levels
4. developing and implementing programs reflecting current priorities, meeting both government and community expectations
5. engaging victims of crime to address the harms caused by offending
6. integrating our services with others to maximise impacts on young people.

Our legislation

Information about the legislation and responsibilities administered by us is available at:

- <https://desbt.qld.gov.au/youth-justice/our-department/our-legislation/governing-legislation>
- the Queensland Government Administrative Arrangements Order webpage: <https://www.qld.gov.au/about/how-government-works/government-responsibilities>.

Our organisational structure



Our key achievements

The department delivered the following key achievements during 2023–2024:

Overarching

- In June 2024, the new *A Safer Queensland – Queensland Youth Justice Strategy 2024–2028* was introduced, focusing on prevention, intervention, detention, and support for victims of youth crime. This strategy provides a structured, evidence-based approach to manage youth crime and reduce offending by young people. It will continue to be guided by emerging evidence and the core learnings from our work, enabling us to address youth crime throughout Queensland, leading to safer communities and fewer victims of crime.
- The Queensland Aboriginal and Torres Strait Island Child Protection Peak (QATSICPP) was announced as the Youth Justice Peak in May 2024. The Youth Justice Peak will assist in developing effective youth crime intervention and prevention strategies and address the overrepresentation of Aboriginal and Torres Strait Islander young people in the Queensland youth justice system and youth detention, aligning with the National Agreement on Closing the Gap.
- Evaluations and reviews of Youth Justice programs were delivered, including Queensland Youth Partnership Initiative Review (August 2023), Community Youth Response and Diversion (December 2023), and Youth Co-Responder Teams (June 2024), to assess program performance and ensure they are meeting objectives and adapting to changing needs.
- The Youth Justice practice framework was updated to ensure our policy and program development, and frontline service delivery are guided by the latest evidence-based research.

Supporting victims

- Continued restorative justice processes with \$5 million of additional funding to ensure victims participating in these processes are supported through the timely management of cases, with additional resources to be appointed in 2024–2025.
- Continued implementation of the Legal Affairs and Safety Committee recommendations from their Inquiry into support provided to victims of crime.

Prevention and early intervention

- Continued support of the JTYouGotThis program for young people at risk of further engagement with youth justice, commenced in Cairns in 2023 and Mount Isa and Townsville in 2024.
- Commenced the Ted Noffs Foundation residential program for 14 to 17-year-olds, addressing their experiences with drugs and alcohol, complementing the existing day program.
- Established Early Action Groups in Cairns and Mount Isa to provide earlier intensive coordination of services and support to young people and their families at risk of falling into a cycle of crime, expanding on the Early Action Group established under the Townsville Stronger Communities initiative.
- Early work and co-design of a Neuro Ability Support Service to deliver a person-centred navigator and advocacy pilot that targets young people under the age of 18 who have a neurodevelopmental or intellectual disability and who are in contact with the youth justice system.

- Expanded the Intensive Bail Initiative program to manage young people's compliance with bail conditions in Mount Isa and Toowoomba.
- Commenced Ted Noffs Foundation Street University in Townsville.
- Commenced Youth Co-Responder Teams in South Brisbane and Ipswich to provide a visible 24/7 response to young people at risk of offending or reoffending, and to build community confidence following the successful roll-out of this initiative in 11 locations across Queensland since 2020.

Intervention

- Expanded the Intensive Case Management initiative to work with young people who have multiple or complex needs and are at a high or very high risk of reoffending. ICM holds young people accountable for their offending while supporting them and their families to build resilience, develop pro-social skills, and make positive choices.
- Commenced development of a neurodevelopmental framework, gendered framework, and domestic and family violence framework to ensure vulnerable young people receive the right supports at the right time.
- Funded the Targeted Responses to Youth Crime grants which enables local communities to receive funding for new ideas and projects that support young people who are, or could become, serious repeat offenders to change their behaviours and improve community connection.
- Funded the Community-based Crime Action grants to provide culturally responsive community-based projects that address youth crime, based on identified local needs and service system gaps.
- Built capacity and understanding by frontline staff regarding the National Disability Insurance Scheme (NDIS) eligibility criteria, diagnosis requirements, and assessment processes in partnership with NDIS representatives to ensure young people who are eligible can access NDIS support.

Detention

- Commenced construction of the new therapeutic Youth Detention Centre in Woodford – the first of two new centres to be built.
- Commenced the utilisation of the Caboolture Watchhouse for young people in partnership with the Queensland Police Service (QPS) and other agencies, including Queensland Health and the Department of Education.
- Ongoing partnership with QPS to support the construction of the Wacol Youth Remand Centre – on track to open in late 2024.
- Continued driving staff recruitment and training activities, which has significantly improved staffing levels and retention.
- Changed reporting and governance to ensure workforce strategy, performance reporting and monitoring, and operations to continue to focus on appropriate use of separations. This included redeployment of staff to Townsville from Brisbane, these changes have seen positive changes resulting in a 50 per cent reduction in time spent in separations at Cleveland Youth Detention Centre.
- Invested in programs for young people in youth detention which are tailored to meet individual risk and need, including:
 - educational, vocational training and skills offered through the Department of Education
 - targeted cultural programs
 - speech and language programs
 - sport, recreation, and fitness programs
 - life skills programs

- targeted health programs offered through Queensland Health, including mental health, group therapy programs, and problematic substance use intervention
- behavioural change programs focused on key issues, including domestic and family violence, emotional regulation, and aggression replacement programs.

Financial performance summary

This financial summary of the department's performance and position includes a statement by the Chief Finance Office and an overview of the key financial information for the period of 1 January 2024 to 30 June 2024. A complete view is provided in the financial statements section of this report.

Financial performance

The Department of Youth Justice was formed in the December 2023 MoG changes with financials reported from 1 January 2024 to 30 June 2024. The department's 2023–2024 total income was \$221.7 million and total expenses were \$219.9 million, resulting in a net surplus of \$1.9 million for the year.

Table 1: Summary of financial results of the department's operations

Category	2023–2024 Actual \$'000	2023–2024 Adjusted Budget \$'000
Total income	221,744	220,095
Total expenses	219,878	220,095
Operating result for the year	1,866	-

Income

The department's primary source of income in 2023–2024 was appropriation revenue from the Queensland Government for the provision of services. Other revenue mainly relates to user charges and fees derived from the operation of the Outlook facilities for services provided.

Table 2: Income by category for the year ended 30 June 2024

Category	2023–2024 Actual Percentage	2023–2024 Actual \$'000
Appropriation revenue	99.52%	220,678
User charges and fees	0.23%	515
Grants and other contributions	0.07%	164
Other revenue	0.17%	374
Gain on disposal of assets	0.01%	13
Total revenue	100%	221,744

Expenses

The department incurs most of its expenditure in ensuring youth justice supervision focuses on improving social, economic, civic participation, and cultural connection. The services are delivered through frontline service delivery and contracts with non-government organisations. As a result, the two largest expense categories are employee expenses, and supplies and services.

Table 3: Expenses by category for the year ended 30 June 2024

Category	2023–2024 Percentages	2023–2024 \$'000
Employee expenses	66.55%	146,328
Supplies and services	25.44%	55,930
Depreciation	3.13%	6,890
Grants and subsidies	2.45%	5,385
Other expenses	2.38%	5,239
Impairment losses	0.05%	106
Total expenses	100%	219,878

Financial position

The net assets position or total equity reported in the financial statements shows the net worth of the department. As at 30 June 2024, this was \$630.9 million.

Table 4: Summary of financial position – Assets, Liabilities and Equity

Category	2023–2024 Actual \$'000	2023–2024 Adjusted Budget \$'000
Total assets	668,817	550,220
Total liabilities	(37,916)	(7,181)
Net assets	630,901	543,039
Contributed equity	595,146	543,039
Accumulated surplus (deficit)	1,866	0
Asset revaluation surplus	33,889	0
Total equity	630,901	543,039

Assets

The department's held assets as at 30 June 2024 totalled \$668.8 million, consisting primarily of \$38.5 million in cash and \$597.9 million in property, plant, and equipment.

Liabilities

The department's liabilities as at 30 June 2024 totalled \$37.9 million, consisting primarily of \$28.8 million in payables and \$7.8 million in provisions for employee entitlements.

Equity

The department's equity as at 30 June 2024 totalled \$630.9 million, consisting primarily of \$595.1 million contributed equity, a \$33.9 million asset revaluation surplus, and \$1.9 million accumulated surplus.

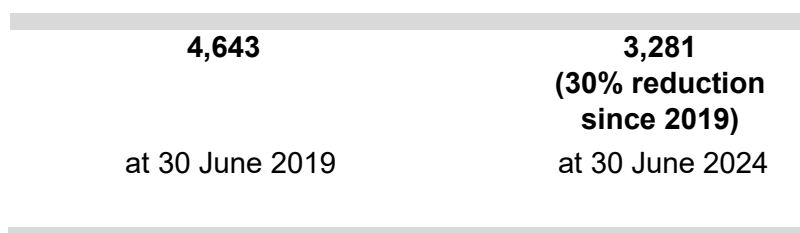
Statement by the Chief Finance Officer

In accordance with the requirements of the *Financial Accountability Act 2009*, the Chief Finance Officer has provided the Director-General with financial statements confirming the financial internal controls of the department are operating efficiently, effectively, and economically in conformance with section 38 of the *Financial and Performance Management Standard 2019*. The statement was presented at the Audit and Risk Committee meeting in August 2024. The Chief Finance Officer has fulfilled the minimum responsibilities required by the *Financial Accountability Act 2009*.

Service delivery performance highlights

Keeping Queenslanders safe through preventing offending and reducing reoffending by young people.

Distinct young people with a proven offence: snapshot as at 30 June 2024



- 43 per cent of young people who have a finalised court appearance never return to the youth justice system.

In 2023–2024, we worked collaboratively with government and stakeholders to continue reforming the youth justice system to make our communities safer, address the causes of offending, and reduce youth crime in Queensland.

