

ANNUAL REPORT 2023–2024

Department of Justice
and Attorney-General



Acknowledgement of Country

The Department of Justice and Attorney-General (DJAG) acknowledges the traditional custodians of the lands across the State of Queensland, and pays our respects to the Elders past, present, and emerging.

We value the culture, traditions, and contributions that Aboriginal and Torres Strait Islander peoples have contributed to our communities, and recognise our collective responsibility as government, communities, and individuals to ensure equality, recognition, and advancement of Aboriginal and Torres Strait Islander Queenslanders in every aspect of our society.

Aboriginal and Torres Strait Islander people are advised that this publication may contain the names of deceased people.

About our annual report

DJAG's Annual Report 2023–24 summarises its financial and corporate performance for 2023–24 and is an integral part of our corporate governance framework. It is a key tool in ensuring we are accountable to stakeholders, Queensland Parliament, and the community about our activities.

It has been prepared to meet the needs of stakeholders and DJAG's accountability requirements under the *Financial Accountability Act 2009*.

View our report online

This annual report is available online at: <http://www.justice.qld.gov.au/publications-policies/reports/annual-report/>

Several annual reporting requirements for 2023–24 are addressed by publishing information on the Queensland Government Open Data website.

These are:

- consultancies
- overseas travel, and
- Queensland language services policy.

For further information, please visit: <https://data.qld.gov.au>



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, you can contact us on 13 Q GOV (13 7468) and we will arrange an interpreter to effectively communicate the report to you.

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Letter of compliance



Department of
Justice and Attorney-General

5 September 2024

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

Dear Attorney-General

I am pleased to submit for presentation to Parliament the 2023–24 Annual Report and financial statements for the Department of Justice and Attorney-General.

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*.

A checklist outlining the annual reporting requirements can be found in Appendix 6 of this annual report.

Yours sincerely

Jasmina Joldić PSM
Director-General
Department of Justice and Attorney-General

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Director-General's message

Throughout 2023–24, the Department of Justice and Attorney-General (DJAG) had led some of the State's most impactful initiatives to improve the wellbeing and safety of the Queensland community and its interactions with the justice system.

This included continuing to deliver on the reforms recommended by the Women's Safety and Justice Taskforce, including new laws to identify and criminalise behaviours underpinning domestic and family violence (DFV), strengthening sexual consent laws, enhancing support for victims of crime, and improving interactions with the criminal justice system.

Queensland's courts remain among the busiest in the nation, operating with a high degree of efficiency thanks to the dedication of the judiciary and departmental support staff. In 2023–24, DJAG has developed and implemented system improvements, including modernising courts and tribunals through contemporary, fit-for-service infrastructure and technology, and commencing operations of 2 additional Specialist DFV Courts in Cairns and Brisbane, with enhanced services for victim-survivors.

Additionally, the department has prioritised the work of the First Nations Justice Office, which is progressing a 7-year strategy to address and reduce the over-representation of Aboriginal and Torres Strait Islander peoples in the criminal justice system. As part of the strategy, the First Nations Justice Office will partner with First Nations peoples to co-design action plans focused on community-based, person-centred service delivery.

In 2024, we continued to foster inclusivity and diversity throughout the department, including the launch of the Language Badge Program in Queensland's courts, which enhances accessibility by making staff identifiable to those needing language support. This initiative recognises that more than 22% of Queensland's population was born overseas and about 80,000 have limited English proficiency.

I understand the significant difference programs like these can make, ensuring courts are more open to all users, including jurors, defendants, plaintiffs, witnesses, and their families.

Significant work and legislation

Implementing the government response to the recommendations of the Women's Safety and Justice Taskforce continued to be a core priority for the department throughout 2023–24.

A standalone offence of coercive control will soon commence in Queensland's Criminal Code, and extensive preparations are underway to ensure the community, sector, and frontline responders are ready for its introduction.

New sexual consent laws will soon adopt an affirmative consent model that requires clear and voluntary agreement and broadens the definition of non-consent. Work has also been completed to establish a permanent Victims' Commissioner and a Sexual Violence Review Board.

DJAG provided significant support for the legislative process for these reforms. The department also delivered key initiatives to support these crucial reforms, including:

- *Queensland's Plan for the Primary Prevention of Violence Against Women 2024–2028*, providing a blueprint to prevent violence before it occurs
- community awareness campaigns on sexual consent and coercive control
- a comprehensive training and change management framework to help government and non-government sector organisations deliver consistent, trauma-informed training.

It is pleasing to note that the latest report on the implementation progress of the Women's Safety and Justice Taskforce recommendations showed that 95% were either in progress or have been completed.

I'm also proud to note the work undertaken by the department to support the passage of legislation in Parliament that establishes a legal framework for a decriminalised sex work industry. This framework enhances protections and rights within the industry, creates new offences to safeguard children, and safeguards the health and safety of workers.

Since December 2023, the department has strengthened Victim Assist Queensland with additional staff and resources to effectively respond to sustained demand to improve victim support services. Financial assistance limits for victims of crime have been raised to appropriately help victims recover, particularly those who have experienced sexual and domestic and family violence.

Contributing to a safer and more secure Queensland, the Blue Card Services branch finalised 298,464 blue card applications in 2023–24, with 96% of applications submitted online. In addition, DJAG provided the JPs in the Community Program across more than 240 sites throughout Queensland, assisting 2,500 volunteers with training, support, and compliance.

We have taken steps to improve outcomes for Queenslanders, including providing better support for bodies corporate, unit owners and land buyers by providing certainty for those purchasing land under 'off the plan' contracts and aiding the growing number of Queenslanders owning or renting apartments.

New legislation will also increase regulatory scrutiny of casinos. The legislation implements the recommendations of an external review led by the Honourable Robert Gotterson AO KC, and other reforms to reduce gambling risk, enhance integrity and restore public confidence.

Our people

I want to express my gratitude to our dedicated staff, volunteers and service providers, who tirelessly provide justice services every day. Our staff are our greatest asset, working tirelessly across our disparate state – including operating from 119 locations and 87 courthouses – to deliver frontline services and support functions to enable our organisation to help create a fair, safe and inclusive Queensland for all.

Importantly, I want to acknowledge the departures and appointments of key senior staff in 2023–24, including Crown Solicitor, Greg Cooper, who commenced leave in May 2024 and is due to retire in October 2024. Greg's lifetime of contribution see him retire as the second-longest serving Crown Solicitor in our State's history.

I also acknowledge the departure of Carl Heaton KC, who was appointed a Judge of the District Court of Queensland in September 2023. His Honour's career with the department spanned over 30 years, including as the Director of Public Prosecutions from 2020, and will continue to serve justice for Queenslanders now as a key member of the judiciary.

Todd Fuller KC was appointed Director of Public Prosecutions, commencing in February 2024 having served as a prosecutor since 1989.

Queensland's first permanent Victims' Commissioner will soon commence, tasked with examining current system responses to ensure government and community-led approaches reflect and meet victims' needs and rights.

In addition, Forensic Science Queensland will administratively join the justice portfolio, as of 1 July 2024, and continue reforms to enhance the quality and scientific integrity of State forensic biology and chemistry services. The department worked diligently in 2023–24 to prepare for these changes, and we welcome both the Victims' Commissioner and the dedicated staff of Forensic Science Queensland to the wider justice portfolio.

It is often noted that no other portfolio is as diverse and multifaceted as ours. Following a review of the department's strategic management, DJAG transformed its senior leadership in early 2024 to better align its functions and support capabilities, including enhancing support for the statutory and independent bodies within the portfolio, to provide greater collaboration across the organisation to benefit Queenslanders.

Following the strategic review, I was pleased to welcome the appointments of Corynne Scott, Kate Connors, Belinda Drew, Sharon Bailey and Brigita Cunningham, who joined Victoria Thomson, as DJAG's new divisional leaders. This marked an historic occasion in Queensland Government's history, with an all-female leadership team, and I am immensely fortunate, proud and grateful to lead such a talented group of uniquely qualified and dedicated professionals.

Charting the year ahead

Looking ahead, DJAG is in a strong position to continue to executing a comprehensive program of work aimed at enhancing support for victims of crime, driving significant women's safety and domestic and family violence reforms, as well as providing essential services in justice administration and regulated industries. As a department, we have the energy and drive to deliver the best services to Queensland through justice policy and reform.

Operationally, this includes alleviating high usage pressures on the Queensland's courts and tribunals, as well as increased engagement with frontline domestic, family, and sexual violence service providers, who will receive additional annual funding from the 2024–25 State Budget, bolstering violence prevention programs. As we strive to create a safer community, engaging and partnering with stakeholders is paramount to delivering integrated service delivery systems to benefit victims.

Community justice services will also remain a key focus of the year ahead, with increases to staff to meet the increased demand for processing blue cards, while at the same time providing accessible support for applicants in First Nations communities.

As we look ahead, we anticipate continued and wider engagement as we work to further support systems for victims of crime. I know that DJAG staff will continue to perform this work and deliver services that assist the lives and experiences of those in our State with exceptional dedication and integrity.

S poštovanjem (*With respect*),

Jasmina Joldić PSM
Director-General

Summary of financial performance

The financial amounts summarised below reflect DJAG's controlled operations (excluding administered activities) as presented in the 2023–24 audited financial statements.

Revenue

Total revenue for 2023–24 was \$1,096.4 million. Appropriation funding is the department's main source of revenue comprising 87% of total revenue.

Table 1: 2023–24 revenue sources

Revenue category	2022–23 Actual \$M	2023–24 Actual \$M	Variance \$M
Appropriation Revenue	801.6	950.0	148.4
User charges and fees	122.0	127.0	5.0
Grants and contributions	13.1	16.4	3.3
Other revenue	2.1	3.0	0.9
Total	938.8	1,096.4	157.6

The purpose of the Department of Justice and Attorney-General is to deliver services that enable a fair, safe and inclusive society for all Queenslanders.

The funding for these services is received primarily through appropriation revenue provided by the Queensland Government and user charges and fees.

The increase in appropriation revenue of \$148.4 million is due to funding of limited life and new initiatives such as implementing the government response to the recommendations of the Women's Safety and Justice Taskforce.

Additionally, DJAG received increased appropriation to meet enterprise bargaining salary rate increases, cost of living adjustment payments and to meet the operational needs of the department.

Expenditure

Employee expenses for 2023–24 totalled \$521.1 million, which is an increase of \$81.0 million compared to the 2022–23 actual. The variance is primarily due to funding of limited life, new initiatives, enterprise bargaining salary rate increases and cost of living adjustment payments.

Table 2: 2023–24 expenditure

Expenditure category	2022–23 Actual \$M	2023–24 Actual \$M	Variance \$M
Employee expenses	440.1	521.1	81.0
Supplies and services	400.5	467.7	67.2
Grants and subsidies	5.2	15.2	10.0
Depreciation and amortisation	84.2	92.1	7.9
Other expenses	1.4	1.3	-0.1
Total	931.3	1,097.4	166.1

Employee expenses

Employee expenses for 2023–24 totalled \$521.1 million, which is an increase of \$81.0 million compared to the 2022–23 actual. The variance is primarily due to funding of limited life, new initiatives, enterprise bargaining salary rate increases and cost of living adjustment payments.

Supplies and services

Supplies and services expenditure for 2023–24 totalled \$467.7 million, which is an increase of \$67.2 million compared to the 2022–23 actual.

The most significant supplies and services expenditure in 2023–24 was incurred in frontline outsourced service delivery supporting Women's Safety, and Victims and Community Support initiatives.

There is an increase in contractors' fees in relation to Information and Communication Technology improvements, continued work being undertaken in relation to the Women's Safety and Justice Taskforce recommendations and contractors engaged to meet service delivery demands.

Additionally, property utilities and maintenance, travel and conveyance expenses contributed to the increase.

Assets

As at 30 June 2024, DJAG held total assets of \$1.3 billion. This reflects the department's significant investment in property, plant and equipment of \$1.2 billion that is primarily related to courthouses located across Queensland.

Capital acquisitions for 2023–24 were \$39 million to complete courthouse minor capital works, domestic and family violence courthouse improvements, leasehold improvement projects, and the expansion and upgrade of existing audio-visual capacity in the justice system.

Capital projects in 2024–25 include the ongoing implementation of the Government response to recommendations from the Women's Safety and Justice Taskforce, the Beaudesert courthouse replacement and continuing the expansion and upgrade of existing audio-visual capacity in the justice system.

Chief Finance Officer Assurance Statement

In accordance with the requirements of the *Financial Accountability Act 2009*, the Chief Financial Officer has provided the Director-General with a statement, conforming with section 54 of the *Financial and Performance Management Standard 2019*, and attesting that DJAG's financial internal controls are operating efficiently, effectively and economically.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the department's financial governance or financial statements for the year.

About us

Our vision

Queensland is fair, safe and inclusive.

Our purpose and role

To deliver services that enable a fair, safe and inclusive society for all Queenslanders.

What we do

DJAG is responsible for administering justice in Queensland. DJAG also provides regulatory and consumer protection services, reducing the risk of harm from liquor and gambling, supporting business, community, and not-for-profit organisations, and reducing the rate of domestic, family, and sexual violence.

Progress in achieving these obligations is documented throughout this annual report, and where further information is available externally, links to the relevant websites are included.

Our work is guided by our public service values:

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

Our commitment to human rights

We respect, protect, and promote human rights in all that we do and put people first in our actions and decisions.

Our commitment with First Nations peoples

We deeply respect Aboriginal and Torres Strait Islander peoples and cultures. We commit to partnering with First Nations peoples, as outcomes built on strong relationships create a positive shared future for all Queenslanders.

Our contributions to Queensland Government objectives for the community

Through delivery of our strategic objectives, we effectively contribute to the following Queensland Government's objectives for the community:

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

To achieve the delivery of our strategic objectives, the department provides services through the service areas as reported in our Service Delivery Statements.

Table 3: Overview of our strategic objectives

Sub-objectives for the community	DJAG strategic objectives	DJAG's service areas
Backing our frontline services Backing small business	Continually improve and evolve our service delivery	<p>Justice Services</p> <p>To provide timely services that enable fair resolution of disputes; increase community safety; and uphold legal and social rights for both adults and children.</p> <p>Legal and Prosecution Services</p> <p>To ensure trusted legal services are available to government; promote a fair and just society through timely and effective prosecution functions and improve outcomes for child protection order applications</p> <p>Liquor, Gaming and Fair Trading</p> <p>To keep the community safe by protecting consumers and business from unfair or unscrupulous business practices and unsafe products, maintaining the integrity and probity of the gambling industry and reducing the risk of harm from liquor and gambling.</p> <p>Women's Safety and Violence Prevention</p> <p>To prevent and respond to domestic, family and sexual violence.</p>
Backing our frontline services Keeping Queenslanders safe	Safeguard the rights of all people in society, particularly the vulnerable	<p>Justice Services</p> <p>Legal and Prosecution Services</p> <p>Liquor, Gaming and Fair Trading</p> <p>Women's Safety and Violence Prevention</p>

Sub-objectives for the community	DJAG strategic objectives	DJAG's service areas
Backing our frontline services Honouring and embracing our rich and ancient cultural history	Reduce over-representation of First Nations peoples in the criminal justice system	Justice Services Women's Safety and Violence Prevention
Keeping Queenslanders safe	End domestic, family and sexual violence	Justice Services Women's Safety and Violence Prevention
Keeping Queenslanders safe Building Queensland	Minimise gambling harm	Liquor, Gaming and Fair Trading

DJAG's Strategic Plan 2022–26 also includes a sixth enabling objective - *Grow and support a highly engaged, healthy and effective workforce* – which underpins all that we do as a department.

Our strategic risks and our opportunities

Service demand pressures

We will respond to pressures on our service delivery by implementing strategies to meet the needs of the community.

Meeting community expectations of our services

We will work with the community to build a shared understanding of our role and deliver valued services.

Information security and protection

We will protect and secure information we hold to build community confidence in our services.

Digital disruption

We will embrace new technology to enhance our services and ensure our systems remain reliable, secure and resilient.

Refer to DJAG's 2023–24 Service Delivery Statements for more information, which can be accessed here:
<http://www.treasury.qld.gov.au/resource/state-budget-2023-24/>

Our service areas

We have 4 Service Delivery Statement service areas, each focusing on delivering on our strategic objectives.

Justice Services

Justice Services provides the community with fair, timely and accessible justice services through courts and tribunals, coronial, civil and criminal mediation services.

By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, it upholds the rights of Queenslanders and ensures they are treated fairly and justly.

Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.

Legal and Prosecution Services

Legal and Prosecution Services encompasses Crown Law that can be engaged by government to provide legal advice and advocacy services, the Office of the Director of Public Prosecutions which provides prosecution services for criminal cases, and the Director of Child Protection Litigation who oversees child protection order applications to ensure they are supported by good quality evidence, promoting efficiency and evidence-based decision making.

Liquor, Gaming and Fair Trading

Liquor, Gaming and Fair Trading provides regulatory and consumer protection services across the liquor, gaming, and general services sectors.

It encourages marketplace and industry integrity, fosters business and consumer confidence, and implements initiatives that reduce the risk of harm and consumer detriment.

It seeks to deliver a system of regulation which supports industry development and economic recovery, without compromising community safety.

Women's Safety and Violence Prevention

Women's Safety and Violence Prevention supports the community and partners to recognise, prevent and respond to domestic, family and sexual violence and hold those responsible to account.

It commissions specialist domestic, family and sexual violence services to improve the safety of women and their children and ensure effective return on the government's investment.

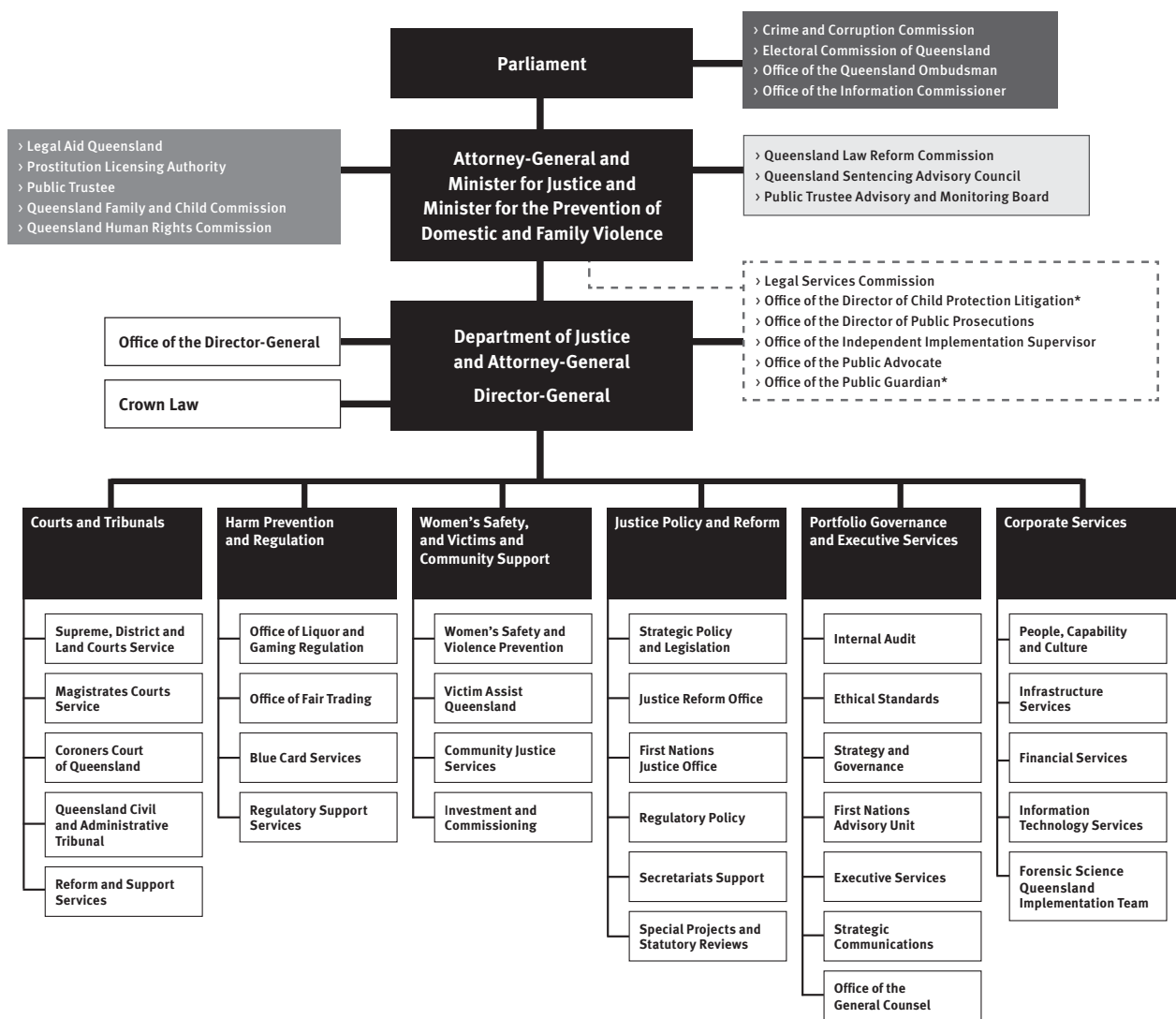
Organisational structure

A new organisational structure came into effect on 29 January 2024. The new structure provides greater alignment of similar functions to deliver on Government priorities and better meet the needs of Queenslanders.

There were no job losses from the restructure and no structural changes to entities headed by statutory officers.

Organisational chart

As at 30 June 2024



LEGEND

- Statutory bodies that report directly to Parliament
- Statutory bodies that report directly to the Minister
- Statutory advisory bodies that report directly to the Minister, with secretariat support provided by the department
- Statutory and independent authorities
- *Separate public service entities as per the *Public Sector Act 2022*

Our leaders

Jasmina Joldić PSM

Director-General

Jasmina has been the Director-General of the Department of Justice and Attorney-General since May 2023.

She is the first woman from a culturally and linguistically diverse background to lead a Queensland Government department.

Jasmina has previously served as Associate Director-General with Queensland Health, Assistant Director-General with the Department of State Development, Infrastructure, Local Government and Planning, and in roles with the Department of Community Safety, Department of the Premier and Cabinet, University of Queensland, The University of Melbourne, and the Commonwealth Department of the Prime Minister and Cabinet.

Jasmina was awarded an Australia Day Public Service Medal in 2022 for her public service, particularly for her leadership at Queensland Health during Queensland's COVID-19 pandemic response. She received the Griffith University and Griffith Business School Alumnus of the Year awards in 2023.

Jasmina is the Government Champion partnered with Cherbourg, is a current member of the Australia and New Zealand School of Government Board, the Queensland Government's Public Sector Governance Council, the Institute of Public Administration Australia Queensland Division Council, and the Children's Hospital Foundation Legacy Advisory Committee.

She holds a Bachelor of Arts (Hons) from the University of Queensland, and Graduate Certificate in Policy Analysis and Master of Public Administration (Public Policy) from Griffith University.

Brigita Cunnington

Deputy Director-General, Courts and Tribunals

Brigita was appointed as the Deputy Director-General, Courts and Tribunals, on 1 March 2024 and was the Acting Deputy Director-General, Justices Services from October 2022.

In her role as Deputy Director-General, Courts and Tribunals, Brigita has executive responsibility for frontline services in the Supreme, District and Land Courts Service, Magistrates Courts Service, Coroners Court of Queensland and the Queensland Civil and Administrative Tribunal.

Brigita has over 20 years' experience in the justice portfolio working in various legal, policy and management roles.

Brigita practised in native title law including at Crown Law and has been employed in various roles in Queensland Courts since 2006 including as Director of the Office of the State Coroner (now the Coroners Court of Queensland), Director of the Courts Innovation Program and Executive Director, Magistrates Courts Service.

Brigita is an experienced court administrator and has been involved in leading major court reform projects including establishing specialist domestic and family violence courts, Murri Court, Queensland Drug and Alcohol Court and Court Link.

Brigita holds a Bachelor of Laws and Executive Masters in Public Administration.

Victoria Thomson

Deputy Director-General, Harm Prevention and Regulation

Victoria was appointed as the Deputy Director-General, Liquor, Gaming and Fair Trading in late 2019, and took on the additional responsibilities of the blue card system in early 2024 as the Deputy Director-General, Harm Prevention and Regulation.

In her role as Deputy Director-General of Harm Prevention and Regulation, Victoria leads a highly skilled and dedicated state-wide team, delivering on Harm Prevention and Regulation's vision of 'safe and empowered communities, and fair and responsible markets'.

From educating Queenslanders about their consumer rights, to licensing craft brewers, to screening and monitoring people who work with children and young people in Queensland, to ensuring the lawfulness and integrity of casinos, Victoria's portfolio is diverse and complex.

Victoria has enjoyed nearly 25 years of public service starting out in the field as a workplace health and safety inspector before moving to various service delivery, program development, and policy roles across several state Government agencies.

Since joining DJAG in 2019, Victoria has played a pivotal role in building industry and community collaborations, with success in brokering new partnerships and supporting legislative reform to facilitate greater consumer protections and new ways of doing business.

Victoria holds a Bachelor of Behavioural Science, an Executive Masters in Public Administration, and completed the Australia and New Zealand School of Government Executive Fellows Program in 2021.

Belinda Drew

Deputy Director-General, Women's Safety, and Victims and Community Support

Belinda was appointed as the Deputy Director-General, Women's Safety, and Victims and Community Support, on 15 April 2024.

In her role as Deputy Director-General of Women's Safety, and Victims and Community Support, Belinda is responsible for the delivery of key women's safety and violence prevention initiatives and services, victim support services and community justice services. Belinda also leads engagement across government to support victims and people impacted by domestic, family and sexual violence in Queensland.

Belinda was previously the Deputy Director-General, Communities in the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities, and the Arts. Belinda delivered across a diverse portfolio of community services, community recovery and state archives.

Previously, Belinda was the Chief Executive Officer of the Community Services Industry Alliance, representing community service providers and supporting social and economic inclusion across the community.

Belinda has also made a significant contribution to the social services sector through her contribution to a range of Boards including the National Affordable Housing Consortium, Social Enterprise Finance Australia, and the Queensland Government Portable Long Service Leave Scheme.

Belinda holds a Bachelor of Teaching, Arts, Social Work (Hons) and is a Postgraduate for studies in Family and Community Services.

Kate Connors

Deputy Director-General, Justice Policy and Reform

Kate was appointed as the Deputy Director-General, Justice Policy and Reform, on 25 March 2024.

In her role, Kate is responsible for providing strategic policy advice to the Attorney-General and Director-General and in leading reforms to Queensland's justice system.