Our key service delivery achievements include:

1. expanding Intensive Case Management to intensively support young offenders aged 13 to 17 and their families to help break the cycle of crime. The recent expansion includes Brisbane, Logan, Toowoomba, Moreton, Gold Coast, Rockhampton, Cairns, and Ipswich
2. expanding the Stronger Communities initiative to bring together police and other key government agencies to provide intensive coordination of services to young people aged 8 to 16 who are at risk of falling into a cycle of crime; expanded into Mount Isa and Cairns
3. supporting locally based solutions to youth crime by approving 97 grants for local projects across the state
4. expanding Youth Co-Responder Teams comprised of dedicated police and Youth Justice workers who provide a rapid response targeting young people at risk of offending and supporting young people on bail. YCRTs were expanded into Toowoomba, Fraser Coast, Mount Isa, Ipswich, and South Brisbane
5. supporting the expanded trial of electronic monitoring into Cairns, Mount Isa, and Toowoomba, while also including young people aged 15 in all trial sites as a condition of bail
6. commencing construction of a new youth detention centre at the Woodford Correctional Precinct and securing a site for a new youth detention centre in Cairns. These centres will use contemporary therapeutic models of detention to address the complex causes of offending, focusing on mental health support, individualised treatment plans, rehabilitation, and reintegration of young offenders into our communities
7. expanding intensive bail support services to help young people and their families, and to support compliance with bail; expanded into Cairns, Mount Isa, and Toowoomba
8. supporting ongoing diversionary responses to young people engaging in anti-social behaviour, including after-hours support, cultural mentoring, and alternative opportunities and activities for at-risk young people

9. working with the Queensland Police Service to fast-track a new remand facility at Wacol to increase remand bed capacity. This project is being led by QPS with operations set to commence as soon as possible after completion and commissioning
10. supporting the rehabilitation of First Nations young people through On Country programs that provide culture-based supervision by Elders
11. expanding intensive case management to hold more young people accountable for their offending while supporting them and their families to build resilience, develop pro-social skills, and make positive choices
12. supporting Youth Justice workers to participate in Taskforce Guardian in partnership with QPS to target high-risk offending, provide specialist support, and supplement local resources across Queensland
13. implementing significant changes to increase the effectiveness of Multi-agency Collaborative Panels (MACPs) with key government and non-government organisations, including QPS, Child Safety, Education, Housing, and Health. MACPs operate in 20 locations, assisting in identifying and addressing barriers and challenges to meet the needs of individual young people charged with offences or at risk of being charged with offences
14. developing community-based and First Nations-led solutions as outlined in the *A Safer Queensland – Queensland Youth Justice Strategy 2024–2028*. This focus also underpins the Queensland Government’s participation in the National Agreement on Closing the Gap which specifically addresses the overrepresentation of First Nations young people in the criminal justice system
15. holding the position of Chair of the Australian Youth Justice Administrators (AYJA), operating as collective body of senior executives administering youth justice from each Australian state and territory and New Zealand. The AYJA is committed to supporting an evidence-based approach to youth justice
16. supporting measures to reduce the overrepresentation of First Nations young people in the youth justice system, including the trial of On Country programs, cultural support in watchhouses, cultural mentoring, Family-led Decision Making, and cultural family partnerships. Trialling of a new Intensive On Country program will also commence in 2024–2025, providing an intensive cultural and residential experience for a longer period than the existing On Country program. The \$24 million investment is part of the *Community Safety Plan for Queensland* to help break the cycle of youth reoffending, leading to reduced offending and fewer victims of crime.

Case studies

Case study 1: Intensive Case Management

Sarah (not her real name) is a 17-year-old who has experienced complex and challenging issues which led to her involvement with the criminal justice system from the young age of 12.

With a history of various criminal activities, including robbery, assault, motor vehicle and property-related offenses, Sarah's life trajectory was not a positive one.

Like many other young people who offend, Sarah was using drugs, fighting with her family, and disengaged from the education system.

She had been remanded in custody on five separate occasions for over 195 nights. But, following the intervention of a Youth Justice Intensive Case Management team, Sarah's trajectory began to change.

An Intensive Case Management worker supported Sarah and her family and encouraged them to address the factors that were leading to her offending behaviour.

Through a combination of family sessions, emotional regulation techniques, mental health support, and substance use intervention, Sarah has made significant strides in turning away from her criminal past.

The Intensive Case Management worker also helped Sarah's mother access support from community agencies, engage with a counselling service, and develop appropriate strategies to best support Sarah.

Sarah's communication and relationship with her family has significantly improved and she feels well supported by her mother. Sarah's mother also feels confident she now has the skills and resources to better support her daughter to lead a positive and fulfilling life.

Sarah has not reoffended since June 2023 and is now engaged with a job provider agency to obtain employment.

Intensive intervention and support have helped to stop offending and keep the community safe.

Case study 2: Transition to Success

Transition to Success (T2S) is an education and training program delivered by the Department of Youth Justice. The program is delivered in a local community setting giving young people a chance to work toward a future not defined by their past. By partnering with schools, not-for-profit organisations, registered training organisations (RTOs) and businesses, T2S helps young people lower their risk of reoffending by engaging with education, training, and employment.

This year, DYJ partnered with Arts Queensland and the Regional Arts Support Network to support a 14-week pilot program in Townsville that saw young people involved in the youth justice system, and their families, build knowledge and interest across various arts mediums.

Arts in Youth Justice, a part of the T2S program, engaged and partnered with local First Nations artists, communities, and organisations to design and deliver the program. This was achieved via workshops with Umbrella Studios, Wearable Arts Creative, Black Eye Theatre, Les Tanna, and local cultural artists.

Seven young people completed the program in June 2024 and artworks produced by participants throughout the program were displayed at their graduation.

This arts-based pilot was one component of the broader T2S curriculum in Townsville, which also included all seven young people graduating with a Certificate II in Conservation and Ecosystem Management, Learner Driver's Permit and Construction White Card.

Following graduation, four of the young people identified employment opportunities in their fields of study.

As part of Arts in Youth Justice component, young people produced a short film showcasing the work of Indigenous Rangers on Magnetic Island, who they learned from as part of their completion of a Certificate II in Conservation and Ecosystem Management. The film was also presented at the Townsville T2S Graduation.

Along with Intensive Case Management, Multi-agency Collaborative Panels, Intensive Bail Services, Youth Co-Responder Teams, Taskforce Guardian, and core Youth Justice case management and evidence-based behaviour change programs like ART and CHART, T2S is one of many services and initiatives working with young people to reduce reoffending in Queensland.

Case study 3: Brisbane Youth Detention Centre

Sam (not their real name) was admitted to Brisbane Youth Detention Centre. Sam had previously been diagnosed with Foetal alcohol spectrum disorder (FASD) and had a current National Disability Insurance Scheme (NDIS) plan at the time of their admission.

Throughout their time in the detention centre, Sam was supported to continue participating in their required assessments and NDIS reviews. The NDIS reviews were focused on ensuring the current plan met Sam's needs while in detention.

Whilst in detention, Sam engaged in several positive activities, including the required training to obtain a White Card. A White Card, also known as a Construction Induction Safety certificate, is a mandatory requirement for anyone who wants to work on a construction site in Australia. To obtain a White Card, people need to complete a nationally recognised construction induction training course.

Before Sam was released from detention, a placement option was confirmed by the NDIS, which included youth worker support within their NDIS plan.

Sam was released from detention in March 2023 and did not record any further juvenile offences. The White Card Sam attained while in detention has helped them get a job in the building industry.

Case study 4: Restorative justice conferencing

When a young person commits an offence, they may receive a police caution, go to court, or be referred to a restorative justice conference by police or a Court Diversion Referral.

Restorative justice is in keeping with the Department of Youth Justice's goal of holding a young person accountable for their actions and supporting victims of crime. It involves a facilitated meeting between a young person who has committed an offence, and the people affected by the crime.

The process is intended to help the young person understand the harm they have caused and provides an opportunity for the victim to actively participate in an agreement on ways the young person can make amends.

After being charged with attempting to break into a café, a 15-year-old boy from Gladstone agreed to attend a restorative justice conference with the cafe owner as part of his rehabilitation. As is often the case, the young person had stopped going to school and had lost his way in life.

During the conference, the café owner asked the young person to resume his education and enrol in an eight-week Channelling Healthy Aggression Mentorship Program (CHAMP). The café owner tracked the young person's progress and, after hearing the teen had completed the CHAMP course, offered to help him explore a future employment opportunity through a contact that owned a mechanical workshop.

Additionally, the café owner gave the young person a cap with logos of a charity the café owner supports, encouraging him to reflect on how far he has come, rather than dwell on past mistakes.

The young person now acknowledges his mistakes and wants to finish school and make his mum proud.

Note: the names in the above case studies have been changed or withheld in the interests of privacy.

Our people

Our dedicated employees are essential for delivering government commitments and services to Queenslanders. They ensure safe communities by delivering real change and positive futures for Queensland's young people. The department has faced challenges in recruiting and retaining staff in some regions in youth detention centres. In 2023–2024, we improved staffing levels and continued to build a confident and capable workforce through significant recruitment and training activities across the state.

Our ethics and employee relations framework

Our ethical values underpin our workplace culture and management of employees. During 2023–2024, the department continued its commitment to maintaining high behavioural standards and supported employees to act with integrity through educational training and administrative policies and practices.

The *Industrial Relations Act 2016*, the *Public Sector Act 2022* and the following instruments comprise our employee relations framework:

- *Child Safety and Youth Justice Certified Agreement 2023*
- *Youth Detention Centre Certified Agreement 2023*
- *Queensland Public Service Officers and Other Employees Award – State 2015*
- *General Employees (Queensland Government departments) and other Employees Award – State 2015*
- *Youth Detention Centre Employees Award – State 2016*.

The department continued its commitment to transparency and accountability by complying with the public sector ethics principles set out in the *Public Sector Ethics Act 1994*.

Employees completed online, annual refresher training on the Code of Conduct for the Queensland Public Service, as well as on identification and dealing with fraud and corruption.

The department is committed to supporting ethical decision-making and has a policy and procedure to support the reporting of wrongdoing, including making public interest disclosures.

During 2023–2024, the department consulted with the Together Union and the Australian Workers' Union through the Agency Consultative Committee and related consultative forums regarding employee and industrial relations matters, including flexible workplace arrangements and workplace change.

Maintaining employee wellbeing

The department's Flexible Work policy and procedures include provision for flexible working hours, leave arrangements, part-time work, and job sharing.

During 2023–2024, the department continued to roll-out health, safety, and wellbeing support initiatives for its employees and encouraged participation through a range of activities, including:

- promoted the government’s free influenza vaccination program and flexible working arrangements to attend vaccinations during work hours
- offered Mental Health First Aid training to employees which provides a comprehensive support for employees experiencing mental health issues
- established new safety, health, and wellbeing roles to improve workplace health, safety, and wellbeing, and reduce injuries and illness for regional and statewide services
- delivered support services through Staff Wellness Officers in each youth detention centre, introduced Wellness Officers for our Youth Co-Responder Teams, and delivered services through external service providers across regional and statewide services regarding vicarious trauma and mental, health, and wellbeing early intervention programs
- undertook regular internal communications and campaigns throughout Safe Work Month and Mental Health Week each October
- continued to build awareness and to support a diverse and inclusive organisation through celebrating and promoting annual recognition events, including National Aborigines and Islanders Day Observance Committee (NAIDOC) Week, Disability Action Week, Harmony Week, IDAHOBIT Day, R U Ok? Day, and International Women’s Day
- continued to educate and inform our employees through *Diversity in Focus* campaigns on Aboriginal and Torres Strait Islander peoples, people with disability, cultural diversity, and LGBTQIA+ to create an informed and inclusive workplace
- provided information resources assisting employees with ergonomics to suit individual needs in the workplace
- implemented rehabilitation and return to work policy and procedures, and supported employees and their managers/supervisors on their return to work from injury and illness
- promoted an external employee assistance service providing free, professional, and confidential counselling services to assist employees and immediate family members with both personal and work-related problems
- provided an Aboriginal and Torres Strait Islander employee support line via our employee assistance provider.

The Queensland Government has formal support options in place for employees who are experiencing domestic and family violence. The department is committed to providing a positive, ethical, and healthy workplace, and recognises that employees may face difficult situations in their work and personal life, such as domestic violence. Staff undertook mandatory domestic and family violence training ‘Recognise, Respond, Refer’.

Workforce profile

Table 1. Workforce profile data

Total FTE for the Department of Youth Justice	FTE
Total FTE ¹	2,039
Occupation type by FTE	%
Frontline and frontline support	95%

Corporate	5%
Appointment type by FTE	%
Permanent	81%
Temporary	12%
Casual	6%
Contract	1%
Employment status by headcount	%
Full-time	75%
Part-time	23%
Casual	2%

Note:

¹ Data is based on Minimum Obligatory Human Resource Information full-time equivalents for the fortnight ending 28 June 2024 (the last full pay period for 2023–2024).

Valuing inclusion and diversity in our workplace

Table 2. Target Group data

Gender	Number (Headcount)¹	Percentage of total workforce (Calculated on headcount)
Woman	1,276	57.76%
Man	930	42.10%
Non-binary	3	0.14%
Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	1,276	57.76%
Aboriginal Peoples and Torres Strait Islander Peoples	144	6.56%
Employees with disability	58	2.66%
Culturally and Linguistically Diverse – Speak a language at home other than English	82	4.77%
Women in Leadership Roles	Number (Headcount)	Percentage of total Leadership Cohort (Calculated on headcount)
Senior Officers (classified, s122 and s155 combined)	22	50.00%

Senior Executive Service and Chief Executives (classified, s122 and s155 combined)	6	13.64%
Total Women in Leadership Roles²	28	63.64%

Note:

- 1 Data is based on Minimum Obligatory Human Resource Information full-time equivalents for the fortnight ending 28 June 2024 (the last full pay period for 2023–2024).
- 2 Women in Leadership Roles are considered those positions that are Senior Officer and equivalent and above.

Strengthening our workplace culture

Strategic workforce planning

During 2023–2024, the department continued to implement, review, and update effective human resources policies and practices, and progressed workforce planning initiatives to attract, recruit and retain an inclusive, diverse, and capable workforce. During the year, the department:

- completed the department’s annual Equity and Diversity Audit 2024 (based on the 2023 Working for Queensland results and September 2023 Aurion diversity data) to identify challenges and focus areas for improvement to inform the department’s *Equity and Diversity plan for 2024–2025* and continued the department’s membership with the Diversity Council of Australia who provide important resources and webinars to educate and inform our employees
- developed the department’s *Disability Service Plan 2023–2024*, ensuring people with disability have access to the same departmental services, information, and facilities that are available to the broader community
- delivered mandatory disability awareness training and implemented a suite of diversity and inclusion modules for youth justice staff
- reviewed the current Strategic Workforce Plan and commenced work on the new plan which involves analysing current workforce capabilities, forecasting future workforce needs, identifying gaps, and developing strategies to bridge those gaps
- commenced work on a new Employee Value Proposition, which is a unique set of benefits and rewards the department offers to its employees in return for their skills, capabilities, and experience. A strong EVP helps attract, retain, and engage employees by clearly communicating why the department is a great place to work
- commenced work on a Service Model Refresh which is a programmatic approach to ensure regional and statewide workforce and services can meet current and future needs.

We completed the department’s *Come together, talk together, walk together: Reframing the relationship plan 2023–2025*, which builds on the previous Cultural Capability Implementation Framework actions, demonstrating our continued commitment and progress.

This renewed focus on accountability and innovation will further enhance both individual and organisational cultural capability and demonstrates the department’s commitment to the responsibilities for supporting the *Public Sector Act 2022* reframed relationship with Aboriginal peoples and Torres Strait Islander peoples. Employees continued to undertake mandatory ‘Starting the Journey’ training.

We developed key strategies to drive diversity and inclusion, capability development, reward and recognition, talent acquisition, and wellbeing to ensure the department's workforce is diverse, agile, and capable and prepared for the current and future world of work.

Executive and senior leaders were supporting and driving engagement across key workforce management focus areas to implement Queensland public sector priorities and initiatives.

Managing high performance

High standards of performance and clear behavioural expectations are aligned to the Queensland Public Service values and are communicated to all employees through our policies, procedures, and online mandatory training. During 2023–2024, employee performance continued to be managed through annual performance and development plans.

The department worked in partnership with an external provider to develop supervision and positive performance management delivered to leaders across the State to ensure the department continues to focus on our performance as individuals and teams.

In supporting a high-performance culture, onboarding new employees and those transferring between teams we provide the information they require to transition into a new work environment and new role as quickly as possible. Prior to commencement of new employees, managers are provided with a new starter checklist and information to ensure seamless onboarding, to implement reasonable workplace adjustments where required, to assist employees with disability and support an inclusive and diverse workplace.

Overall, the department's Working for Queensland survey results were positive, showing employee engagement was seven per cent above the overall Queensland Public Sector and scores for connection to work and continuous improvement were eight per cent above the Queensland Public Sector.

Encouraging learning and preparing for the future of work

During 2023–2024, employees were actively supported and assisted with continued learning and development as part of their annual performance and development planning. The iLearn learning management system provided online mandatory training for employees to keep their knowledge current and remain informed on developments.

To further prepare and position the department for the future of work, the department:

- continued to deliver a diverse range of face-to-face and eLearning professional development opportunities for frontline staff, including leadership development, Q&A sessions for frontline managers, education sessions on various workforce topics
- continued to deliver Aboriginal and Torres Strait Islander Cultural Capability training and to support our Aboriginal and Torres Strait Islander employees to participate in the sector's Career Pathway program for development and leadership opportunities
- continued to develop and analyse our workforce data to understand trends and workforce issues in supporting workforce planning
- continued to participate in the sector's Strategic Workforce Council to address strategic issues for the Queensland Public Sector
- continued to participate in key sector-wide communities of practice coordinated by the Public Sector Commission such as talent acquisition, capability development, strategic workforce planning.

Recognising employee excellence

The department's new reward and recognition program will be implemented in the latter half of 2024. This program will provide a strong foundation for the ongoing informal and formal recognition of employees and promote excellence in service.

The department continued to recognise our employees and their ongoing commitment to public service through the presentation of public service medallions acknowledging ongoing service to the sector.

Early retirement, redundancy, and retrenchment

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

Our governance

Continuity in governance for Youth Justice has been maintained during successive MoG changes. We are committed to supporting good governance and improving internal accountability mechanisms to ensure governance operates effectively and transparently. These mechanisms enable us to support effective and efficient service delivery that is strongly aligned with our vision, purpose, and strategic objectives.

Our governance boards and committees

Audit and Risk Committee

The Audit and Risk Committee (ARC) is appointed by the Director-General and plays an important role in providing independent oversight of the department's governance, risk management, financial reporting process, and internal control oversight.

Membership

During 2023–2024, the ARC comprised the following members:

1. Chair (external, independent) – Karen Prentis
2. Member (external, independent) – Sally Noonan
3. Member (external, independent) – Peter Sheville
4. Member (external, independent) – Claire Alexander.

Invited guests:

- Deputy Director-General, Corporate Services
- Chief Finance Officer
- Senior Executive Director, Youth Detention Operations and Reform
- Director, Queensland Audit Office
- Manager, Queensland Audit Office
- Internal Audit Director, Deloitte
- ARC Secretariat, Deloitte.

Board of Management

The Board of Management (BoM) is the primary decision-making body of Youth Justice and drives our strategic objectives and vision. The BoM ensures activities align with, and achieve, government priorities and serves as the Youth Justice Work, Health and Safety Committee and approves decisions that have been endorsed by Demand and Resources Committee and the People and Culture Committee.

Membership

Chair – Director-General.

Standing members:

- Deputy Director-General, Youth Justice Services
- Deputy Director-General, Corporate Services
- Senior Executive Director, Workforce and Practice

- Senior Executive Director, Regions and Statewide Services
- Senior Executive Director, Strategy, Performance and Commissioning
- Senior Executive Director, Youth Detention Operations and Reform
- First Nations Representative.

Advisors

- Chief Human Resources Officer
- Chief Finance Officer.

Demand and Resources Committee

The Demand and Resources Committee (DRC) is a BoM sub-committee. It considers the impacts of demand and trends on Youth Justice services and the allocation of resources to meet demand. The DRC also considers options and makes recommendations regarding system and service delivery planning and design and endorses matters that have been discussed by the Executive Leadership Team. The DRC escalates endorsed decisions to BoM for decision.

Membership

Chair – Deputy Director-General, Youth Justice Services.

Standing members:

- Deputy Director-General, Corporate Services
- Senior Executive Director, Workforce and Practice
- Senior Executive Director, Regions and Statewide Services
- Senior Executive Director, Strategy, Performance and Commissioning
- Senior Executive Director, Youth Detention Operations and Reform
- First Nations Representative.

Advisors

- Chief Human Resources Officer
- Chief Finance Officer
- Director, Financial Management
- Director, Property and Procurement
- Director, Program Management Office
- Director, Governance and Strategy.

People and Culture Committee

The People and Culture Committee (PCC) is a BoM sub-committee that considers Youth Justice workforce perspectives, strategic workforce planning, employee value proposition and work, health, and safety (WHS) requirements. The PCC escalates endorsed decisions to BoM and serves as WHS Management Committee for local WHS committees to escalate to. The Committee escalates endorsed decisions to BoM for decision.

Membership

Chair – Deputy Director-General, Corporate.

Standing members:

- Chief Human Resources Officer.
- Representative/s, Workforce and Practice

- Representative/s, Regions and Statewide Services
- Representative/s, Strategy, Performance and Commissioning
- Representative/s, Youth Detention Operations and Reform
- First Nations Representative.

Our executive management

Robert Gee (APM, BBus, MPA, GAICD) Director-General

Robert (Bob) Gee is the Director-General for the Department of Youth Justice assuming the role in December 2023 and previously Bob served the Director-General of the Department of Youth Justice, Employment, Small Business and Training, Director-General for the Department of Agriculture and Fisheries and the Department of Youth Justice. Bob was also Chair of the Family Responsibilities Board, Deputy Police Commissioner, Regional Operations in the Queensland Police Service, the State Disaster Coordinator, a board member of the Queensland Reconstruction Authority, and the QPS Indigenous Champion. Bob is the Government Champion for Doomadgee.

Bob has diverse professional experience, having worked in central agencies, a university lecturer, and as a consultant across various industries. Additionally, he has held roles as a Chief Information Officer and served as a Commissioned Officer of Police for over two decades. Bob was a recipient of the Harvard Club of Australia Sir James Wolfensohn Scholarship in 2013.

Michael Drane (LLB, BJus – Critical Criminology and Public Administration) Deputy Director-General, Youth Justice Services

Michael Drane was appointed to the role of Deputy Director-General, Department of Youth Justice, in 2024. Michael was previously the Senior Executive Director, Youth Detention Operations and Reform, Department of Youth Justice. In this role, Michael lead and facilitated reforms to improve the youth justice system and enhance youth detention centre operations at the state's three youth detention centres.

Having previously served as Executive Director of the Brisbane Youth Detention Centre, Michael is an experienced senior executive with extensive knowledge and practice experience in the youth justice sector. He started his career as a youth worker with the former Department of Communities in 2003 and has since undertaken a wide range of policy, project and service delivery roles as a practitioner, manager and senior leader within youth justice and the broader criminal justice system. Michael directed the Independent Review into Queensland Youth Detention conducted in 2016 which led to several accepted recommendations being implemented to reform the delivery of services to young people in Queensland youth detention centres.