This includes addressing the over-representation of Aboriginal and Torres Strait Islander Peoples in Queensland's criminal justice system, meeting Queensland's National Agreement on Closing the Gap targets, reducing and minimising gambling harm, and providing secretariat support to the Queensland Law Reform Commission, Queensland Sentencing Advisory Council and the Public Trustee Advisory and Monitoring Board.

Kate has 25 years experience working in policy, strategy and law reform for the New South Wales, Commonwealth and Queensland governments.

Kate held several senior positions at the New South Wales Department of Justice, including Chief of Staff to the Secretary and A/Deputy Secretary of the Strategy and Policy Division.

Kate has led work across a number of different sectors in areas such as child protection, youth justice, housing, domestic and family violence and Closing the Gap.

Kate holds a Bachelor of Arts and Bachelor of Laws (Hons) from the University of Wollongong.

Sharon Bailey

Deputy Director-General, Portfolio Governance and Executive Services

Sharon was appointed as the Deputy Director-General, Portfolio Governance and Executive Services, on 15 April 2024.

In her role, Sharon provides contemporary strategic leadership to ensure the performance and integrity obligations of DJAG are met. Sharon leads the engagement and negotiation of sound governance practices across statutory offices to best enable the delivery of government priorities more broadly across the Justice Portfolio.

Sharon has extensive experience in a range of Queensland and Commonwealth Government agencies driving the implementation and evolution of complex economic and social policy and engaging with stakeholders across multiple sectors.

Prior to joining DJAG, Sharon was the Deputy Director-General, Queensland Government Procurement in the Department of Energy and Climate, where she was responsible for the whole-of-government procurement policy framework and associated functions, category management of general goods and services, and management of the Government fleet.

Sharon's previous appointments include senior executive positions in settlement services, human resources and ministerial, parliamentary and executive services roles at the Commonwealth Department of Social Services and in the Queensland Departments of the Premier and Cabinet, Public Works, and Families and Communities.

Sharon holds a Bachelor of Social Work, Bachelor of Arts and a Post Graduate Diploma (Arts).

Corynne Scott

Assistant Director-General, Corporate Services

Corynne was appointed as the Assistant Director-General, Corporate Services, on 4 September 2023.

In her role as Assistant Director-General, Corynne is responsible for providing strategic leadership and management of DJAG's corporate functions, including human resources, finance, infrastructure services and information technology and is required to develop and implement best practice corporate policies, programs and systems which enable frontline service delivery.

The Assistant Director-General role is required to maintain a robust financial governance framework and have strategic financial management knowledge and practices.

Corynne has previously worked as the Chief Finance Officer at both DJAG and the Department of Housing.

Corynne has a wealth of experience including deep knowledge of DJAG and more than two decades in the public sector leading multifaceted teams.

Corynne also brings to the role extensive experience, including in financial management and governance across complex government organisations, strategic business planning and leadership of corporate service functions to support frontline service delivery.

Corynne holds a Bachelor of Business (Accountancy) and is a member of CPA Australia.

Karen Watson

Acting Crown Solicitor

Karen assumed responsibilities as Acting Crown Solicitor from 29 May 2024.

In her role as Acting Crown Solicitor, Karen handles the most difficult legal matters on behalf of the Crown and is the most senior officer in the practice.

Karen acts as the solicitor on the record for the State and provides independent legal advice to the Cabinet, the Premier, the Attorney-General, Ministers, Directors-General, and department officers on matters of significance to the Government.

The professional and ethical standards of Crown Law's legal practice are set by the Crown Solicitor, who also takes responsibility for resolving any real or perceived conflict of interest involving a legal matter being handled by the Practice.

During her lengthy tenure in the Queensland Public Sector, Karen has accumulated an unsurpassed depth of experience and knowledge in Queensland Government public law, employment and discrimination law, disciplinary matters, and statutory interpretation.

Prior to her responsibilities as Acting Crown Solicitor, Karen served as Deputy Crown Solicitor of Crown Law's Public Law Branch since 2010.

Karen holds a Bachelor of Laws.

Todd Fuller KC

Director of Public Prosecutions

Todd was appointed Director of Public Prosecutions on 19 February 2024.

In his role as Director of Public Prosecutions, Todd has the primary function of prosecuting on behalf of the State of Queensland.

The charges for criminal offences can be heard in the High Court of Australia or any of the following Queensland courts: Court of Appeal, Supreme Court, District Court, Childrens Court, Magistrates Court and Mental Health Court.

Todd was appointed as a Crown Prosecutor in 1989 and served as Deputy Director of Public Prosecutions since 2016. He was called to the Bar in 1989 and took silk in 2010.

He has accumulated extensive experience across every aspect of the criminal justice system at every jurisdictional level.

Todd has appeared in significant Supreme Court criminal trials and complex matters before the Court of Appeal.

Widely sought after for his professional expertise, Mr Fuller is a member of the Bar Association of Queensland and serves on the University Relations Committee, the New Bar Committee and the Continuing Legal Education Committee and is a long-term member of the Griffith Law School Visiting Committee.

Todd holds a Bachelor of Laws (Hons) from the Queensland University of Technology.

Paula Werner

*Executive Director, Financial Services,
and Chief Finance Officer*

Paula was appointed as the Executive Director, Financial Services, and Chief Finance Officer in September 2022.

In her role as Executive Director, Financial Services, Paula is responsible for leading the efficient, effective and economic financial administration of the department.

Paula has over 25 years experience in financial management within the public sector with extensive experience across financial and management accounting, including internal and external budgeting, statutory reporting, financial analysis and reporting, governance, risk and assurance processes.

Paula joined DJAG in 2019 as the Director, Budget and Corporate Governance, and has worked within several other Queensland government agencies including the former Department of Natural Resources, Mines and Energy, Department of Energy and Water Supply, and Queensland Shared Services.

Paula holds a Bachelor of Business (Accountancy) and is a member of CPA Australia.

Our performance

DJAG Strategic Plan 2022-2026

Strategic objective 1:

Continually improve and evolve our service delivery

Lead strategy:

Develop innovative, human-centred solutions to improve service outcomes.

DJAG will achieve this objective through the following supporting strategies:

- Provide contemporary, fit-for-service infrastructure to better meet the needs of all users.
- Develop a Service Delivery and Transformation Strategy and a Roadmap to inform service improvement initiatives.
- Expand our contemporary technology foundation across the department to better enable service delivery.

Key statistics

- Achieved a 105% combined clearance rate across all Fast Track Sentencing pilot locations.
 - Finalising an additional 170 files each month.
 - Reducing from 53 days to 46 days the median number of days to finalise cases.
- Opened 2 new specialist DFV courts in Brisbane and Cairns, bringing the total number of DFV courts to 7.
- Processed more than 7,300 funding applications to the Gambling Community Benefit Fund, distributing more than \$80 million to not-for-profit community groups.
- Processed:
 - 1,043 Justices of the Peace applications
 - 592 Commissioners for Declarations applications.
- Under the *Criminal Proceeds Confiscation Act 2002*:
 - 9 new confiscation proceedings were commenced
 - 10 restraining orders were obtained
 - 799 serious drug offence certificates were issued.
- Collected \$4,754,761 from process forfeiture orders.
- Supported 22,210 individual licensees through proactive regulatory oversight, including:
 - 11,184 liquor licensed premises
 - 1,074 gaming licensed premises
 - 4 casinos.
- Completed 1,886 proactive compliance checks on businesses and industries, finalised 2,696 investigations, and initiated 3,076 enforcement actions, as regulated by the Office of Fair Trading.
- Reduced median processing times from:
 - 24 days to 20 days for extended hours permit applications
 - 136 days to 91 days for artisan producer licence applications
 - 350 days to 178 days for new commercial hotel applications.
- Allocated \$971,000 of funding to Safe Night Precincts to deliver community safety initiatives, support for the vulnerable, and to minimise alcohol and drug related harms.
- Finalised 21,644 consumer complaints, of which 20,598 were finalised via conciliation by the Office of Fair Trading between the consumer and trader, with \$11 million in redress obtained for consumers.
- Achieved satisfactory resolution of 81% of conciliated complaints.
- Processed 167.1% more client inquiries than the previous financial year about changes to the residential tenancy reforms.
- Achieved a 23.8% reduction in dispute resolution applications, attributed to reforms to tenancy laws impacting people living in bodies corporate.
- Processed 23,504 client searches of orders and written and telephone inquiries for bodies corporate in Queensland, a 5.1% increase on the previous year.
- Achieved a 39.3% reduction in applications lodged under the *Building Units and Group Titles Act 1980* for the order of a referee.

Our achievements

- Implemented the 3-year intervention Criminal Resolution Registrar, designed to progress Supreme Court matters more efficiently through the criminal justice system.
- Appointed 3 new District Court Judges, plus support staff, in Ipswich, Cairns and Southport to meet increased demand.
- Appointed 3 new Coroners, plus support staff, in Brisbane and Cairns to improve timely coronial investigations.
- Established, as part of the Fast Track Sentencing pilot:
 - additional court sitting days in Brisbane, Cairns, Southport and Townsville Childrens Courts
 - priority bookings reserved at the Brisbane and Cleveland Youth Detention Centres to increase access for legal representatives to children on remand
 - dedicated case conferencing resources to support timely finalisation of youth justice matters within pilot locations.
- Delivered the Video Conferencing Infrastructure Project to improve videoconferencing capabilities and timely access to justice.
- Implemented the QCCase civil case management system in the Magistrates Courts Service and Queensland Civil and Administrative Tribunal.
- Updated the governance model for the coronial system and progressed system reform led by the Coronial System Board for continuous improvement.
- Improved the Coroners Court leadership structure by appointing an Executive Director and 2 new Directors to promote and drive service delivery excellence.
- Appointed a new Manager, Cultural Capability role, to provide support to First Nations families, coroners, and coronial system partners in their investigation and review of deaths of First Nations peoples.
- Reviewed licensing business processes resulting in a reduced and streamlined set of business processes, red-tape reduction and opportunities for improved customer experience.
- Implemented the Summertime Taskforce recommendations to provide greater flexibility for small business liquor and gaming licensees by making changes to extended hours permits for trade between 12:00am and 5:00am:
 - increasing applications by 11%
 - reducing processing times by 20%.
- Undertook an extensive education campaign to inform Queensland's incorporated associations about sector reforms to improve transparency and accountability in the incorporated association sector, in addition to making dispute resolution simpler.
- Reduced unnecessary use of the blue card system to reduce avoidable impacts on employment opportunities and increase economic participation.
- Conducted extensive engagement with First Nations stakeholders to understand the consumer issues facing their communities and improve Office of Fair Trading services.
- Progressed law reform:
 - modernising Queensland's property law, which provides for a statutory seller disclosure scheme
 - enhancing the appointment, disqualification and complaints processes and conduct standards for Justices of the Peace and Commissioners for Declarations

- strengthening Queensland’s privacy framework to better protect personal information and providing responses and remedies for data breaches by agencies.
- Increased the prescribed amount for cost disclosure obligations for legal practices, which promotes costs transparency of legal services and simplifies the process for simple or straightforward legal matters.
- Progressed:
 - a Bill to modernise Queensland’s trusts laws with new, simplified legislation that addresses existing gaps
 - the review of *Body Corporate and Community Management Act 1997* and *Building Units and Group Titles Act 1980* in consultation with the Community Titles Legislation Working Group
 - a Bill to amend the *Crime and Corruption Act 2001* to improve the operation and performance of the Crime and Corruption Commission including to require Director of Public Prosecutions advice on corruption offences arising from a corruption investigation.
- Finalised new body corporate law reforms to provide appropriate arrangements, safeguards and protections for unit owners, including:
 - a new process for terminating uneconomic community titles schemes
 - empowering adjudicators to make orders approving alternative insurance arrangements
 - modernising and improving the operation of provisions relating to by-laws and other governance issues in relation to smoking, pets and towing.
- Established a framework for a mandatory continuing professional development scheme for property agents, to commence mid-2025.
- Strengthened buyer protections by limiting when sunset clauses can be used to terminate ‘off the plan’ contracts for the sale of land and clarifying when deposits paid by buyers under ‘off the plan’ contracts can be released.
- Implemented amendments to the *Building Units and Group Titles Act 1980* and *Mixed Use Development Act 1993* and residential tenancy reforms in collaboration with the Residential Tenancies Authority.
- Supported the parliamentary inquiry into scrap metal theft undertaken by the former Transport and Resources Committee and commenced implementation of the recommendations made in Report No. 45, - Inquiry into scrap metal theft. Collaborated with other jurisdictional consumer protection agencies on consumer law policy matters:
 - to progress potential reforms to address unfair trading practices, consumer guarantees and supplier indemnification
 - introducing information standards to better inform consumers about infant safe sleep practices and related risks associated with infant sleep products
 - introducing information standards aimed at reducing safety risks associated with toppling furniture
 - progressing country of origin labelling for seafood in hospitality settings
 - streamlining tobacco control legislation.
- Commenced development of a proposal to modernise Queensland’s legislative framework to regulate the online sale and delivery of liquor products, informed by public consultation.
- Established an additional 11 signing sites across Queensland in the JPs in the Community Program and welcomed 336 new volunteers to the program.