Michael completed a Bachelor of Justice, majoring in Critical Criminology and Public Administration, in addition to a Bachelor of Laws. In 2013, Michael was admitted as a legal practitioner in the Supreme Court of Queensland.

Michael has a strong personal commitment to improving the lives of young people who come into contact with the youth justice system.

Sarah Baster (BInfTech, MBA, GAICD)
Deputy Director-General, Corporate Services

Sarah Baster was appointed to the role of Deputy Director-General Corporate Services for the Department of Youth Justice in May 2024. Sarah is responsible for DYJ's corporate capabilities and governance frameworks that enable the department to meet its strategic objectives. Sarah's role develops and implements best practice policies, processes, and systems to manage the department's financial, digital, human, information, governance, and physical resources.

Sarah has extensive experience leading reform and innovation of government services, having delivered significant projects in line with agencies, shared services, and central agencies. In recent years, she has led the repurposing of CITEC, the creation of the Queensland Government Customer and Digital Group, and the development of a new operating model for Information Technology Partners across five departments. She has also worked with the Public Service Commission on developing data and benchmarks for machinery of government changes and models for corporate service delivery and, most recently, with the Queensland Police Service on their Corporate Services Improvement Program.

Sarah holds a Bachelor of Information Technology and Master of Business Administration. She is PROSCI certified and a Graduate of the Australian Institute of Company Directors.

Lisa Pollard (BA - Social Anthropology (Hons), PhD)
Senior Executive Director, Strategy and Performance

As a Senior Executive Director in Youth Justice since February 2020, Lisa Pollard has led youth justice strategy and performance. Previously, Lisa has led strategic and operational initiatives in Brisbane and regional areas and worked with diverse groups, including farmers, regional development organisations, local governments, and Aboriginal and Torres Strait Islander people. Lisa has also led change and improved cross-government coordination in the fields of infrastructure, and social and regional planning and development.

Lisa has previously worked as a professional services provider and in the non-government sector with Agforce Queensland and the Queensland Resource Council. She has a PhD in Social Impact Assessment in Australia.

Megan Giles (LLB, Executive Master of Public Administration)
Senior Executive Director, Regions and Statewide Services

Megan Giles has over 25 years' experience in public service leadership roles, predominantly in the areas of strategic policy and legislative reform with extensive experience in human services, including in child protection and family support, the justice sector, gendered violence prevention.

As the Senior Executive Director, Regions and Statewide Services, Megan is responsible for providing strategic and operational leadership and management for the delivery of community-based youth justice services across the department's six regions and 26 youth justice service centres.

Megan is a lawyer who practiced in criminal, family, and child protection areas of the law in private practice and within Legal Aid Queensland.

Joel Moat (BA-Psych (Hons), GradDipSocSc, BEd)
Acting Senior Executive Director – Youth Detention Operations and Reform

Joel Moat brings over 20 years of experience in the youth justice and human services sector. Previously, he served as the Executive Director at the Brisbane Youth Detention Centre, where he was pivotal in implementing transformative policies and programs.

Joel's extensive background in youth justice encompasses both strategic leadership and hands-on roles in various capacities. He has successfully overseen complex operational environments and projects, such as the current new youth detention centre build at Woodford and in Cairns.

Joel holds a Bachelor of Arts with Honours (Psychology), Graduate Diploma in Social Science (Psychology), and a Bachelor of Education. His career is distinguished by his commitment to enhancing youth justice systems and improving outcomes for young people in detention.

Darren Hegarty
Senior Executive Director – Workforce and Practice Reform

Having undertaken executive roles in both the Department of Child Safety and the Department of Youth Justice, Darren Hegarty has led a number of positive and significant reforms for children and young people in both the youth justice and child protection systems.

Notably within the Youth Justice portfolio, Darren oversaw the implementation within Youth Justice of Youth Co-Responder, Taskforce Guardian which were partnerships with the Queensland Police Service and the first of their kind in Australia.

Other significant reforms include the Youth Justice Strategy and Action Plans, Out of Home Care Reinvestment program, including Queensland's first Mental Health Recovery Residential, improved service delivery frameworks within the Department of Child Safety, targeted outcomes for Aboriginal and Torres Strait Islander families, stronger engagement with community Elder groups and Aboriginal and Torres Strait Islander service providers, and the refocused investment in Intensive Family Support for children and young people.

Risk management and accountability

The *Financial Accountability Act 2009* requires the accountable officer to establish and maintain appropriate systems on internal control and risk management.

The department's governance arrangements ensure risks are considered at all levels of the agency, with the Audit and Risk Committee overseeing the effective performance of our risk management framework and providing guidance and leadership around audit activities, financial reporting, fraud and corruption prevention, internal controls, and compliance.

Audit and Risk Committee

The Audit and Risk committee (ARC) is an independent advisory body directly responsible to, and supporting, the Director-General. It assists the Director-General to effectively discharge the legislative accountabilities under the *Financial Accountability Act 2009*, *Financial and Performance Management Standard 2019*, and other relevant legislation and prescribed requirements.

The ARC operates under its approved charter that outlines the committee's duties and responsibilities and has due regard to the *Queensland Treasury's Audit Committee Guidelines: Improving accountability and performance*.

- Chair (external, independent) – Karen Prentis
- Member (external, independent) – Sally Noonan
- Member (external, independent) – Peter Sheville
- Member (external, independent) – Claire Alexander.

Key achievements of the ARC include:

- reviewing and accepting the department's Financial Statements for 1 July 2023 to 30 June 2024 period
- overseeing the Internal Audit function and monitoring the implementation of accepted audit recommendations
- liaising with the Queensland Audit Office with respect to financial and performance audit activities
- reviewing the quarterly departmental risk reports and providing guidance for the mitigation of risks.

Due to the timing of the establishment of the standalone DYJ ARC, no payments were made to ARC committee members in the 2023–2024 year.

Internal Audit

The Internal Audit function is a key component of the department's overall governance and accountability structure. Internal Audit provides independent, objective assurance and advisory services to the department and the ARC that is designed to add value and improve the department's operations. Internal Audit is managed for the department through an external provider.

The department's Internal Audit operates under the powers pursuant to section 78 of the *Financial Accountability Act 2009* and the approved Internal Audit Charter. A key priority is to assist the Director-General to effectively discharge accountabilities under section 61 of the *Financial Accountability Act 2009*, by providing insight on how the department directly supports:

- establishing and maintaining appropriate systems of internal control and risk management
- determining whether compliance and fraud management are operating to prescribed requirements.

To achieve this and ensure compliance with section 26 of the *Financial and Performance Management Standard 2019*, in 2023-2024, Internal Audit delivered against a three-year plan which was developed in 2022. Internal Audits plans are developed in consultation with management and key stakeholders, and in alignment with the department's key risks and priorities. The internal audit plan was endorsed by the ARC and approved by the Director-General of DJJ prior to the MoG.

The ARC monitors the performance of the internal audit function. Progress against the plan is reported to the ARC on a quarterly basis. The completed internal audit reports include audit findings and associated recommendations for business improvement. Internal Audit monitors whether agreed remedial actions to address audit recommendations have been implemented and reports its findings quarterly to the ARC.

Internal Audit also provides advisory services in response to management requests and has maintained an effective working relationship with the Queensland Audit Office.

External scrutiny

The department is subject to several external review bodies and oversight agencies. Throughout 2023–2024, Queensland Government agencies conducted performance management system audits and whole-of-government audits.

More information, including reports tabled by relevant external review bodies, is available on the following websites:

- Child Death Review Board – www.cdrb.qld.gov.au/reports-and-publications/
- Coroners Court of Queensland – www.courts.qld.gov.au/about/publication
- Crime and Corruption Commission – www.ccc.qld.gov.au/publications
- Office of the Information Commissioner – www.oic.qld.gov.au/publications/reports
- Queensland Audit Office – www.qao.qld.gov.au/reports-resources/reports
- Queensland Family and Child Commission – www.qfcc.qld.gov.au/about-us/publications
- Queensland Ombudsman – www.ombudsman.qld.gov.au/
- Queensland Human Rights Commission – www.qhrc.qld.gov.au/resources/reports
- Queensland Parliament – www.parliament.qld.gov.au
- Office of the Public Guardian – www.publicguardian.qld.gov.au/aboutus/publications
- Youth Detention Inspectorate – www.ombudsman.qld.gov.au/detention-inspection.

Key reports

In September 2023, the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability tabled its final report. In April 2024, the interim report of the Youth Justice Reform Select Committee was tabled.

The department is responsible for the implementation of relevant recommendations from these reports which have been accepted or accepted in principle.

Complaints management

The department provides a complaints management system, in accordance with section 264 of the Queensland *Public Sector Act 2022*, which requires all Queensland Government departments to implement an effective complaints management system that complies with any Australian Standard concerning the handling of customer complaints.

In accordance with section 264 of the *Queensland Public Sector Act 2022*, by 30 September each year we are required to publish the following information on the department's website:

- number of customer complaints received by the department in the year
- number of those complaints resulting in further action
- number of those complaints resulting in no further action.

In 2023–2024, the department received 134 complaints:

- 79 resulted in further action
- 32 resulted in no further action (e.g. referred to another agency for action)
- 23 remain open – review still underway.

Human rights complaints

In 2023–2024, the department was notified of six formal human rights complaints by the Queensland Human Rights Commission:

- 5 related to services being provided to young people by another department, and
- 1 related to actions of the department towards a former staff member.

As at 30 June 2024, all six complaints were ongoing.

In 2023–2024, of the 134 customer complaints received, 93 were identified by the department where human rights were engaged, of which:

- 39 were investigated and unsubstantiated
- 22 were resolved through local management action
- 20 are subject to ongoing investigation (including by Professional Standards)
- 4 were investigated but had insufficient evidence to support the allegation or the complaint was identified as frivolous
- 8 were investigated and substantiated. Remedies and actions from these seven matters included performance discussions with staff members, opportunity for restorative conversations between young people and staff members, and a review of operations and practices.

This information can be found at www.publications.qld.gov.au.

Human rights

The department continued to implement the *Human Rights Act 2019* (HRA) and incorporate human rights considerations into its day-to-day operations and continued to be committed to respecting, protecting, and promoting human rights in our decision-making and actions.

Section 97(2) of the HRA requires that the department reports annually on details of actions taken during 2023–2024 to further the objectives of the HRA, including details of reviews we undertook of policies, practices or services undertaken in relation to their compatibility with human rights.

The department is continuing to implement the HRA by delivering on this commitment, addressing the drivers of youth crime, and better supporting young people and their communities.

To further objectives of the HRA during 2023–2024, the department has:

- continued to act and make decisions compatibly with human rights
- incorporated human rights into the department’s strategic planning processes
- ensured human rights are central to the development of policy and legislation
- ensured the mandatory online training module was available and completed by employees, including by new employees as part of the induction process
- ensured any potential human rights complaints were managed through effective and accountable internal processes
- Included proactive assessment of complaints to determine whether staff are acting in a way that is compatible with HRA
- included human rights obligations in relevant contract processes
- ensured human rights compatibility was considered as part of decision-making in every executive briefing note.

Information systems and recordkeeping

In 2023–2024, the department’s records management was managed under a Memorandum of Understanding by the Department of Child Safety, Seniors and Disability Services.

The department is committed to meeting its recordkeeping requirements under the:

- *Public Records Act 2002 (Qld)*
- *Financial and Performance Management Standard 2019*
- Queensland Government Enterprise Architecture
- Records Governance Policy
- whole-of-government information policies and standards.

The department implements appropriate strategies, processes, applications, and tools to ensure records of business activities are made and kept for as long as required, in accordance with the approved records retention and disposal schedules.

Information security attestation

In 2023–2024, the department’s mandatory annual Information Security compliance and reporting process was managed under a Memorandum of Understanding by the Department of Child Safety, Seniors and Disability Services. The Director-General attested to the appropriateness of the department’s information security risk management systems to the

Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and has met the technical requirements of the Information Security policy (IS18:2018) during the 2023–2024 financial year.

Communicating roles and responsibilities

As a commitment to good information governance and practices, the department:

- delivered mandatory online employee training in information security and information privacy to increase employee awareness of their role in good information security practices and responsibilities, with annual refresher training for all employees
- maintained published policies and guidelines that are accessible by all employees
- promoted Privacy Awareness Week to reinforce privacy rights, and employees' responsibilities and protection of information.

Whole-of-state government initiatives

During 2023–2024, the department was responsible for leading and providing significant contribution to the following whole-of-government programs and initiatives:

- *Community Safety Plan for Queensland*
- *A Safer Queensland: Youth Justice Strategy 2024–2028*
- *Closing the Gap – Target 11* – reducing the rate of Aboriginal and Torres Strait Islander young people in detention by at least 30 per cent
- *Women's Safety and Justice Taskforce – Hear her voice* – reports one and two
- *Homes for Queenslanders – Towards ending homelessness*
- *Better Care Together* – plan for Queensland's state-funded mental health, alcohol, and other drug services to 2027
- *Domestic and Family Violence Prevention Strategy 2016–2026*.

Appendices

Appendix 1 – Compliance checklist

		Annual report reference 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	6
Accessibility	Table of contents	ARRs – section 9.1	4
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	3
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	3
General information	Introductory information	ARRs – section 10	10-16
Non-financial performance	Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	10-11, 40
	Agency objectives and performance indicators	ARRs – section 11.2	10, 14-16, 20-24
	Agency service areas and service standards	ARRs – section 11.3	44
Financial performance	Summary of financial performance	ARRs – section 12.1	17-19
Governance – Management and structure	Organisational structure	ARRs – section 13.1	13
	Executive management	ARRs – section 13.2	33-35
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	31-33
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	25
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	38-39
	Queensland public service values	ARRs – section 13.6	10

Governance – risk management and accountability	Risk management	ARRs – section 14.1	36-37
	Audit committee	ARRs – section 14.2	36
	Internal audit	ARRs – section 14.3	36-37
	External scrutiny	ARRs – section 14.4	37-38
	Information systems and recordkeeping	ARRs – section 14.5	39-40
	Information Security attestation	ARRs – section 14.6	39-40
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	28-29
	Early retirement, redundancy, and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	30
Open Data	Statement advising publication of information	ARRs – section 16	2
	Consultancies	ARRs – section 31.1	2 – Nil
	Overseas travel	ARRs – section 31.2	2 – Nil
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	See audited financial statements from p. 45
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	See audited financial statements from p. 45

Note:

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

Appendix 2 – Glossary

Acronym	Title
ADHD	Attention-deficit/hyperactivity disorder
ARC	Audit and Risk Committee
ART	Aggression Replacement Training
AYJA	Australian Youth Justice Administrators
BoM	Board of Management
CHART	Changing Habits and Reaching Targets
DRC	Demand and Resource Committee
DYJ	Department of Youth Justice
FASD	Foetal alcohol spectrum disorder
GST	Goods and service tax
HR	Human Resources
HRA	<i>Human Rights Act 2019</i>
ICM	Intensive Case Management
ICT	Information Communication Technology
IDAHOBIT	International Day Against Homophobia, Biphobia and Transphobia
IMAC	Independent Ministerial Advisory Council
MoG	Machinery of government
MOU	Memorandum of Understanding
NAIDOC	National Aborigines and Islanders Day Observance Committee
NDIS	National Disability Insurance Scheme
PCC	People and Culture Committee
QATSICPP	Queensland Aboriginal and Torres Strait Island Child Protection Peak
Qld	Queensland
QPS	Queensland Police Service
QWS	Queensland Workforce Strategy 2022–2032
RTO	Registered training organisations
TAFE	Technical and further education
T2S	Transition to Success
WHS	Work Health and Safety
YCRT	Youth Co-Responder Team
YDC	Youth Detention Centre

Appendix 3 – Service areas and standards

The department's vision is to ensure safe communities through people having a positive future. The department's purpose is to keep the community safe by holding young offenders accountable and reducing the rate and severity of offending.

Youth Justice		
Service standards	2023–2024 Target/Est.	2023–2024 Actual
Effectiveness measures		
Percentage of orders supervised in the community that are successfully completed:		
<ul style="list-style-type: none"> Aboriginal and Torres Strait Islander young offenders Other young offenders All young offenders 	<p>83%</p> <p>90%</p> <p>85%</p>	<p>81%</p> <p>88%</p> <p>83%</p>
Proportion of young offenders who have another charged offence or are referred by Queensland Police Service to a Restorative Justice Conference within 12 months of an initial finalisation for a proven offence	69%	69%
Rate of young people aged 10 to 17 years who have contact with Youth Justice, per 10,000 population:		
<ul style="list-style-type: none"> Aboriginal and Torres Strait Islander young offenders¹ Other young offenders All young offenders 	<p>428</p> <p>32</p> <p>63</p>	<p>435</p> <p>31</p> <p>60</p>
Proportion of young people declared a serious repeat offender under the <i>Youth Justice Act 1992</i> out of all young people with a proven offence finalised ²	5%	1.5%
Average daily number of young people in detention centres, rate per 10,000 population:		
<ul style="list-style-type: none"> Aboriginal and Torres Strait Islander Other Total 	<p>46.1</p> <p>1.7</p> <p>5.3</p>	<p>46.5</p> <p>1.7</p> <p>5.0</p>
Youth detention centre utilisation rate	99%	99%
Efficiency measure		
Cost per young offender supervised in the community per day ³	\$363.71	\$412.03
<p>Notes:</p> <p>¹ The variance in the rate of Aboriginal and Torres Strait Islander young people in contact with the youth justice system is due to more young people having contact than forecast. Overall, there has been a 7% decrease since 2019–2020.</p> <p>² Declarations are made under section 150A of the <i>Youth Justice Act 1992</i>. The 2023–2024 Target/Estimate represented an initial estimation. The 2023–2024 Actual reflects the use to date.</p> <p>³ The variance in cost per young offender is attributable to an increased investment in supervising young people in the community.</p>		

Appendix 4 – Financial statement



**Department of Youth Justice
Financial Statements
For 2023-24
(as at 30 June 2024)**

Department of Youth Justice

Financial Statements

for the period from 1 January to 30 June 2024

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Department of Youth Justice
Statement of Comprehensive Income
for the period from 1 January 2024 to 30 June 2024

		Actual	Adjusted	Budget
			Budget ¹	Variance ²
		2024	2024	2024
	Note	\$'000	\$'000	\$'000
OPERATING RESULTS				
Income from continuing operations				
Appropriation revenue	4-1	220,678	218,317	2,361
User charges and fees	4-2	515	1,625	(1,110)
Grants and other contributions		164	153	11
Other revenue		374		374
Total Revenue		221,731	220,095	1,636
Gain on disposal of assets		13	-	13
Total income from continuing operations		221,744	220,095	1,649
Expenses from continuing operations				
Employee expenses	5-1	146,328	144,041	2,287
Supplies and services	5-2	55,930	58,628	(2,698)
Grants and subsidies		5,385	2,140	3,245
Depreciation		6,890	12,017	(5,127)
Impairment losses		106		106
Other expenses	5-3	5,239	3,269	1,970
Total expenses from continuing operations		219,878	220,095	(217)
Operating result from continuing operations		1,866	-	1,866
Other comprehensive income				
Items that will not be reclassified to operating result				
Increase in asset revaluation surplus	12-3	33,889	-	33,889
Total other comprehensive income		33,889	-	33,889
Total comprehensive income		35,755	-	35,755

¹ These figures represent budgeted figures as published in the latest Service Delivery Statement tabled in Parliament.

² An explanation of major variances is included at Note 17. These are the first financial statements for the Department of Youth Justice, commencing from 1 January 2024 in accordance with s40 of the Financial and Performance Management Standard 2019. As such, there is no prior year comparative reporting. Details are at Note 1 and 3.

The accompanying notes form part of these financial statements.

Department of Youth Justice

Statement of Financial Position as at 30 June 2024

		Actual	Adjusted	Budget
		2024	Budget ¹	variance ²
	Note	\$'000	\$'000	\$'000
Current assets				
Cash and cash equivalents	6	38,531	4,760	33,771
Receivables	7	9,512	4,530	4,982
Inventories		1,397	958	439
Other current assets		-	2,398	(2,398)
		49,440	12,646	36,794
Non-current assets classified as held for sale	8	21,500	-	21,500
Total current assets		70,940	12,646	58,294
Non-current assets				
Property, Plant, and equipment	9	597,877	537,574	60,303
Total non-current assets		597,877	537,574	60,303
Total assets		668,817	550,220	118,597
Current liabilities				
Payables	10	28,755	3,185	25,570
Accrued employee benefits	11	7,844	3,996	3,848
Other current liabilities		1,317	-	1,317
Total liabilities		37,916	7,181	30,735
Net assets		630,901	543,039	87,862
Equity				
Contributed equity	12-1	595,146	543,039	52,107
Accumulated surplus		1,866	-	1,866
Asset revaluation surplus	12-3	33,889	-	33,889
Total equity		630,901	543,039	87,862

¹ These figures represent budgeted figures as published in the latest Service Delivery Statement tabled in Parliament.

² An explanation of major variances is included at Note 17. These are the first financial statements for the Department of Youth Justice, commencing from 1 January 2024 in accordance with s40 of the Financial and Performance Management Standard 2019. As such, there is no prior year comparative reporting. Details are at Note 1 and 3.

The accompanying notes form part of these financial statements.

Department of Youth Justice

Statement of Changes in Equity for the period ended 30 June 2024

	Contributed equity	Accumulated surplus \$'000	Asset revaluation surplus \$'000	Total 2024 \$'000
Operating result				
Operating result from continuing operations	-	1,866	-	1,866
Other comprehensive income				
Net increase in asset revaluation surplus (Note 12-3)	-	-	33,889	33,889
Total comprehensive income for the year	-	1,866	33,889	35,755
Transactions with owners as owners				
Appropriated equity injections (Note 12-2)	22,703	-	-	22,703
Net transfers in from other Queensland Government entities – other (Note 3)	572,443	-	-	572,443
Net transactions with owners as owners	595,146	-	-	595,146
Balance at 30 June 2024	595,146	1,866	33,889	630,901

The accompanying notes form part of these financial statements.