- Delivered DFV courthouse improvements:
 - a new dedicated DFV counter and registry space, DFV saferoom and new triage counter at Ipswich Courthouse
 - updating saferoom and registry facilities at Caboolture Courthouse
 - a new DFV counter and three interview rooms at Cairns Courthouse.
- Commenced construction for the \$22.2 million replacement courthouse in Beaudesert that will provide better access to justice and increased support for DFV victims in the Scenic Rim.
- Collaborated with Queensland Health to develop legislation, and necessary public sector architecture, to establish an independent statutory office for the Director of Forensic Science Queensland.

Looking forward to 2024–25

- Design a new courtroom in Townsville and new courtrooms in the Brisbane Supreme and District Court complex to meet increased demand of court services.
- Establish 2 new Court Link sites in Rockhampton and Holland Park and an enhanced disability support stream within the Brisbane Court Link program.
- Deliver the remainder of the Fast Track Sentencing pilot and its independent evaluation to inform opportunities to improve the efficient conduct of Childrens Court at a local and state-wide level.
- Deliver an expansion strategy to implement key best practice elements of the Specialist DFV Court justice response across Queensland.
- Continue to implement the Commission of Inquiry into Forensic DNA Testing in Queensland recommendations, in order to provide a high-quality forensic service supporting the Queensland justice system.
- Establish a system for co-administration of the Working with Children Check and Disability Worker Screening systems in collaboration with the Department of Child Safety, Seniors and Disability Services, to further streamline processes and improve customer service.
- Continue to address overcompliance with blue card screening requirements by engaging directly with system stakeholders to provide on-the-ground advice, assistance and support, particularly within discrete First Nations communities.
- Complete a review of blue card correspondence to applicants and organisations during the risk assessment process, to make it more accessible and culturally respectful.
- Implement the new *Property Law Act 2023*.
- Continue to progress the review of the *Body Corporate and Community Management Act 1997* and *Building Units and Group Titles Act 1980* to reform and improve the operation, management, and amenity of Queensland's community titles schemes and similar developments.
- Finalise the review of the *Queensland Civil and Administrative Tribunal Act 2009*.
- Continue to implement remaining recommendations of the Gotterson Review, including new gambling harm measures.
- Continue to work with jurisdictions to implement nationally harmonised charitable fundraising laws to support the consistent application of the 16 National Fundraising Principles for the conduct of fundraising.
- Complete the Child Sector Enhancement ICT project, which will provide staff with a single electronic client management system for child and adult functions.

Innovation in action – The Domestic and Family Violence Live List

In 2020, the Courts Innovation Program developed an innovative new prototype, the DFV Live List, for the Townsville Specialist DFV court to help with the triaging of court matters.

The success of the prototype led to further investigations and refinement of the DFV live list to achieve even greater efficiencies in court processes, with a broader scope than the specialist courts.

In 2023–24, the prototype was developed into an application and implemented in the Beenleigh Magistrates Court.

The application, which can be used both on computers or tablets, helps coordinate and triage the hearing of DFV matters, ensuring court processes are streamlined and movement of victims around the courthouse and within court is as expedient and safe as possible.

The Live List also enables police prosecutors, duty lawyers, court reception workers and DFV specialist services to access a detailed list of all matters before the court quickly, securely and easily.

The DFV Live List provides an innovative tool in response to Recommendation 49 of the Women’s Safety and Justice Taskforce Report 1, which called for a state-wide plan to improve safety for DFV victims when attending court.

Following its successful implementation in Beenleigh, the application will be progressively rolled out to a further 13 locations including the remaining 6 specialist DFV court locations and other high-volume courts, including Brisbane, Cairns, Toowoomba, Townsville, Palm Island, Mackay, Southport, Rockhampton, Mt Isa, Caboolture, Maroochydore, Ipswich and Pine Rivers.

DJAG Strategic Plan 2022-2026

Strategic objective 2:

Safeguard the rights of vulnerable people in society

Lead strategy:

Deliver targeted services to support vulnerable and disadvantaged people.

DJAG will achieve this objective through the following supporting strategies:

- Provide timely and accessible services to reduce delays.
- Co-design policies and legislation informed by lived experiences of community members.

Key statistics

- Commenced 9 new cases under the *Dangerous Prisoners (Sexual Offenders) Act 2003* to keep the community safe:
 - 391 cases have been commenced by the Attorney-General under the Act since commencement, with 85.64% of offenders placed on an order
 - 1.83% of cases are pending determination by the court
 - 134 offenders are on supervision orders in the community, of which 130 are fitted with ankle bracelets to electronically monitor their movements.
- Received 24 notices under section 52 of the *Human Rights Act 2019* on behalf of the Attorney-General that a question of law arose about its application or interpretation.
- In relation to the work of the Office of the Public Guardian:
 - Completed 3,507 visits to adult visitable sites and 18,741 visits to child locations (homes and sites) by community visitors.
 - Provided 4,490 adults with impaired capacity with decision-making services for personal matters, and 639 adults with impaired capacity with healthcare decision-making services as the statutory health attorney.
 - Finalised 102 investigations into allegations of abuse, neglect and exploitation and/or inappropriate or inadequate decision-making arrangements for adults with impaired decision-making capacity.
 - Provided 453 children and young people in the child protection system with child advocacy services.
- Received 80,218 offences for prosecution relating to 9,345 accused.
- Completed 1,719 committal matters in the Brisbane, Ipswich and Southport Magistrates Courts.
- Finalised 419 appeals in the High Court of Australia, Court of Appeal and District Court jurisdictions.
- Received 197 referrals to the Queensland Intermediary Scheme, which is more than double from the first year of operation.
- Delivered 277 free birth certificates to First Nations families whose children are up to date with health checks and vaccinations, in partnership with the Institute for Urban Indigenous Health, as part of their Deadly Choices Birth Certificate Program.
- Delivered 41 community engagements resulting in 264 new birth registrations accompanied by free birth certificates provided through our Closing the Registration Gap project, aimed at increasing birth registration rates for Aboriginal and Torres Strait Islander children aged 0-16 years old.
- Monitored 960,952 current blue card holders and applicants daily for changes in Queensland criminal history.
- Finalised 298,464 blue card applications, of which 85% were finalised within an average of 2 business days.
- Finalised 3,494 cases which prevented individuals with concerning criminal histories or other assessable information from working with children.
- Delivered education and engagement activities to more than 30,280 people to ensure consumers and businesses are aware of their consumer rights and responsibilities, with a focus on empowering vulnerable consumers.
- In relation to the work of the Office of the Director of Child Protection Litigation:
 - received more than 3,500 child protection matters from the Department of Child Safety, Seniors and Disability Services

- made more than 3,400 child protection applications and managed the resulting child protection proceedings in the Childrens Court across the State
- assisted the court to determine nearly 3,000 applications
- completed 8 serious physical injury case reviews and 1 child death care review.
- ‘*Dark patterns*’, which raised consumer awareness of the tricky or manipulative tactics that certain online traders use to get people to spend more than they had planned or provide more personal information than is necessary.

Our achievements

- Settled and defended claims against the State relating to child abuse and gave legal support to Government agencies.
- Delivered 52 of the 72 recommendations allocated to DJAG from the Queensland Family and Child Commission’s 2017 report *Keeping Queensland’s Children More than Safe: review of the blue card system*, including those delivered in previous financial years.
- Collaborated with other consumer protection regulators to progress the third Australian Consumer Law survey, which:
 - measured the knowledge, awareness and perceptions of Australian Consumer Law among consumers and businesses
 - ensured continued delivery of relevant, nationally consistent, integrated approaches to enforcement, dispute resolution and consumer education.
- Delivered consumer product safety services through education campaigns, interagency working groups and compliance activities, focusing on children’s products, products containing button or coin batteries, and infant sleeping products.
- Led national consumer education campaigns:
 - ‘*Cost of living tips*’, which encouraged people to be informed and savvy consumers
- Implemented a licence exemption pathway for First Nations peoples living in remote communities, who wish to work in security officer roles in those communities, but would have been precluded by their criminal history.
- Developed a framework to support the evaluation of Safe Night Precincts, to inform their ongoing efficacy in contributing to public safety and confidence, as well as the vibrancy of Queensland’s night-time economy districts.
- Progressed law reform:
 - amending *the Victims of Crime Assistance Act 2009* to increase financial assistance thresholds payable to all eligible victims
 - establishing the framework for the permanent Office of the Victims’ Commissioner and the Sexual Violence Review Board to promote and protect the rights of victims in our community and review systemic issues affecting victims of crime
 - criminalising the public display of prohibited hate symbols and increased penalties for hate crimes and serious vilification
 - decriminalising the sex work industry in Queensland
 - establishing a framework for subsequent appeals against conviction and expanding the fresh and compelling evidence double jeopardy exception.
- Facilitated the implementation of the *Criminal Code (Decriminalising Sex Work) and Other Legislation Amendment Act 2024*, including:

- the development of the relevant Planning Regulation amendments and workplace health and safety guidelines and information for workers
- the convening of a temporary working group to share information about the decriminalisation reforms, consisting of regulators and other government agencies with areas of responsibility that affect the sex work industry.
- Developed, in consultation with other agencies, bills that will:
 - establish a central donor conception information register within the Registry of Births, Deaths and Marriages
 - improve the operation of the blue card system, by implementing recommendations made by the Queensland Family and Child Commission
 - establish a reportable conduct scheme for the oversight of reporting and investigations into allegations of child abuse by within scope organisations.
- Provided secretariat support for the Independent Ministerial Advisory Council that included research and policy analysis to develop submissions into significant inquiries and consultation processes.
- Implemented the *Births, Deaths and Marriages Registration Act 2023*:
 - supporting contemporary family structures and LGBTIQ+ communities
 - improving legal recognition for trans and gender diverse people
 - modernising the functions and services of the Registry of Births, Deaths and Marriages.
- Supported 131 trans and gender diverse applicants to apply to alter the record of sex on their birth certificate, or to obtain a recognised details certificate, in the first week of the *Births, Deaths and Marriages Registration Act 2023* commencement.
- Provided secretariat functions for 18 Legal Assistance Forums across Queensland, each of which meet 4 times a year to enable collaborative service planning across the sector.
- Finalised the external *Review of the Financial Assistance Scheme*.
 - The final report found the original intent and objectives of the scheme are being met, and the scheme positively supports the recovery of victims of crime.
 - The Queensland Government accepted or accepted in-principle 9 of the 10 recommendations in the final report, with 1 recommendation to be further considered in consultation with key stakeholders.
- Launched an online financial assistance application form for victims of crime.
- Implemented an immediate assessment, triage and payment process to support victims to receive financial assistance in a timely manner.
- Established the Victims of Crime Community Response pilot, in partnership with VictimConnect, which provides support to victims of violent crimes and their families in Townsville, Cairns and Logan.
 - Under the pilot, referrals and brokerage support are provided to victims 24 hours a day, 7 days a week to meet their immediate needs.
- Continued to deliver the Victim Services Funding Program enabling non-government organisations to provide trauma-informed support to victims and their families and build capacity in the sector.
- Continued the Queensland Intermediary Scheme in Brisbane and Cairns to assist vulnerable witnesses to child sexual offences.

Looking forward to 2024–25

- Under the *Community Safety Plan for Queensland*, the Queensland Government committed an additional \$16 million to continue and expand the Victims of Crime Community Response pilot, enabling ongoing support for victims across Queensland in the immediate aftermath of an act of violence.
- Provide victims of non-violent property crime access to free therapeutic counselling, information, advice, and referrals to appropriate support organisations through UnitingCare Queensland.
- Review existing supports available for victims of crime and consider how best to support victims to navigate each stage of the criminal justice process, informed by the findings of the external *Review of the Financial Assistance Scheme*.
- Contribute to the government's reform options to respond to the recommendations of the *Final Report of the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability*.
- Implement the commitment in the *Community Safety Plan for Queensland* for the appointment of an Aboriginal and Torres Strait Islander Children's Commissioner.
- Partner with participating agencies at Muster events to assist young community members in North Queensland and the Torres Strait with applications for primary identification, including birth certificates.
- Collaborate with stakeholders to develop policy and legislative responses to the recommendations of the Disability Royal Commission, as accepted by the Queensland Government.
- Develop and support key strategies for reform of the criminal justice system, including a whole-of-Government strategy for women and girls in the criminal justice system as offenders and accused persons.
- Lead whole-of-system reform to address increasing demand on the criminal justice system by promoting evidence-based decision-making, effective reform programs and collaboration and partnerships with other agencies through the work of the Justice Reform Office.
- Deliver on outstanding recommendations from the Queensland Family and Child Commission's 2017 report *Keeping Queensland's Children More than Safe: review of the blue card system*.
- Implement a new service portal for victims of crime, which will allow victims to apply online to request information and obtain court updates.
- Resolve the criminal records issues related to worker screening on Norfolk Island by progressing a project and working group with other Queensland and Commonwealth Government agencies.
- Implement an Office of Fair Trading best practice consumer complaint management and conciliation framework.
- Progress the first triennial review of Safe Night Precincts.
- Consider over 50 submissions received on a proposed new regulatory framework for online liquor sales and delivery in Queensland.

Safeguarding the rights of vulnerable people – victims of crime

Financial assistance

Financial assistance is provided to help victims recover from the physical and psychological impacts of violent crime under the *Victims of Crime Assistance Act 2009*.

In 2023–24, Victim Assist Queensland received more than 19,000 applications for financial assistance, a 157% increase on the previous year.

On 8 December 2023, the *Victims of Crime Assistance Act 2009* was amended to increase financial assistance available to victims. This, along with amendments in 2017 which extended financial assistance to victims of all forms of DFV, has driven a 600% increase in demand for financial assistance since 2017.

In 2024–25, Victim Assist Queensland will receive \$15.57 million to meet this increased demand. This is in addition to the \$221 million already committed over 5 years from 2023–24 to enhance support for victims of crime in Queensland.

Victim Assist Queensland has implemented a range of measures to deliver efficiencies to support victims of crime:

- recruiting additional staff to meet demand
- introducing an immediate payment process where applications are triaged and assessed for immediate payments to eligible applicants
- launching an online financial assistance application form
- introducing a 7-day week roster for staff to assess applications
- upgrading the website to explain information to victims in simple language.

Funding and support for victim services

Victim Assist Queensland supports the victim services sector within Queensland through information, coordination, research, education and referrals, and monitors funding arrangements with funded service providers to ensure services continue to meet the needs of victims of crime.

The Government committed an additional \$5.9 million over 5 years from 2023–24 to uplift Victim Services Funding Program services across the State. The program enables victims of crime access to a comprehensive trauma-informed support service, including 24/7 telephone support, case management, emotional support, court support, assistance completing financial assistance applications, psychological first aid and therapeutic counselling.

DJAG Strategic Plan 2022-2026

Strategic objective 3:

Reduce over-representation of First Nations peoples in the criminal justice system

Lead strategy:

Partner with First Nations peoples to address over-representation.

DJAG will achieve this objective through the following supporting strategies:

- Lead the development of a whole-of-Government First Nations Criminal Justice Strategy to address over-representation.
- Establish and embed a DJAG First Nations Advisory Body as a mechanism to partner and engage.
- Develop and implement a DJAG First Nations Strategy.

Key statistics

- Administered \$37.4 million of Queensland and Commonwealth Government funding to Aboriginal and Torres Strait Islander Legal Service (Qld) Limited.
- Administered \$0.305 million of Commonwealth Government funding to Indigenous Corporation family violence prevention legal services which provide direct legal assistance to Aboriginal and Torres Strait Islander peoples.
- Supported an increase of self-identified First Nations applicants obtaining a blue card to 94%.
- Recorded 657 engagements with Yarrabah community members, delivering culturally appropriate as part of the co-designed Blue Card Liaison Officer pilot program.

Our achievements

- Developed the *Better Justice Together: Queensland's Aboriginal and Torres Strait Islander Justice Strategy 2024–2031* to address and reduce the over-representation of Aboriginal and Torres Strait Islander peoples in the justice system.
- Delivered on strategies from *Safe Children and Strong Communities: Strategy and action plan* for First Nations peoples and organisations accessing the blue card system, including working with communities at a local level to:
 - identify options for service design and delivery
 - ensure that processes are culturally appropriate, culturally safe, simplified and connected.
- Supported First Nations peoples through the blue card process:
 - Allowing applicants with a criminal history or other assessable information to tell their story in their own words, has enabled greater participation in the assessment process and resulted in more culturally informed decisions.
 - First Nations officer also provide a cultural lens to the decision-making process, where appropriate.
 - Travelling to remote and regional communities (including Bamaga, Cherbourg, Coen, Yarrabah, Palm Island, Mornington Island, Aurukun, Kowanyama, Woorabinda, Doomadgee and Lockhart River) to provide practical support to applicants and employers, with 94% of applicants who identify as a First Nations person issued with a blue card.

- Supported the increase of the number of Aboriginal and Torres Strait Islander organisations represented at regional and specialist legal assistance forums.
- Provided funding to support the delivery of First Nations projects within the legal assistance sector, including the:
 - Which Way Project
 - Blurred Borders Project
 - First Nations strategic framework for Community Legal Centres.
- Delivered ongoing support and funding to 41 Community Justice Groups across regional, remote and metropolitan Queensland. Community Justice Groups are community-based organisations with Elders and Respected Persons applying local solutions to justice issues within their communities.
 - In 2024, DJAG extended this program to include a substantial increase in funding to 11 Community Justice Groups operating across 10 locations in the outer islands of the Torres Strait. The increased funding investment has been supported by an inaugural development workshop specifically for these Community Justice Groups in April 2024, followed by increased operational training delivery.
- Completed the three-year independent evaluation of the Community Justice Group Program.
- Continued to build on the DJAG/Career Pathways partnership program and provided opportunities for participants to access the Introduction to Mediations Skills training that DJAG's Dispute Resolution branch staff undertake.
 - The Career Pathways Service provides access to improved leadership and career development opportunities for Aboriginal and Torres Strait Islander employees of the public sector.

Looking forward to 2024–25

- Publish and implement the *Better Justice Together: Foundational Action Plan 2024–2026*.
- Continue to implement initiatives to reduce rates of Aboriginal and Torres Strait Islander adults in incarceration by 15% and young people (10-17 years old) in detention by 30% by 2031 under the *National Agreement on Closing the Gap*.
- Consult and engage with First Nations legal assistance providers to inform the negotiations of the next national legal assistance partnership agreement for 2025–30.
- Continue to provide secretariat and policy support to the Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group in line with Queensland's *Framework for Action – Reshaping our approach to Aboriginal and Torres Strait Islander domestic and family violence*.
- Continue to provide support to the Queensland Government representatives on the Commonwealth Justice Policy Partnership and provide secretariat support to the Queensland Justice Policy Partnership Executive Governance Group, to support delivery on Queensland Government's commitments under the *National Agreement on Closing the Gap*, in particular Targets 10 and 11.
- Establish a First Nations blue card liaison officer within Palm Island to assist blue card applicants and organisations to navigate and engage more fulsomely with blue card system requirements.
- Finalise delivery of the Legal Affairs and Safety Committee Report No. 38 recommendations from its examination of the *Working with Children (Indigenous Communities) Amendment Bill 2021*.
- Finalise delivery of the *Safe Children and Strong Communities: Strategy and action plan*.

Better Justice Together: Queensland's Aboriginal and Torres Strait Islander Justice Strategy 2024–31

During 2023–24, the First Nations Justice Office progressed the development of the *Better Justice Together: Queensland's Aboriginal and Torres Strait Islander Justice Strategy 2024–31* to address and reduce the over-representation of Aboriginal and Torres Strait Islander peoples in Queensland's criminal justice system. The strategy will be released in 2024–25.

Developed in partnership with Aboriginal and Torres Strait Islander communities, leaders and organisations, the strategy specifically aims to improve the way the criminal justice system works for, and with, First Nations peoples.

The strategy was developed through a co-design process in partnership with Aboriginal and Torres Strait Islander community members and community-controlled organisations, stakeholders who work closely with Aboriginal and Torres Strait Islander peoples, government agencies and non-government organisations.

This co-design process included 103 engagement sessions across the state with community and Community Justice Groups through a blend of in-person and online consultations, as well as 34 written submissions and 160 survey responses. The engagement sessions were led by Aboriginal and Torres Strait Islander staff from the First Nations Justice Office, with support from i2i Global, which is a First Nations-owned and led organisation from Queensland. The voices, stories, insights, and experiences of Aboriginal and Torres Strait Islander peoples shaped the strategy.

Based on these insights, the strategy identifies four focus areas to transform the justice system and reduce overrepresentation:

- working together
- early intervention and prevention with local decision-making for safer communities and families
- doing justice differently for a better and fairer justice system
- address offending and reduce re-offending.

The First Nations Justice Office will oversee the implementation of the strategy.

There will be 3 action plans to support the rollout of the strategy, each building on earlier achievements and outcomes to guide implementation of the 7-year strategy. The action plans will provide a clear roadmap for what we are going to do, ensure ongoing commitment and action to improve community safety and reduce the disproportionate representation of Aboriginal and Torres Strait Islander peoples in the justice system.

The development and delivery of this strategy was a recommendation of the Women's Safety and Justice Taskforce's first report, *Hear Her Voice – Report 1*. The strategy will also contribute to achieving the Government's commitments under the *National Agreement on Closing the Gap*.

DJAG Strategic Plan 2022-2026

Strategic objective 4:

End domestic, family and sexual violence

Lead strategy:

Deliver highly effective strategies and integrated responses to domestic, family and sexual violence.

DJAG will achieve this objective through the following supporting strategies:

- Prevent and respond to domestic, family and sexual violence including coercive control.
- Continue to invest in, improve and empower integrated service delivery systems to ensure support for victims of domestic, family and sexual violence is connected, accessible, client centred and culturally responsive.
- Strengthen justice system responses to domestic, family and sexual violence to prioritise victim safety and hold perpetrators to account and improve the justice experience of women and girls.
- Increase knowledge and understanding of domestic, family and sexual violence and its drivers in the broader community through comprehensive communications strategies and community.

Key statistics

- Delivered, to date, the Government response to 185 recommendations of the Women's Safety and Justice Taskforce led by DJAG:
 - 33 of the 75 recommendations from *Hear Her Voice – Report 1*
 - 21 of the 110 recommendations from *Hear Her Voice – Report 2*.
- Took 426 video recorded statements between September 2022 and September 2023 as part of the Video-Recorded Evidence-in-Chief pilot, of which 91 were video recorded statements in 2023–24.
- Established 7 steering committees led by a Project Executive Lawyer, Consultant Crown Prosecutors and representatives from legal and non-legal staff from across the Office of the Director of Public Prosecution's nine regional offices to guide the implementation of the Women's Safety and Justice Taskforce recommendations.

Our achievements

- Progressed amendments implementing the second major tranche of legislative reforms arising from the Government response to recommendations of the Women's Safety and Justice Taskforce:
 - introducing a new offence criminalising coercive control
 - moving Queensland to an affirmative model of consent.
- Developed the *Criminal Justice Legislation (Sexual Violence and Other Matters) Amendment Bill 2024*, implementing the third major tranche of legislative reforms arising from the Women's Safety and Justice Taskforce recommendations.
- Established a new multi-agency DFV High Risk Team in the Redlands to keep DFV victims safe and hold perpetrators to account.

- Launched the 2023–24 Safe and Diverse Communities Grant Super Round that provided 3 organisations up to \$150,000 each and another 18 organisations up to \$25,000 each.
 - The Safe and Diverse Communities grant initiative assists Queensland's culturally and linguistically diverse communities to recognise, respond to and prevent DFV.
- Published the:
 - *Women's Safety and Justice Reform Annual Report 2023–24*: Outlines progress made to deliver on commitments made to address the Women's Safety and Justice Taskforce recommendations.
 - *Domestic, Family and Sexual Violence Monitoring and Evaluation Framework*: Provides a consistent approach to how the Government will monitor, report and evaluate Queensland's domestic, family and sexual violence reform agenda.
 - *Queensland's plan for the primary prevention of violence against women*: A 5-year plan to address the drivers of violence against women and prevent domestic, family and sexual violence from occurring.
 - *Domestic, Family Violence Training and Change Management Framework*: Guides the alignment of training for staff and organisations working across the DFV and justice service systems.
- Established the Women's Safety and Justice Reform Implementation Reference Group to engage with key criminal justice system and/or domestic, family and sexual violence stakeholders, representatives from community groups and advocates who may have lived experience of domestic, family and sexual violence to guide the implementation of the Government response to recommendations of the Women's Safety and Justice Taskforce.

- Funded:
 - the “Strong Women Talking” charity to deliver its Healing Journey program for First Nations women in the Brisbane area, which is a culturally safe and trauma-informed domestic, family and sexual violence prevention, intervention and support program
 - the Islamic Women’s Association of Australia to deliver the Salam Safe House to address the unique needs of Muslim and culturally and linguistically diverse women experiencing DFV
 - the Warringu Aboriginal and Torres Strait Islander Corporation to deliver a new DFV Specialist Homelessness Service in the Douglas Shire for women and children experiencing DFV.
- Conducted training sessions for Magistrates on domestic violence in response to recommendations in the *Not Now Not Ever: Putting an end to domestic and family violence in Queensland* report, including coercive control sessions at the 2023 Annual State Magistrates Conference.
- Launched mandatory training called *DFV the part you play, the difference you make* as part of Court Services Queensland’s work, to provide staff with a consistent foundational understanding of domestic and family violence and coercive control.
- Developed a model for case managing sexual violence matters in the District Court, which involves a separate sexual violence list and mediated case conferencing.
- Delivered the Video-Recorded Evidence-in-Chief pilot in Southport and Ipswich Magistrates Courts from September 2022 to September 2023.
- Completed an independent evaluation of the Video-Recorded Evidence-in-Chief pilot and considered the evaluation to inform continuation and expansion of video-recorded evidence across the State.
- Launched the *Domestic and Family Violence and Sexual Violence Safety Framework – Delivering Safer Courts 2024–34*, a 10-year commitment to improve court safety to ensure courts are delivering inclusive, safe, supportive, and accessible services for people impacted by domestic, family and sexual violence.
- Progressed implementation activities to operationalise the *Domestic and Family Violence Protection (Combating Coercive Control) and Other Legislation Amendment Act 2023* which commenced in full in August 2023.
- Published the *Coercive control communication framework 2024–27*, which guides best practice communications about coercive control, its nature and impacts, and upcoming changes to the laws in Queensland.
- Completed a review of the Victim Liaison Service in response to recommendation 49 of the *Hear Her Voice – Report 2*.
- Provided a program of domestic, family and sexual violence training on the latest significant legislative amendments to both legal and non-legal staff.
 - This training was delivered to more than 90% of staff across 17 chambers in 9 offices, with 89% of participants surveyed stating that the training had a high or very high benefit on their understanding of recent legislative amendments.
- Established a working group between the Office of the Director of Public Prosecutions and the Queensland Police Service to collaborate on joint recommendations, on partnership documents and training.
- Implemented feedback and learnings from consultation with the New South Wales and Western Australian Directors of Public Prosecutions regarding their right-to-review policies.