Department of Youth Justice

Statement of Cash Flow for the period ended 30 June 2024

		Actual	Adjusted	Budget
		2024	Budget ¹	variance ²
	Note	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Inflows:				
Service appropriation receipts		220,871	170,443	50,428
User charges and fees		2,947	3,285	(338)
Grants and other contributions		164	153	11
GST input tax credits received from ATO		7,147	-	7,147
GST collected from customers		293	-	293
Other		280	(6,276)	6,556
Outflows:				
Employee expenses		(136,465)	(133,687)	(2,778)
Supplies and services		(50,472)	(50,235)	(237)
Grants and subsidies		(5,398)	(2,140)	(3,258)
GST paid to suppliers		(8,250)	-	(8,250)
GST remitted to ATO		(293)	-	(293)
Other		(1,390)	3,033	(4,423)
Net cash provided by operating activities	CF-1	29,434	(15,424)	44,858
CASH FLOWS FROM INVESTING ACTIVITIES				
Inflows				
Sales of property, plant, and equipment		13	21,500	(21,487)
Outflows:				
Payments for property, plant, and equipment		(30,160)	(10,397)	(19,763)
Net cash used in investing activities		(30,147)	11,103	(41,250)
CASH FLOWS FROM FINANCING ACTIVITIES				
Inflows:				
Equity injections		23,102	(2,500)	25,602
Outflows:				
Equity withdrawals			(32,322)	32,322
Net cash provided by financing activities		23,102	(34,822)	57,924
Net increase in cash and cash equivalents		22,389	(39,143)	61,532
Increase in cash and cash equivalents through restructuring		16,142	43,903	(27,761)
Cash and cash equivalents – closing balance	6	38,531	4,760	33,771

¹ These figures represent budgeted figures as published in the latest Service Delivery Statement tabled in Parliament.

² An explanation of major variances is included at Note 17. These are the first financial statements for the Department of Youth Justice, commencing from 1 January 2024 in accordance with s40 of the Financial and Performance Management Standard 2019. As such, there is no prior year comparative reporting. Details are at Note 1 and 3.

The accompanying notes form part of these financial statements.

Department of Youth Justice

Statement of Cash Flow for the period ended 30 June 2024

NOTES TO THE STATEMENT OF CASH FLOWS

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

	2024
	\$'000
Operating surplus/(deficit)	1,866
<i>Non-cash items included in operating result:</i>	
Depreciation and amortisation expense	6,890
Loss (gain) on disposal of non-current assets	603
<i>Change in assets and liabilities</i> ³	
(Increase) decrease in GST input tax credits receivable	(1,104)
(Increase) decrease in receivable	1,964
(Increase) decrease in Inventories	(383)
(Increase) decrease in other assets	11,369
Increase (decrease) in payables	5,551
Increase (decrease) in accrued employee benefits	1,361
Increase (decrease) in other liabilities	1,317
Net cash provided by operating activities	29,434

³ Changes in assets and liabilities represent their movement from initial transfer of these assets and liabilities as a result of Machinery of Government (MoG) changes to the end of the financial year.

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

1 Preparation information - basis of financial statement preparation

1-1 General information

The Department of Youth Justice ("the department") is a Queensland Government department established under the *Public Service Act 2022* and controlled by the State of Queensland, which is the ultimate parent. The department was established on 18 December 2023 as a result of the Public Service Departmental Arrangements Notice (No. 5) 2023, dated 18 December 2023. The department's financial reporting commences from 01 January 2024 in accordance with s40 of the *Financial and Performance Management Standard 2019*.

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

1-2 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 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 Flow 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 Standards have been early adopted for 2023-24.

1-3 Presentation

Currency and Rounding

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

Comparatives

The department was established as a result of the Public Service Departmental Arrangements Notice (No. 5) 2023, dated 18 December 2023. The department has no comparative reporting for the 2023-24 financial year.

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.

1-4 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.

1-5 Basis of measurement

The historical cost convention is used unless fair value is stated as the measurement basis. Inventories are measured at the lower of cost and net realisable value.

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

1 Preparation information - basis of financial statement preparation (continued)

1-6 The reporting entity

These financial statements include all income, expenses, assets, liabilities, and equity under the department control.

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

The department does not administer any activities on behalf of Whole- of- Government and all reported balances and transactions in these financial statements and notes are controlled.

1-7 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 7).

1-8 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/climate>

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.

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 under the Queensland Government's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate- related policies or directives.

2 Departmental objectives

The department's vision is to ensure safe communities through young people having a positive future. The department aims to achieve its vision for Queenslanders to be safe by holding young offenders accountable and reducing the rate and severity of offending through the following strategic objectives:

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

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

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

3 Machinery of Government (MoG) changes

Transfers in - controlled activities

Details of transfer: The Youth Justice Services transferred in from the renamed Department of Employment, Small Business and Training (DESBT).

Basis of transfer: Public Service Departmental Arrangements Notice (No.5) dated 18 December 2023.

Date of transfer: Effective from 1 January 2024.

Transactions related to Youth Justice Services from 1 July to 31 December 2023 (six months) are reported in the financial statements of the transferring department (DESBT) for year ending 30 June 2024.

The assets and liabilities transferred as a result of these changes were as follows:

	\$'000
Assets	
Cash	16,142
Receivables	10,372
Others	12,383
Non-financial assets held for sale	21,500
Property, plant, and equipment	532,105
	592,502
Liabilities	
Payables	(13,577)
Accrued employee benefits	(6,482)
	(20,059)
Net assets	572,443

The increase in net assets of \$572.443 million has been accounted for as an increase in contributed equity and is disclosed in the Statement of Changes in Equity.

Budgeted appropriation revenue of \$220.277 million was reallocated from the Department of Employment, Small Business and Training to the Department of Youth Justice as part of the Machinery of Government changes.

4 Revenue

4-1 Appropriation revenue

Reconciliation of payments from consolidated fund to appropriation revenue recognised in operation result.

	2024 \$'000
Adjusted budgeted appropriation	
Transfers from other departments - redistribution of public business	168,256
Unforeseen expenditure	52,615
Total appropriation received (cash)	220,871
Transfers of balances from other departments - Machinery of Government Changes	10,741
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(10,934)
Net appropriation revenue	220,678
Appropriation revenue recognised in statement of comprehensive income	220,678
Variance between adjusted budgeted and actual appropriation revenue	52,422

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

4 Revenue (continued)

4-1 Appropriation revenue (continued)

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 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 12-2.

Budget vs actual appropriation revenue – Refer to Note 17 for disclosure.

Unforeseen expenditure – additional departmental services were due to carry forward of funding from prior year and timing adjustments to various programs.

4-2 User charge

	\$2024
	\$'000
Revenue from contracts with customers	
Sales of Services ¹	515
	515
Total	515

¹Revenue for sale of services is from services provided at the three Outlook premises the department owns. Services provided include accommodation bookings, venue and equipment hire, catering, training, programs, and events. The revenue is recognised after the service is provided, which is the sole performance obligation.

5 Expenses

5-1 Employee expenses

	2024
	\$'000
Employee benefits	
Wages and salaries	106,969
Employer superannuation contributions	14,342
Annual leave levy	10,431
Long service leave levy	2,782
Other employee benefits	1,117
	135,641
Employee related expenses	
Workers' compensation premium	7,956
Other employee related expenses	2,731
	10,687
Total	146,328

The number of employees on a full-time equivalent (FTE) basis under the Minimum Obligatory Human Resource Information (MOHRI) classification methodology is:

Number of full-time equivalent employees **2,039**

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

5-1 Employee expenses (continued)

Employee benefits

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

- **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 settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.
- **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.
- **Annual leave and long service leave:** Under the Queensland Government's Annual Leave Central and Long Service Leave Schemes a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on cost and long service leave. These levies are expensed in the period in which they are payable. Amounts paid to employees for the leave taken are claimed from the scheme quarterly in arrears.
- **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 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 by the Treasurer 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.

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

Key management personnel (KMP) and remuneration disclosures are detailed in Note 18.

5-2 Supplies and services

	2024 \$'000
Service procurement ¹	22,251
Outsourced corporate services ²	7,354
Repairs and Maintenance	6,130
Office accommodation ³	4,977
Professional and technical fees	2,993
Property operational costs	2,799
Travel	2,097
Detentions centres operational supplies	2,606
Motor Vehicles costs	1,884
Minor plant and equipment	985
Administration	477
Telecommunications	699
Computer operating costs	251
Other	427
Total	55,930

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

5-2 Supplies and services (continued)

¹ Encompasses procurement of outsourced service delivery for Youth Justice services. For a transaction to be classified as service procurement, the value of goods or services received by the department must be of approximate value to the value of consideration exchanged for those goods or services. Where this is not substance of the arrangement, the transaction is classified as a grant.

² Outsourced corporate services relates to information services and other corporate services provided by Department of Child Safety, Seniors, and Disability Services (DCSSDS) and Queensland Shared Services (QSS) to the department of Youth Justice.

³ Office accommodation expenses include payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework and residential accommodation properties under the Government Employee Housing (GEH) program arise from non-lease arrangements with the department of Housing, local Government, Planning and Public Works, who has substantive substitution rights over the assets used within these schemes. Payments are expensed as incurred and categorised within office accommodation and employee housing line items.

5-3 Other expenses

	2024
	\$'000
Insurance premiums — Queensland Government Insurance Fund	3,385
External audit fees ¹	26
Special payments- ex-gratia payments ²	385
Losses of Public Property ³	817
Capital work in progress write off	616
Others	10
Total	5,239

¹ Total audit fees quoted by Queensland Audit Office relating to the 2023-24 financial statements are \$0.193 million. There are no non-audit services included in this amount.

² Special payments represent ex-gratia expenditure and other expenditure that the department is not contractually or legally obliged to make to other parties. Special payments during 2023-24 are made to operational youth detention employees to supplement the compensation paid in accordance with *Worker's Compensation and Rehabilitation Act (2003)*. There were 22 employees who have received payments over \$5,000 totaling \$0.154 million for the period from 1 January to 30 June 2024.

³ A loss of public property recognised as a result of property damage caused by young persons in detention centres. Certain losses of public property are insured with Queensland Government Insurance Fund (QGIF). Any claims made in respect of these losses have yet to be assessed by QGIF and the amount cannot be estimated at reporting date. Upon notification of QGIF of acceptance of the claim, revenue will be recognised for the agreed settlement amount and disclosed as 'Other revenue- Insurance compensation from loss of property'.

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

6 Cash and cash equivalents

	2024
	\$'000
Cash	38,510
Imprest accounts	21
Total	38,531

Cash assets include all cash and cheques received but not banked at 30 June 2024.

7 Current Receivables

	2024
	\$'000
Trade and other debtors	1,523
Less: Allowance for impairment loss	(270)
	1,253
GST input tax credits receivable	2,148
Annual leave reimbursements	5,200
Long service leave reimbursements	911
Total	9,512

Receivable are measured at a mortised cost that approximates their fair value at reporting date.

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

Other debtors generally arise from transactions outside the usual operating activities of the department and are recognised at their assessed values. Terms are a maximum of three months; no interest is charged, and no security is obtained.

The closing balance of receivables arising from contracts with customers at 30 June 2024 is \$0.034 million.

Impairment of receivables.

The loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the department's debtors, along with relevant industry and statistical data where applicable.

The department's other receivables are from Queensland Government agencies or Australian Government agencies. No loss allowance is recorded for these receivables on the basis of materiality.

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

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

8 Non-current assets held for sale

	2024
	\$'000
Held for Sale	21,500
Total	21,500

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

AASB 5 *Non-Current Assets Held for Sale and Discontinued Operations* allows for an asset to be classified as held for sale for a period longer than twelve months when the delay caused by events beyond the entity's control. The department has committed to the sale of this asset under Build-to-Rent Pilot Project to deliver affordable rental housing. The Queensland Government has granted approval to Cedar Pacific for the development of this site under this project with the sale expected to be completed in 2025 calendar year.

9 Property, plant, and equipment

9-1 Closing balances and reconciliations of carrying amount as at 30 June 2024

	Land	Buildings	Plant and Equipment	Capital works in progress	Total
	2024	2024	2024	2024	2024
	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	30,471	668,407	27,662	37,113	763,653
Less accumulated depreciation	-	(145,228)	(20,548)	-	(165,776)
Carrying amount at 30 June	30,471	523,179	7,114	37,113	597,877

Represented by movements in carrying amount:

Transfers in from other Queensland Government entities	30,285	490,034	4,511	7,275	532,105
Acquisitions (including upgrades)	-	-	-	38,773	38,773
Transfers between asset classes	-	5,494	3,441	(8,935)	-
Net revaluation increments in asset revaluation surplus	186	33,703	-	-	33,889
Depreciation expenses	-	(6,052)	(838)	-	(6,890)
Carrying amount at 30 June	30,471	523,179	7,114	37,113	597,877

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

9 Property, plant, and equipment (continued)

9-2 Recognition and acquisition

Items of property, plant, and equipment with a cost or other value equal to or in excess of the following thresholds are recognised as assets for financial reporting purposes in the year of acquisition:

Buildings	\$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.

Componentisation of complex assets

Complex assets comprise separately identifiable components (or group of components) of significant value, which require replacement at regular intervals and at separate times to another component 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. Components whose value exceeds 10% of the complex asset's total cost are separately identified as significant value components. Components valued at less than 10% of the complex asset's total cost are separately recorded only where a material difference in depreciation expense would occur.

When the department replaces a separately identifiable component (or group of components) of significant value, 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.

Components are valued on the same basis as the asset class to which they relate. The accounting policy for depreciation of complex assets and estimated useful lives of components are disclosed in Note 9-5.

The department's complex assets are its Youth Detention Centres buildings assets.

9-3 Measurement

Following the Machinery of Government changes in December 2023, assets relating to Youth Justice Services were transferred in from Department of Employment, Small Business and Training, with the acquisition cost recognised as the carrying amount in the books of that entity immediately prior to the transfer.

Measurement using historical cost:

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

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

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

9 Property, plant, and equipment (continued)

9-3 Measurement (continued)

Measurement using fair value:

Land and building assets are measured at fair value as required by Queensland Treasury's NCAPs and these assets are reported at their revalued amount, being the fair value at the date of valuation less any subsequent accumulated depreciation and impairment losses where applicable.

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

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.

Land and buildings assets measured at fair value are valued on annual basis either by appraisals undertaken by an independent professional valuer or using appropriate and relevant indices. For financial reporting purposes, the Chief Finance Officer approves the revaluation process that managed by financial reporting and reports to the department's audit and risk committee regarding the outcomes and recommendation arising from the annual review.

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 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 derived from unobservable inputs - current replacement cost where no market exists for similar assets.

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

Use of specific appraisals

Revaluations using independent professional valuer are undertaken once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class would be subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

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.

The department's land and building assets were last comprehensively valued during 2021-22 reporting period by APV Valuers and Asset Management (APV).

Use of indices

Where land and building assets have not specifically appraised during the reporting period, their previous valuations are materially kept up to date via application of relevant indices provided by independent professional valuer.

The department ensures that application of relevant indices results in a valid estimation of the assets' fair values at reporting date. APV has supplied the indices used for the department land and building assets for 2023-24.

Indices are derived from market information available to APV who provides assurance of their robustness, validity, and appropriateness for application to the relevant assets. Management assesses and confirms the relevance and suitability of indices based on the department's own particular circumstances.

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

9 Property, plant, and equipment (continued)

Measurement using fair value (continued)

Categorisation of assets measured at fair value.

	Level 2 2024 \$'000	Level 3 2024 \$'000	Total 2024 \$'000
Land	30,471	-	30,471
Buildings	-	523,179	523,179
Level 3 Fair value measurement – reconciliation			Buildings \$'000
Transfer in from other Queensland Government entities			490,034
Transfer between assets classes			5,494
Net revaluation increment			33,703
Depreciation			(6,052)
Carrying amount at 30 June 2024			523,179

9-4 Basis for fair values of assets.

The department's land and buildings assets were transferred in from Department of Employment, Small Business and Training (DESBT) as part of the MoG changes. DESBT's management determined the values of the assets transferred to the Department of Youth Justice reflect the fair value of these assets as at 31 December 2023.

For the current reporting period, the department has applied indices sourced from APV to land and building assets as at 30 June 2024. These indexations were derived as follows:

Land assets

The revaluation of the land assets for the reporting period is undertaken using direct comparison to sales approach. This is a level 2 assessment. APV has compared the department land assets to recently sold land assets that are of a similar type. The comparison is adjusted to take into consideration the department's land characteristics such as size, zoning, features, and configuration.

The research undertaken by APV was sourced from actual sales evidence of reference land sales obtained from PDSLIVE and covered a period from April 2023 to February 2024 to get a general trend leading to the indexation period as at 30 June 2024. Overall, the market has been stable with little to no movement and has resulted in minor increase in the department land asset fair value.

Building and other structures assets

The department building and other structure assets are specialist and complex assets. The valuation of these assets considers the current use of these assets to be highest and best use. These assets are valued using the cost approach which is level 3 assessment. Under this approach the cost to replace the asset of modern equivalent is determined then adjusted for the level of consumed obsolescence.

The indices provided by APV have been derived from reference to actual cost where details have been provided of recent construction, various costing guides issued by the Australian Institute of Quantity Surveyors, Rawlinson's Australian Construction Handbook, construction data from Australian Bureau of Statistics (ABS) and APV's internal market research and costings. All construction guides concluded the construction cost have continued to increase and resulted in increase of the department buildings and other structure assets.

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

9 Property, plant, and equipment (continued)

9-5 Depreciation of property, plant, and equipment

Property, plant, and equipment is depreciated on a straight-line basis so as 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.

Separately identifiable components of complex assets are depreciated according to the useful life of each component.

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

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

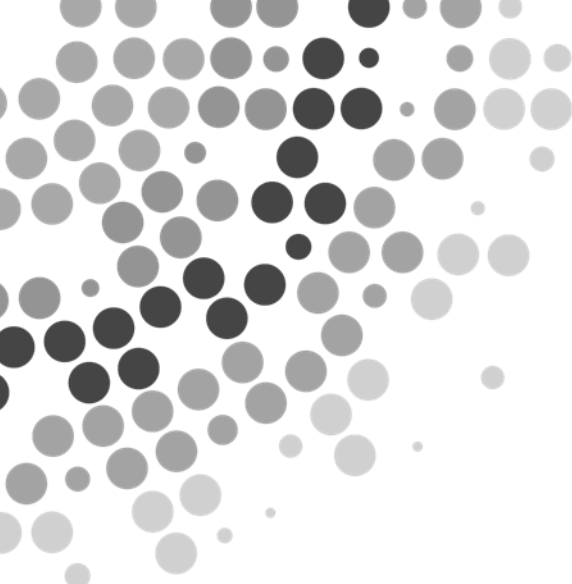
For each class of depreciable asset, the following depreciation useful lives are used:

Asset Class	Useful Life Ranges	Average Useful life
<u>Buildings</u>		
Buildings - General	41 - 83	67
Buildings - Other Structure	10 - 96	54
<u>Buildings - Components</u>		
External Services	71 - 91	83
Superstructure	47 - 109	88
Substructure	54 - 115	86
Roof	46 - 84	76
Fittings	30 - 63	50
Finishes	8 - 40	23
Services	14 - 86	48
<u>Plant and Equipment</u>		
Leasehold Improvements	4 - 25	12
Others	5 - 15	10

9-6 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 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.

The department undertook an asset impairment review in accordance with AASB 136 *Impairment of Assets*. This review has not identified any impairment for the reporting period 2023-24.



**Department of Youth Justice
Financial Statements
For 2023-24
(as at 30 June 2024)**

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

12 Equity (continued)

12-3 Asset revaluation surplus by asset class

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

	Land \$'000	Buildings \$'000	Total \$'000
Revaluation increments	186	33,703	33,889
Carrying amount at 30 June 2024	186	33,703	33,889

13 Financial risk disclosures

13-1 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.

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

	Notes	2024 \$'000
Financial Assets		
Cash and cash equivalents	6	38,531
Receivable – at amortised cost	7	9,512
Total		48,043
Financial liabilities		
Payables – at amortised cost	11	28,755
Total		28,755

13-2 Financial risk management

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

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

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

Risk exposure	Measurement method
Credit risk	Ageing analysis
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

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

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

14 Commitments - Capital expenditure commitments

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

Payable	No later than one year	Later than one year and not later than five years	Longer than five years	Total
	2024	2024	2024	2024
	\$'000	\$'000	\$'000	\$'000
Land and building	138,867	30,336	-	169,203
Plant and Equipment	864	-	-	864
Total	139,731	30,336	-	170,067

15 Events after balance date

No event has occurred after the reporting date that require additional disclosures of adjustment to these financial statements.

16 Contingencies

The agency has no contingent liabilities which would have a material impact on the information disclosed in the 2023 -24 financial statements.

17 Budgetary reporting disclosures

17-1 Explanation of major variances – Income Statement

User charges:

The user charges actuals is below budget reflecting the timing of revenue associated with delivery of services funded under service procurement fee for services arrangements, with the revenue ultimately recognised in the account of the former department.

Other Revenue:

Other revenue includes unbudgeted insurance claims under Queensland Government Insurance Fund (QGIF) arrangements and recovery of unspent prior year grants payments.

Grants and subsidies:

The increase in Grants and Subsidies is mainly due to additional funding for Community Grant Programs including Community-Based Crime Action grants (CBCA).

Depreciation:

Depreciation expenses are lower than budget due to the extension to the useful life of building assets.

Impairment Losses:

Impairment losses reflect the increase of allowances for future bad debts based on financial accounting policies and bad debts written off during the reporting period.

Other Expenses

Other expenses are higher than budget reflecting the expensing of work-in-progress costs and costs associated with the rectification of property damage.

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

17 Budgetary reporting disclosures (continued)

17-2 Explanation of major variances – Statement of Financial Position

Cash and cash equivalents:

The cash balance is greater than budget principally reflecting cash that will be returned to the Consolidated Fund in 2024-25 associated with net deferred appropriation payable (\$10.9 million), cash held to pay suppliers with payments due post 30 June 2024 including \$9.2 million for accrued expenditure and associated with the capital program, and cash received in 2023-24 and held to progress services on behalf of funding providers where services will be provided in 2024-25 and 2025-26 (\$3 million).