Looking forward to 2024–25

- Commence a 3-year Sexual Violence Case Management pilot in the Brisbane and Ipswich District Courts, supported by the release of a District Court Practice Direction.
- Establish the Sexual Offence Expert Evidence Panel pilot program in Brisbane and Townsville.
- Continue the Video-Recorded Evidence-in-Chief pilot, which has been approved for a 12-month extension by the Government.
- Implement the *Criminal Law (Coercive Control and Affirmative Consent) and Other Legislation Amendment Act 2024*, which passed on 6 March 2024.
- Introduce the DFV Live List application to 13 Magistrate Court locations, enabling the easy viewing of all matters on the DFV court on the day and manages information about parties in real-time, including arrival at court and safety requirements.
- Launch the:
 - coercive control community awareness campaign 2024
 - sexual consent community awareness campaign 2024.
- Progress review of the sexual assault counselling privilege framework.
- Implement training on the affirmative consent model, the new coercive control offence and associated domestic, family and sexual violence legislative reforms for the Office of the Director of Public Prosecutions.
- Finalise and implement the guidance documents for the prosecution of domestic, family and sexual violence offences.
- Progress the development and implementation of proposals for a new operating model for sexual offence prosecution.
- The Queensland Law Reform Commission will continue to work on a review about particular defences in the Criminal Code including self-defence, provocation, killing for preservation in a domestic relationship and domestic discipline defences.
- The Queensland Sentencing Advisory Council will deliver their final report to the Attorney-General on sentencing of sexual assault and rape offences and continue to work on a review of domestic violence as an aggravating factor in sentencing.

Coercive control and affirmative consent legislative reform

The *Criminal Law (Coercive Control and Affirmative Consent) and Other Legislation Amendment Act 2024* (the Act) received assent on 18 March 2024, to drive change in the way frontline services and courts respond to domestic, family and sexual violence in Queensland.

These landmark reforms include amendments to establish an affirmative model of consent and criminalise coercive control. As a result, more victims will be protected from domestic, family and sexual violence, and more perpetrators will be held to account.

Affirmative consent

Commencing from 23 September 2024, the Act amends consent laws to ensure they better reflect community expectations of equality and mutual respect in sexual relationships.

Rape myths and narratives around 'implied consent' exist in our society. Adopting an affirmative model of consent requires free and voluntary agreement to participate in a sexual activity. The non-exhaustive list of circumstances where a person does not consent is also expanded. The new laws explicitly recognise non-consensual condom removal or tampering with a condom – known as 'stealthing' – as rape. These reforms are aimed at driving change in the way sexual offences are prosecuted and defended.

Coercive control

Coercive control is when someone uses a pattern of abusive behaviours over time that hurt, humiliate, isolate, frighten, or threaten another person in order to control or dominate them. The abuse has serious and traumatic impacts for a victim. It can be subtle and insidious, and individually targeted and tailored to a victim.

Commencing from 26 May 2025, the new standalone offence of coercive control will carry a maximum penalty of 14 years imprisonment, and criminalises conduct of an adult where:

- the person is in a domestic relationship with another person
- the person engages in a course of conduct against the other person that consists of domestic violence occurring on more than one occasion
- the person intends the course of conduct to coerce or control the other person
- the course of conduct would, in all the circumstances, be reasonably likely to cause the other person harm (with 'harm' defined as any detrimental effect on the person's physical, emotional, financial, psychological or mental wellbeing, whether temporary or permanent).

Queensland was the second state in Australia to specifically legislate coercive control as an offence, following New South Wales. Extensive work is underway to ensure the community and frontline responders are prepared for the changes to the law before they come into effect.

Strategic objective 5:

Minimise gambling harm

Lead strategy:

Implement a gambling harm minimisation strategy in partnership with Government, industry and community.

DJAG will achieve this objective through the following supporting strategies:

- Create a socially responsible industry, driving cultural change and gambling harm minimisation.
- Ensure regulatory frameworks are evidence-based and can support businesses, through the delivery of consumer protection and safe and responsible liquor and gambling environments.
- Harness innovation and technology to protect and empower customers.
- Implement a public health approach which considers the impact of products and environments on gambling behaviour.

Key statistics

- Issued 1,047 gaming enforcement actions.
- Completed 235 probity investigations.
- Conducted 1,464 gaming audits, investigations and inspections, and financial evaluations.
- Conducted 423 audits through the casino audit program.
- Finalised 2 liquor and 6 gaming prosecutions with \$205,000 in fines being imposed, an increase of 5 prosecutions to the previous year.
- Completed 81 assessments of licensed interstate wagering service providers to assess compliance with the *National Consumer Protection Framework*.
- Identified 36 wagering service providers who were potentially non-compliant, engaging with respective interstate regulators for referral where necessary.
- Attended 314 industry engagement forums, including safe night precinct board meetings, liquor accord meetings and community forums.

Our achievements

- Developed proposed amendments to the *Casino Control Act 1982*, including provisions to progress the Gotterson Review recommendations and provisions designed to enhance harm minimisation and address integrity issues at Queensland casinos, which were passed by Parliament as the *Casino Control and Other Legislation Amendment Act 2024*.
- Progressed 21 harm minimisation reforms to the *Australia/New Zealand Gaming Machine National Standard*.
- Commenced developing subordinate legislation to set the detailed regulatory

requirements for mandatory carded play and mandatory pre-commitment and to ensure the anti-money laundering and safer gambling benefits of these reforms are realised.

- Continued to work with the Safer Gambling Advisory Committee to deliver actions under the *Gambling Harm Minimisation Plan for Queensland 2021–25*.
- Progressed implementation of the *Gambling Harm Minimisation Plan for Queensland 2021–25* by:
 - completing the *Queensland Gambling Survey 2023*, providing up-to-date information about gambling behaviours and harms in Queensland
 - delivering a needs analysis of gambling help services for Queensland's culturally and linguistically diverse communities
 - establishing a mechanism to facilitate lived experience input in the design of policies and programs
 - establishing a partnership with Queensland Cricket and launching the *Forget the bet. Enjoy the Game.* sports betting harm awareness campaign
 - developing education modules for gambling help service community educators, to improve the quality and consistency of education activities across Queensland.
- Successfully re-ran the award-winning First Nations *Let's start yarning about gambling* campaign.
- Established a First Nations Gambling Harm Steering Group to provide advice, guidance and support on projects being developed under the *Gambling Harm Minimisation Plan for Queensland 2021–25* that will impact First Nations Queenslanders.
- Delivered the *Proactive Compliance Plan 2023–24*, sharing with industry the 9 liquor and gambling compliance priorities for the future.

- Progressed audits of Queensland casinos, to ensure casino licensees are aware of their obligations ahead of new legislative requirements, and promote improved management controls
- Finalised assessments of suitability of gambling industry participants, including casinos, and the integrity of their products.
- Completed approvals and pre-opening assessment of The Star Brisbane, with a focus on harm minimisation, as well as integrity of gambling products.
- Prepared the draft safer gambling principles applicable to all gambling sectors, and a draft code of practice for electronic gaming machine environments, for consultation with the Safer Gambling Advisory Committee.
- Progressed complex and interdependent regulatory approvals required for the opening of The Star Brisbane.
- Achieved key deliverables of The Star Brisbane and Queens Wharf Brisbane project to promote gambling harm minimisation, customer wellbeing and gaming integrity, including managing and overseeing regulated equipment, the treatment of transactional instruments and patron exclusions.
- Continued to implement findings and opportunities for improvement from an external review of gambling help services.

Looking forward to 2024–25

- Deliver an agenda for proactive compliance in the liquor and gaming industries, that is proportionate to risk while minimising unnecessary administrative burden.
- Collaborate with industry and stakeholders to facilitate continuous improvement in service delivery, continuing to be transparent and accountable through regular reporting of our performance activity and actions.
- Leverage technological innovation and research into best practice regulatory methodologies that minimises gambling harm to Queenslanders.
- Apply best practice when considering safe cashless gaming concepts.
- Publish the *Queensland Gambling Survey 2023* and insights into gambling in Queensland.
- Complete research on First Nations young males' engagement in online gambling.
- Continue to run the *Let's start yarning about gambling* and *Forget the bet. Enjoy the Game.* campaigns.
- Continue to review Queensland's Responsible Gambling Code of Practice, with a focus on the casino and wagering sectors.
- Support industry to successfully complete a trial of a centralised multi-venue self-exclusion system with positive capability for facial recognition technology to connect to a centralised database.

Queensland Gambling Survey 2023

The Queensland Gambling Survey 2023 was conducted to collect population level data regarding the gambling behaviours of adult Queenslanders, to assist in monitoring the social and economic costs and benefits of gambling. The survey was conducted in 2023, and the analysis of the results occurred during the reporting period.

The survey found that the prevalence of problem gambling was 0.64%, compared to 0.51% in 2016–17. The prevalence of low risk and moderate risk gambling was 2.60% and 6.27%, respectively. Statistically, the 2023 results were not significantly different to the 2016–17 findings.

Lotteries continue to be the most popular form of gambling in Queensland, with just under half of the adult Queensland population purchasing lottery products in the last 12 months. The purchasing of instant scratch tickets was the second most popular form of gambling, with a participation rate of 26.30%. Just over one in five adult Queenslanders had played gaming machines in the last 12 months, while 13.44% and 9.60% of adult Queenslanders had bet on horse, harness or greyhound races, or sports respectively.

Just under 12% had played keno in the last 12 months. The participation rates for gaming machines, keno and betting on horse, harness or greyhound races have all declined significantly since 2016–17, while sports betting has increased significantly across that time, from 6.9% to 9.6%. Betting on casino table games, purchasing art union tickets and playing bingo all remained relatively unchanged.

Those gamblers that fell into the problem gambling group exhibited much higher levels of harm and psychological distress than other gamblers. In particular, over 40% of the problem gambling group reported experiencing severe harm across at least one of the five domains of harm: financial, psychological, relationship, physical health, and work/study. Similarly, over one quarter of the problem gambling group was experiencing high levels of psychological distress, with a further 49% experiencing moderate levels of psychological distress.

Three-quarters of adult Queenslanders had heard of the Gambling Helpline, while 45% were aware of the Gambling Help Online website. However, just 22% were aware of face-to-face counselling services in their area.

Overall, 15% of the problem gambling group had sought help for problems relating to their gambling in the last 12 months, highlighting the ongoing challenge of getting those being harmed from gambling into a treatment pathway owing to the complexity of issues such as stigma and comorbidities.

DJAG Strategic Plan 2022-2026

Strategic objective 6:

Grow and support a highly engaged, healthy and effective workforce

Lead strategy:

Develop career opportunities and leadership skills throughout the organisation.

DJAG will achieve this objective through the following supporting strategies:

- Deliver a Strategic Workforce Plan to drive talent retention and acquisition, workforce mobility and new ways of working to effectively and efficiently deliver our services.
- Develop a DJAG learning and development strategy to grow the leadership capability and future skills development of our people.

Lead strategy:

Promote and lead a culture of integrity, respect and inclusiveness.

DJAG will achieve this objective through the following supporting strategies:

- Increase cultural capability across the department to enable a supportive work and service environment.
- Increase inclusive workplaces by embedding an Inclusion and Diversity Strategy across the department.
- Create a culture and workforce of public service professionals who demonstrate the behaviours of the Code of Conduct for the Queensland Public Service and DJAG's Workplace Policy.

Lead strategy:

Develop a healthy and resilient workforce.

DJAG will achieve this objective through the following supporting strategies:

- Ensure staff are appropriately supported in the most critical areas of service delivery.
- Enhance frameworks to ensure the successful management of health, safety, and wellbeing across DJAG.

Key statistics

- Exceeded our target of 50% women in leadership with 62% women at the Senior Executive Service and above equivalent level, and 64.8% women at the Senior Officer and above equivalent level.
- Reduced the gender pay gap by 42% since 2020.
 - In June 2020, women were earning 9.8% less than men.
 - In June 2024, women were earning 5.7% less than men.
- Welcomed two new First Nations legal clerks as part of the First Nations Legal Clerkship Program.
 - Crown Law established the Program in 2021 to provide First Nations law students practical and meaningful experience in a legal practice environment.
 - The Program supports the Queensland Government's *Aboriginal and Torres Strait Islander Cultural Capability Framework*.
- Improved recruitment resources and facilitated training webinars to educate hiring managers about effective targeted and equitable recruitment practices and processes.
- Coordinated diversity working groups and networks (First Nations, Women, Just Ability, Just Pride and Culturally and linguistically diverse people).
- Improved the workforce reporting platform across DJAG to deliver data-driven reports and insights for divisional leaders and business areas.
- Promoted the Flex-connect framework principles to assist staff and leaders build their awareness of how flexible working can support people who identify with a diversity group.
- Introduced the new Culture Award as part of DJAG's Staff Excellence Awards.
- Increased cultural capability across DJAG by including a SBS First Nations course as training for all staff to enable a supportive work and service environment.

Our achievements

- Reviewed the *DJAG Strategic Workforce Plan* to further drive the effectiveness of talent acquisition and retention practices.
- Developed leadership skills throughout the organisation through implementation of development programs such as the Executive Leadership Development Program, Positive Performance Management Series, Mentoring Program and the Connect Manager webinar series.
- Implemented multiple initiatives to improve workforce diversity and organisational culture as detailed in *the DJAG Inclusion, Diversity and Equity Strategy 2023–27 and action plan*, including improvements in leadership, culture and business practices.
- Administered the *2023 Working for Queensland Survey* to better understand the level of workforce engagement and improve the experience of staff members.
 - DJAG results continued to compare well with the Public Sector averages.
 - Our overall employee engagement result was 57% favourable and this was the same as the public sector result.
- Provided a range of physical, mental health and wellbeing programs and initiatives:
 - Influenza vaccinations
 - employee assistance services
 - proactive psychological wellness checks
 - flexible work practices
 - 10,000 steps challenges
 - health and wellbeing webinars.

- Established DJAG's Sexual Harassment Contact Officer Network as part of the Navita Program.
- Implemented the findings of a review of the Magistrates Courts Service and Supreme, District and Land Courts Service workforce:
 - optimising registry structures
 - modernising position descriptions for all registry positions
 - enhancing the capacity and capability of the workforce to deliver trauma-informed frontline justice services.
- Coroners Courts of Queensland engaged external specialists to deliver a tailored psychosocial wellness program aimed at preventing and supporting vicarious trauma.
- The Office of the Public Guardian developed a *Strategic Workforce Plan 2024–29*, in parallel to its *Strategic Plan 2024–29*, to ensure an agile and future-focused workforce with the right people and skills.
- Built on the Office of the Public Guardian's cultural capability by dedicating resources to map operational responses to Path to Treaty; and delivering a First Nations Workshop to managers to focus practice and operations through a cultural lens.

Looking forward to 2024–25

- Develop a DJAG learning and development strategy to grow the leadership capability and future skills development of our people.
- Further enhance DJAG's workforce reporting platform, which will enable more timely data that can be provided to leaders and business decision-makers.
- Develop a workforce psychological health management strategy to foster a safe and healthy workplace by raising awareness, building capability and improving compliance.
- Continue to focus on the actions outlined in the *DJAG Inclusion, Diversity and Equity Action Plan 2023–27*.
- Continue to work to deliver on the Queensland Government's commitments to First Nations peoples as outlined in the *Queensland Government Reconciliation Action Plan 2023–25*, Path to Treaty reform agenda and reframing the Queensland Government's relationship with Aboriginal and Torres Strait Islander peoples as per the *Public Sector Act 2022*.
- Continue to support the ongoing development of a human rights culture across Queensland to implement the *Queensland Human Rights Strategy*.
- Continue to embed a tailored wellbeing program for Coroners Court of Queensland to proactively manage vicarious trauma risks.

Positive Performance Management Series

The Positive Performance Management Series is a bespoke program developed specifically for DJAG, based on the whole-of-government Positive Performance Management directive and principles. The Series is foundational in supporting the professional growth of our people leaders in their approach to developing and supporting their staff.

Leading a team is an ongoing practice that takes time and energy. People leaders at DJAG strive to be the best leaders they can be for their staff and were seeking guidance and support in this area.

The Series was designed as a comprehensive, self-paced learning experience aimed at building stronger relationships between people leaders and their team. It includes online modules, interactive virtual workshops and a wealth of additional resources.

As people leaders progress through the program, they build a toolkit of skills and strategies they can immediately apply in their role. The program has been developed to help people leaders:

- build trust and psychological safety in their team
- set clear expectations
- motivate their team members
- provide praise or corrective feedback
- handle difficult conversations.

The Series is designed to be completed over three to four months so that leaders can work within their work schedules, and also provide opportunities to put into practice what they have learnt before moving to the next stage of the program.

The Series is designed for three different levels of people leadership. There is a version for Team Leaders (people leaders who manage individual contributors), Program Leaders (for more senior leaders who are managers of managers) and Individual Contributors (for those looking to 'step up' into management roles in the future).

Strategic workforce planning and performance

DJAG's Strategic Workforce Plan 2021–25 draws together common themes from across DJAG to address collective workforce challenges as an organisation.

DJAG's *Strategic Workforce Plan 2021–25* includes workforce strategies and actions across the four key areas identified in the Public Sector Commission's *10-year human capital outlook*:

- **Leadership and capability:** Grow and develop new and emerging capabilities in personalised ways, future-proof and leverage internal talent, and foster new and innovative approaches to leadership development.
- **Culture:** Foster inclusiveness to harness diverse perspectives for innovative solutions, reward our people to think and behave differently and promote wellbeing and resilience for enhanced performance.
- **New ways of working:** Enable innovation with flexible, mobile, and agile teams, collaborate and partner across government, industry, and community to deliver codesigned solutions to complex problems.
- **Talent acquisition:** Attract, engage and retain people who align with our purpose to drive exceptional services, with a strong, differentiated, employee value proposition and contemporary talent-management practices.

During 2023–24, DJAG implemented multiple initiatives to improve workforce diversity and organisational culture through improvements in leadership, culture and business practices as detailed in the *DJAG Inclusion, Diversity and Equity Strategy 2023–27* and *DJAG Inclusion, Diversity and Equity Action Plan 2023–27*, including:

- delivery of numerous events and initiatives to promote staff member awareness and understanding of diversity issues (e.g., panel discussions, morning teas for key diversity days, etc.)

- regular communications to build awareness and understanding of diversity issues (e.g., monthly emails, newsletters, intranet stories, etc)
- enhancement of diversity reporting through the workforce dashboard
- advancement of the goal to increase cultural capability across the department to enable a supportive work and service environment by including SBS First Nations course as mandatory training for all staff.

Following a progress review, an updated refresh of the plan was published to further drive the effectiveness of talent acquisition and retention practices across DJAG.

In 2024–25, DJAG will develop succession planning tools and resources for critical roles and continue to focus on the actions outlined in the *DJAG Inclusion, Diversity and Equity Strategy 2023–27* and *DJAG Inclusion, Diversity and Equity Action Plan 2023–27*.

DJAG works proactively with the relevant unions to ensure the effective and efficient management of employment and industrial relations matters. This includes engaging with unions and staff on matters that may impact the workforce including but not limited to, organisational change and the review or introduction of policies and practices.

Following the launch of the new *Public Sector Act 2022*, DJAG has actively worked towards enhancing the understanding and knowledge of staff on the application of this new legislation and the associated directives.

Additionally, the department supported the awareness of the renewed *State Government Entities Certified Agreement 2023* by providing regular updates to staff.

Table 4: DJAG's 2023–24 Workforce profile	FTE
Total staffing by:	
Full-time equivalent (FTE) ¹	4,145
Headcount	4,489
Occupation types by FTE:	
Corporate	9.2%
Frontline and frontline support	90.8%
Appointment type by FTE:	
Permanent	73.1%
Temporary	22.9%
Casual	1.1%
Contract	2.9%
Employment status by headcount:	
Full-time	83.3%
Part-time	14.4%
Casual	2.3%

1. MOHRI FTE data for fortnight ending 30 June 2024

Table 5: Gender

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	3166	70.5%
Man	1316	29.3%
Non-binary	7	0.2%

Table 6: Diversity target group data

Diversity Groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	3166	70.5%
Aboriginal and Torres Strait Islander peoples	84	1.9%
People with disability	205	4.6%
Culturally and Linguistically Diverse – Speak a language at home other than English ^	154	3.4%

^ This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home.

Table 7: Target group data for women in Leadership Roles	Women (Headcount)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Officers (classified and s122 equivalent combined)	166	64.8%
Senior Executive Service and Chief Executives (classified and s122 equivalent combined)	49	62%

Early retirement, redundancy, and retrenchment

No redundancy, early retirement, or retrenchment packages were paid during 2023–24.

Our governance and accountability

Executive Leadership Team

The purpose of the Executive Leadership Team is to support the Director-General in discharging their accountabilities as Accountable Officer under the *Financial Accountability Act 2009*, as Chief Executive under the *Public Sector Act 2022*, and in setting DJAG's strategic direction and the expected behaviours required for the efficient and effective delivery of services with a healthy and high-performing workforce.

Chaired by the Director-General, membership of the Executive Leadership Team also includes the:

- Deputy Director-General, Courts and Tribunals
- Deputy Director-General, Harm Prevention and Regulation
- Deputy Director-General, Women's Safety, and Victims and Community Support
- Deputy Director-General, Justice Policy and Reform
- Deputy Director-General, Portfolio Governance and Executive Services
- Assistant Director-General, Corporate Services
- Crown Solicitor
- Director of Public Prosecutions
- Executive Director, Financial Services, and Chief Finance Officer.

Profiles of DJAG's Executive Leadership Team members can be found on pages 15–19.

To support the function of the Executive Leadership Team, 4 sub-committees have been established to provide regular updates on the progress and performance of their respective key focus areas:

- **Finance Committee:** Oversees and advises the Executive Leadership Team on financial, resource and procurement strategies and performance, to ensure effective alignment of departmental budget and resources with the department's strategic plan and Government priorities.
- **Information Technology and Innovation Committee:** Oversees and advises the Executive Leadership Team on the Information and Communication Technology portfolio, strategy and initiative pipeline, and to ensure transparency of priorities and alignment of Information Technology strategic objectives with current activities and new investment.
- **People, Culture and Safety Committee:** Provides advisory services and assurance to the Executive Leadership Team that DJAG is meeting its people, culture and safety obligations, including reframing of the State's relationship with Aboriginal and Torres Strait Islander Peoples, under legislation including the *Public Sector Act 2022* and the *Work Health and Safety Act 2011* and directives, codes of practice and policies that it is required to comply with.
- **Infrastructure Committee:** Oversees the delivery of DJAG's infrastructure, leasehold works and accommodation-related strategies, and to make strategic recommendations to the Executive Leadership Team for the direction for infrastructure priorities and investment.

Audit and Risk Management Committee

The Audit and Risk Management Committee is directly responsible to, and supports the Director-General, in the effective discharge of legislative accountabilities in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*. The Audit and Risk Management Committee operates with due regard to Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*.

In 2023–24, the Audit and Risk Management Committee met on 5 occasions – 4 general meetings, and 1 special meeting to review DJAG's 2022–23 financial statements.

Committee members:

- Chair (external) – Stephen Coates (2023–24 remuneration: \$ 13,498)
- Member (external) – John Halliday (2023–24 remuneration: \$ 7,250)
- Member (external) – Peter Sheville (2023–24 remuneration: \$9,563)
- Member (internal) – Executive Director, Reform and Support Services, Courts and Tribunals
- Member (internal) – Executive Director, Regulatory Support Services, Harm Prevention and Regulation
- Representatives from Corporate Services, Portfolio Governance and Executive Services, and the Queensland Audit Office attend meetings as observers or guests.

Key activities during 2023–24:

- reviewed and endorsed the *Strategic Internal Audit Plan 2024–28* and *Annual Internal Audit Plan 2024–25*
- reviewed the performance of the internal audit function against the *Annual Internal Audit Plan 2023–24*
- reviewed the content of internal audit reports
- monitored the progress of implementation of internal and external audit recommendations
- monitored the progress of implementation of the recommendations of the 2023–24 self-assessment quality assurance review of the internal audit function
- endorsed the 2022–23 financial statements
- reviewed and considered quarterly risk reports (including fraud risk)
- reviewed periodic progress reports from Ethical Standards, Financial Services, Internal Audit and Queensland Audit Office
- facilitated special presentations with DJAG teams regarding high-risk issues and treatment plans, as well as to gain a better understanding of departmental operations
- undertook an annual self-assessment against the duties and responsibilities defined in its terms of reference.

Public sector ethics

Public sector employees are bound by the *Public Sector Act 2022*, the *Public Sector Ethics Act 1994*, and the Code of Conduct for the Queensland Public Service.

Four ethical principles contained in the *Public Sector Ethics Act 1994* are embedded in the Code of Conduct:

- Integrity and impartiality.
- Promoting the public good.
- Commitment to the system of government.
- Accountability and transparency.

DJAG's Ethical Standards Unit is responsible for the development and implementation of an ethics awareness strategy. It also provides advice, education and training on ethical issues including the Code of Conduct and DJAG's *Workplace Policy*. The Ethical Standards Unit advises on ethical dilemmas, conflicts of interest, other employment, and provides general advice on ethical issues.

The Ethical Standards Unit is also responsible for the investigation and reporting of misconduct and corrupt conduct, liaison with the Crime and Corruption Commission, and public interest disclosure protection. The objective of the Ethical Standards Unit is to support our culture of integrity and accountability.

Procedures and practices

Under section 12L of the *Public Sector Ethics Act 1994*, our administrative procedures and management practices have proper regard to the values and principles of the Act. These are reflected in:

- human resource management policies, practices, and procedures, as well as workplace ethics training
- business plans that support the objectives of the strategic plan. In turn, staff expectations agreements align with business plans, the ethics principles in the *Public Sector Ethics Act 1994*, and the Code of Conduct.

Education and Training

During 2023–24, the Ethical Standards Unit ensured that DJAG complied with section 12K of the *Public Sector Ethics Act 1994*, by conducting face-to-face training in Workplace Ethics for new and existing employees.

DJAG held 22 workplace ethics training sessions, delivered in person across Queensland or via interactive video stream, attended by 1,302 staff. Additionally, there were three Tools of Trade training sessions, dedicated to further strengthening the ethical decision-making knowledge and skills of managers and supervisors, attended by 41 supervisors and managers.