Receivables:

Receivables are greater than budget by \$4.982 million reflecting the timing for the reimbursement for leave claim refunds due from the Queensland Government's Annual Leave Central and Long Service Leave Schemes.

Other current assets:

The department budgeted for a range of prepayments including WorkCover and QGIF premiums. These were settled in cash and fully expensed as at 30 June 2024.

Property, Plant and Equipment:

Property, Plant and Equipment is higher than forecast reflecting the effects of the asset revaluation of \$33.889 million and reflecting capital work in progress expenditure for the construction of Woodford Youth Detention Centre of \$25.966 million. Asset values increased primarily reflecting the assessed increase in building replacement costs since the last valuation (refer to note 9-4). The budget for the new Woodford Detention Centre was recognised post the adoption of the adjusted budget and associated capital expenditure progressing.

Payables:

Payables are higher than budget mainly due to \$10.9 million in deferred appropriation payable to the Consolidated Fund and \$9.2 million for capital creditors and accrued expenditure for works delivered, with payment due post 30 June 2024.

Accrued employee benefits:

Accrued employee benefits are higher than expected (\$3.848 million) due to timing of long service leave levy and annual leave levy payables to central scheme.

Other current liabilities:

Other current liabilities relate to contracts with customers where performance obligations are yet to be met. Cash has been received from the Department of Justice and Attorney-General (DJAG) to progress the Aboriginal and Torres Strait Islander Youth Perpetrator Intervention Trail, with these services to be delivered on DJAG's behalf in 2024-25 and 2025-26. The revenue will be recognised over those years as the services are delivered, reducing this liability. The liability representing the unearned revenue was not recognised in the adjusted budget.

Total equity:

Contributed Equity is greater than budget due to the net impact of Machinery of Government transfers of equity from DYJESBT and the increase of the asset revaluation reserves during the reported period and capital expenditure for the reporting period.

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

17 Budgetary reporting disclosures (continued)

17-3 Explanation of Major Variances – Statement of Cash Flows

Service appropriation receipts:

The increase in appropriations receipts reflects the net impact of final MoG funding arrangements transacted with the former department including the recognition of appropriation receipts carry forward from prior periods, effected post the adoption of the adjusted budget (\$46.782 million). Service appropriation receipts are also higher reflecting increased appropriation recognised post adoption of the adjusted budget for program delivery including funding for the Caboolture Watchhouse Hub and Five Point Plan Community Based Crime Action Committee.

Grants and subsidies:

The increase in grants and subsidies is mainly due additional funding for Community Grant Programs including Community-Based Crime Action grants (CBCA).

GST inflows/outflows:

The net cash flows associated with goods and services tax transactions for the period was an outflow of \$1.1 million which was not budgeted for as separate line items.

Sales of property, plant, and equipment:

The department budgeted for the sale of the former Children's Court property at Quay Street, Brisbane. Negotiations and conditions for sale are yet to conclude as at balance date.

Payment for property, plant, and equipment:

The increase in payments for property plant and equipment reflects payments associated with the Woodford Youth Detention Centre capital program. The budget for the new Woodford Detention Centre was recognised post the adoption of the adjusted budget and associated capital expenditure progressing.

Equity injections:

The increase in equity injections is primarily due to funding received for the Woodford Youth Detention Centre capital program. The budget for the new Woodford Detention Centre was recognised post the adoption of the adjusted budget, and associated capital expenditure progressing.

Equity withdrawals:

The equity withdrawals budget included the expected return to the Consolidated Fund of the sales proceeds from divestment of the former Children's Court at Quay Street, Brisbane (21.5 million). The divestment of the property has yet to conclude as at balance date. The Equity withdrawals budget also included a planned return to the Consolidated Fund of depreciation funding totaling \$10.8 million. The department was not ultimately required to remit funds under this budget line, with further budget amendments approved by Treasury post budget, with the overall appropriated equity funding movement summarized in Note 12-2.

18 Key management personnel (KMP) disclosures

18-1 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 AASB124 *Related Party Disclosures*. That Minister is the Honourable Diane Farmer MP, Minister for Education and Minister for Youth Justice.

Department of Youth Justice

Notes to the Financial Statements for the period ended 30 June 2024

18 Key management personnel (KMP) disclosures (continued)

18-1 Details of key management personnel (continued)

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. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Director-General	Responsible for the efficient, effective, and economic administration of the department to enable the delivery of youth justice services across Queensland.
Deputy Director-General – Youth Justice Services	Responsible for providing strategic and operational leadership and management for the delivery of, and investment in youth justice services across Queensland.
Deputy Director- General Corporate Services	Responsible for providing strategic and operational leadership and management of the department's corporate services functions.
Senior Executive Director, Youth Detention Operations and Reform	Responsible for providing strategic and operational leadership and management for the delivery of youth detention centres.
Senior Executive Director Workforce and Practice	Responsible for providing strategic and operational leadership and management of regional practice and program development, commissioning, and investment, learning and development, cultural capability, and quality and system and service reviews.
Senior Executive Director, Strategy and Performance	Responsible for providing strategic leadership and direction of policy, legislation, inter- governmental relations, and performance.
Senior Executive Director Regions and Statewide Services	Responsible for providing strategic and operational leadership and management for the delivery of community-based youth justice services.

18-2 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 for the 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 Premier and Cabinet. As all Ministers are reported as KMP of 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, that are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Service Act 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 comprise the following components:

Short-term employee expenses including:

- salaries, allowances and leave entitlements earned and expensed for the entire reporting period, or for that part of the year where the employee occupied a KMP position.
- Non-monetary benefits – consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

Department of Youth Justice
Notes to the Financial Statements
for the period ended 30 June 2024

18 Key management personnel (KMP) disclosures (continued)

18-2 KMP remuneration policies (continued)

Long term employee expenses include amounts expended in respect of long service leave entitlements earned.

Post-employment expenses include amounts expended in respect of employer superannuation obligations.

Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlement (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

18-3 KMP remuneration expenses

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Termination benefits	Total
	Monetary expenses \$'000	Non-monetary expense ¹ \$'000	\$'000	\$'000	\$'000	\$'000
Director-General (from 18 December 2023) ²	244	3	6	31	-	284
Deputy Director-General -Youth Justice Services (to 25 May 2024) ^{3 - 4}	117	2	3	17	-	139
Deputy Director-General -Youth Justice Services (relieving from 27 April 2024) ⁵	55	-	1	5	-	61
Deputy Director- General Corporate Services (from 11 May 2024)	42		1	7	-	50
Senior Executive Director, Youth Detention Operations and Reform (to 26 April 2024)	71	3	2	11	-	87
Senior Executive Director, Youth Detention Operations and Reform (relieving from 27 April 2024)	46	-	1	5	-	52
Senior Executive Director Workforce and Practice	136	3	4	16	0	159
Senior Executive Director, Strategy and Performance	127	3	3	16	0	149
Senior Executive Director Regions and Statewide Services ⁶	117	3	3	13	0	136

¹ Non-monetary benefits relate to car parking that attract Fringe Benefit Tax to the department.

² Position was transferred in from DESBT due to MoG (refer to Note 3). The remuneration expense for the period 01/07/2023 to 17/12/2023 is disclosed by DESBT.

Department of Youth Justice

Notes to the Financial Statements

for the period ended 30 June 2024

18 Key management personnel (KMP) disclosures (continued)

18-3 KMP remuneration expenses

³ Position transferred in from DESBT due to MoG (refer Note 3). Remuneration expense for the period 01/07/2023 to 31/12/2023 is disclosed by DESBT.

⁴ Remuneration includes acting in another KMP position.

⁵ This KMP has been permanently appointed to the Deputy Director-General, effective 01/07/2024.

⁶ KMP relieved in the position from 01/01/2024 and was permanently appointed on 29/04/2024.

18-4 Performance payments

No KMP remuneration packages provide for performance or bonus payments.

19 Related party transactions

19-1 Transactions with people/entities related to KMP.

There are no transactions with people or entities related to KMP during the reporting period.

19-2 Transactions with other Queensland Government-controlled entities

The department's primary ongoing sources of funding from government for its services are appropriation revenue (Note 4- 1) and equity injections (Note 12-2), both of which are provided in cash via Queensland Treasury.

The department's primary source of accommodation leases, motor vehicle leases, and asset works and repairs are managed through the Department of Housing, Local Government, Planning and Public Works and its controlled entities. Note 5-2 and 9 provides the relevant balance of transactions.

The department received a range of corporate services, including Information Services, from the Department of Child Safety, Seniors, and Disability Services under Memorandum of Understanding arrangements (MoU).

Note 3 outlines a transfer of assets and liabilities from the Department of Employment, Small Business and Training arising from the Machinery of Government change effective 18 December 2023.

20 Trust transactions and balances

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

	2024
	\$'000
Revenue	(74)
Expenses	66
	(8)
Assets	46
Liabilities	(46)
	-

Department of Youth Justice

Management Certificate

for the period ended 30 June 2024

CERTIFICATE OF THE DEPARTMENT OF YOUTH JUSTICE

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 Youth Justice for the financial period 1 January 2024 to 30 June 2024 and of the financial position of the department at the end of June 2024.

The Director-General, as the Accountable Officer of the Department of Youth Justice, 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.

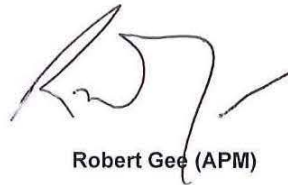


Danny Short FCPA BCom

Chief Finance Officer

Department of Youth Justice

27 August 2024



Robert Gee (APM)

Director-General

Department of Youth Justice

27 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of Youth Justice

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Department of Youth Justice.

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.

Valuation of buildings (\$530 million as at 30 June 2024)

Refer to note 8 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>Valuation of land and buildings</p> <ul style="list-style-type: none"> Land and buildings is DYJ's most significant asset balance (\$530m at 30 June 2024 – 95% of total Property, plant and equipment). Therefore an accurate valuation in compliance with AASB 13 <i>Fair Value Measurement</i> is critical to fair presentation of financial statements. The department recognises its land and buildings at fair value based on a valuation technique that uses both observable and non-observable inputs. We have observed large fluctuations in valuations across the public sector due to the rising cost of building material and supplies. Estimating the useful lives and depreciation rates for assets (i.e. subject to depreciation) involves a degree of estimation and judgment. <p>Given the quantum of this balance and the judgment involved in this process, it is considered a key audit matter.</p>	<p>For land and buildings indexed, my procedures included, but were not limited to:</p> <ul style="list-style-type: none"> reviewed the reasonableness of the asset valuation methodology adopted by management, and assumptions and judgements made through the valuation process reviewed the process involved in engaging with management's valuation specialists and assessed their competence, capability and objectivity assessed management's review of the valuation results evaluated the relevance, completeness, and accuracy of source data used to derive indices assessed the other market-based information available that supports fair value. <p>Building's useful life estimates were reviewed for reasonableness by:</p> <ul style="list-style-type: none"> reviewing management's annual assessment of useful lives and impairment indicators ensuring that no component still in use has reached or exceeded its useful life.

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.



David Adams
as delegate of the Auditor-General

30 August 2024

Queensland Audit Office
Brisbane