The face-to-face workplace ethics training is supplemented by online refresher training available to all staff, and this was completed by 2,838 staff during 2023–24.

The Ethical Standards Unit is strongly committed to delivering regular training sessions to all business areas and regions. These education and training initiatives and related ethics advisory services provided by the Ethical Standards Unit have, over time, improved accountability and understanding by staff of their obligations under the Code of Conduct and the *DJAG Workplace Policy*.

Risk management framework

The *Financial Accountability Act 2009* requires all accountable officers to establish and maintain appropriate systems of internal control and risk management.

The *DJAG Risk Management Policy and Framework*, based on the international risk management standard *ISO 31000:2018* and Queensland Treasury's *A guide to risk management*, ensure risks are managed effectively across the department and are minimised through a robust system of internal controls.

The framework encompasses threats and opportunities, reflecting the potential for either of these to impact positively or negatively on DJAG's strategic priorities and pursuit to deliver justice for all through a safe, fair and inclusive society for all Queenslanders.

DJAG is committed to ensuring effective risk management, with a focus on enhancing the ability to monitor, report and address risks, to improve community outcomes and achieve the strategic objectives.

In 2023–24, we:

- reviewed and confirmed the strategic risks facing the department, ensuring appropriate oversight and management of these risks
- actively monitored highest risk initiatives through regular reporting of enterprise risk control action plans to the Audit and Risk Management Committee and the Executive Leadership Team
- commenced a comprehensive review of our risk management framework, including through the assessment of the department's risk management system maturity using the Queensland Audit Office's maturity model.

The assessment identified improvement opportunities in risk management maturity across all key areas of the model. A project has commenced to consider the review findings and uplift the risk management policy, processes and overall maturity across the department.

Internal Audit

Internal Audit is an integral component of our corporate governance framework, providing independent assurance and advisory services to the Director-General and the Audit and Risk Management Committee regarding the implementation of effective systems of accountability and control at all levels. These services use a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal controls, and governance processes within the department.

Internal Audit operates under the powers pursuant to section 61 of the *Financial Accountability Act 2009* and according to its approved charter, incorporates the *International Standards for the Professional Practice of Internal Auditing*.

The Audit and Risk Management Committee monitors the internal audit function to ensure it operates ethically and professionally. The independence of Internal Audit is ensured by reporting directly to the Director-General in relation to audit matters, together with a subsidiary reporting relationship to the Audit and Risk Management Committee.

The program of work undertaken by Internal Audit was detailed in the *2023–24 Annual Internal Audit Plan*. The plan was developed in consultation with key stakeholders and considered our strategic and operational risks and priorities.

Output 1

Delivery of annual and strategic audit plans, and monitoring and improving financial accountability, internal control processes, and business practices within DJAG.

In 2023–24, Internal Audit provided advice and assistance on key projects and initiatives,

monitored and reported on the implementation of audit recommendations to the Audit and Risk Management Committee, and completed various risk-based audits across the department and issued reports for:

- management of outsourced services
- QJuror and Juror Management System application and Information Technology general controls
- information management
- protection of credit card holder information
- Liquor, Gaming and Fair Trading Online Portal
- risk management consultative engagement.

Output 2

Review of the effectiveness of internal controls in mitigating risks. In 2023–24, Internal Audit:

- conducted a risk analysis as part of the annual audit planning and audit processes
- supported management by providing advice on various corporate governance and risk management issues
- undertook an integrated assurance map pilot exercise over the Registry of Births, Deaths and Marriages.

External scrutiny

Queensland Audit Office reports

Throughout 2023–24, the Queensland Audit Office conducted performance audits and whole-of-government audits. Relevant to DJAG, the Queensland Audit Office issued the following audit reports during 2023–24:

- *Minimising gambling harm* (Report 9: 2023–24) which contains 10 recommendations for DJAG
- *State entities 2023* (Report 11: 2023–24) which contains 2 recommendations for all entities (including DJAG)
- *Responding to and recovering from cyber attacks* (Report 12: 2023–24) which contains 6 recommendations for all public sector entities (including DJAG).

Queensland Coroner reports

Responding to coronial recommendations is important, as it informs coroners, families of the deceased, and the community of the measures the government is taking to prevent similar deaths in the future.

Since 2008, DJAG has coordinated the reporting on the Queensland Government's progress in responding to recommendations made at coronial inquests that are directed to government. Government responses and twice-yearly updates are published on the Coroners Court website next to the Coroner's findings.

Through this process, the community is kept informed of the government's progress in implementing recommendations until they are delivered (or a decision is made not to support the recommendation).

For 2023–24 there were no new recommendations directed to DJAG.

In 2023–24, DJAG finalised the implementation of four outstanding recommendations. DJAG continues to respond to one recommendation (joint responsibility with another agency) from inquest findings delivered in 2021–22.

Queensland Ombudsman reports

In 2023–24, there were no reports handed down by the Queensland Ombudsman specifically relating to DJAG services or deliverables.

Information Commissioner reports

During 2023–24, and relevant to DJAG, the Queensland Information Commissioner issued *'Reporting on RTI and IP statistics – Survey results about reporting on the operation of the Right to Information Act 2009 and the Information Privacy Act 2009'*. This audit report provided considerations for DJAG in reviewing the current reporting requirements and in drafting new regulations.

Complaints management

We value all constructive feedback, including compliments and complaints, as an effective source to inform staff development and service improvements.

We comply with section 264 of the *Public Sector Act 2022* requiring an effective complaints management system that complies with any Australian Standard concerning the handling of customer complaints.

Our complaint management policies and procedures have been developed according to:

- *Guidelines for complaint management in organisations – AS 10002:2022*
- *Quality management – Customer satisfaction – Guidelines for complaints handling in organisations – ISO 10002:2018*
- the Queensland Ombudsman's complaint management guides
- *Queensland Public Service Customer Complaint Management Framework and Guideline*.

Our client complaints annual report is published by 30 September each year. Additionally, all our staff are required to complete mandatory client complaint training.

Human rights complaints

When assessing human rights complaints, we have an opportunity to reflect on whether a relevant operation or policy adequately protects and promotes the human rights of those impacted by the operations and policies.

We capture, assess and respond to human rights complaints received through clients, staff, Ethical Standards and Right to Information and Privacy.

During 2023–24, 42 complaints were assessed to have human rights components:

- 31 were finalised with no further action required
- 2 were finalised with further action taken
- 9 remain in progress.

Charter of Victims' Rights complaints

The *Victims' Commissioner and Sexual Violence Review Board Act 2024* includes the Charter of Victims' Rights which describes the way affected victims should be treated, as far as practicable and appropriate, by government entities and non-government entities funded by the Government.

- A victim includes a victim of physical and domestic and family violence.
- An affected victim is a person who suffers personal harm in particular circumstances.

The Act also introduced new reporting requirements for government entities in relation to complaints made under the Charter of Victims' Rights, which is due to commence from 2 September 2024.

Charter of Victims' Rights complaints reporting pilot

The Government response to recommendation 21 of the *Hear Her Voice - Report 2* requires relevant departments to report the number of complaints received in relation to the Charter of Victims' Rights, and how they have been dealt with, in their 2023–24 annual reports.

The Office of the Director of Public Prosecutions, Victim Assist Queensland, and Magistrates, Supreme and District Courts participated in the pilot to collect any available information about complaints identified as a Charter of Victims' Rights complaint.

There were 21 complaints identified as Charter of Victims' Rights complaints in 2023–24 as part of the reporting pilot. Of these complaints, 1 required further action, 3 required no further action and 17 were referred to another government entity.

Human Rights Act 2019

Now in its fourth year of operation, the *Human Rights Act 2019* has continued to shape the way DJAG approaches its functions across all business areas.

The main objectives of the Act are to:

- Protect and promote human rights.
- Help build a culture in the Queensland public sector that respects and promotes human rights.
- Help promote a dialogue about the nature, meaning and scope of human rights.

The Act sets out Queenslanders' human rights across 23 provisions, and places obligations on the public sector to take actions and make decisions compatibly with those human rights.

Building a human rights culture is a long-term iterative process that requires an ongoing commitment to respect, protect, and promote human rights.

Our annual report for 2023–24 provides an account of DJAG's work throughout the year and highlights how efforts across DJAG in 2023–24 have continued to embed human rights into our business-as-usual operations.

Supporting the objectives of the Act

DJAG strives to provide justice for all through building a safe, fair and inclusive society. Much of DJAG's work protects and promotes many of Queenslanders' human rights, and DJAG is committed to continuing this important work.

Building a human rights culture is a priority for DJAG, with this work supported by the department's Human Rights Unit.

- The Queensland Sentencing Advisory Council undertook significant consideration of whether current statutory guidance that applies to courts in sentencing for sexual violence and domestic and family violence offences is compatible with human rights or what reforms could be made to improve compatibility.

- A review of the *Queensland Drug and Alcohol Court Operations Manual (Part 2)* was finalised and includes detailed guidance and practical contextual specific examples, to support staff understanding of the specific application of the Act to Queensland Drug and Alcohol Court practice, policies, and procedures.
- The Justices of the Peace branch now requires that persons completing mandatory training to become Justices of the Peace and Commissioners for Declarations are assessed on making decisions that are compatible with Human Rights and the *Justices of the Peace and Commissioners for Declarations Code of Conduct*.
- Ethical Standards Unit continues to actively consider human rights either when a decision is directly made or is made in an Ethical Standards Unit-facilitated process.

DJAG's policy and legislation work over 2023–24 presented opportunities to both engage in human rights analyses and make meaningful changes to Queensland's laws to ensure human rights are protected and promoted, including:

- commencement of the new *Births, Deaths and Marriages Registration Act 2023* to strengthen the legal recognition of trans and gender diverse people, and to better recognise contemporary family and parenting structures
- passage of the *Information Privacy and Other Legislation Amendment Act 2023* saw key reforms to Queensland's information privacy framework to support and promote human rights, in particular, freedom of expression, and privacy and reputation

- passage of the *Criminal Law (Coercive Control and Affirmative Consent) and Other Legislation Amendment Act 2024* implemented the second major stage of legislative reforms arising out of Women's Safety and Justice Taskforce reports
- passage of the *Criminal Code (Decriminalising Sex Work) and Other Legislation Amendment Act 2024* established a legal framework for a safe, decriminalised sex work industry in Queensland.

Building a culture of respect and open dialogue about human rights

Throughout 2023–24, the Human Rights Unit supported Queensland Government agencies to use the Human Rights Act as part of their business-as-usual activities and strengthen decision-making and policy development and implementation.

- The Human Rights Unit delivered 14 bespoke training sessions to 12 different business areas across government and 2 whole-of-government human rights 101 information sessions.
- The Human Rights Unit delivered training to over 1300 public sector employees, and produced a series of videos called *Championing Human Rights in the Public Sector*.

DJAG's business units continued to demonstrate independent commitment to cultivating awareness and respect for human rights.

- The Office of the Interim Victims' Commissioner published an easy read version of the Charter of Victims' Rights in 8 community languages (English, Torres Strait Creole, Wik Mungkan, Traditional Chinese, Simplified Chinese, Punjabi, Spanish and Vietnamese).
- The Queensland Law Reform Commission developed and published an *Aboriginal and Torres Strait Islander communities engagement commitment* and established the Queensland Law Reform Commission

Aboriginal and Torres Strait Islander peoples Expert Reference Group.

- The Brisbane Supreme and District Courts Service, the Brisbane and Southport Magistrates Courts Service and the Queensland Civil and Administrative Tribunal launched the Language Badge Program to support court users who are linguistically or culturally diverse.
- The Public Advocate released the '*Safe, secure and affordable*'? *The need for an inquiry into supported accommodation in Queensland* in October 2023. The report presents the results of an investigation into the provision and regulation of level 3 residential services (boarding houses and hostels) in Queensland. The report resulted in (as recommended) a Parliamentary Inquiry into the provision and regulation of supported accommodation in Queensland.

This represented one of the first times that a Parliamentary Committee has funded and implemented a customised consultation process to ensure the effective participation of people with lived experience in the processes of Inquiry, supporting their right to recognition and equality before the law and right to take part in public life. The Committee's report was tabled on 7 June 2024.

Independent review of the Act

On 27 February 2024, pursuant to section 95 of the Act, Professor Susan Harris Rimmer was appointed by the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence to undertake an independent review of the Act.

The review commenced in April 2024 and provides an opportunity to assess the implementation of the Act since its commencement on 1 January 2020 and how well it is meeting its objective of building a human rights culture in the Queensland public sector.

Professor Harris Rimmer is due to report to the Attorney-General on the outcome of the review in 2024–25.

Information systems and recordkeeping

Information is a critical asset that enables us to deliver our services effectively, efficiently, and consistently.

We comply with the *Public Records Act 2002*, keeping complete and accurate records of our activities.

We manage our records proactively and responsively to:

- document our decision-making and actions
- mitigate our exposure to risk
- safeguard our departmental history and knowledge.

We maintain paper-based records, and an electronic document and records management system to manage and secure our administrative and core business records effectively, both regionally and centrally.

DJAG's Information Technology Services provides advice, guidance, technical support, and security management of the recordkeeping and enterprise-wide information systems. The services provided support the confidentiality, integrity and availability of business information contained within our information systems.

Over the past year, we have substantially completed our program of work to update and modernise our Information and Communications Technology policy framework and have developed processes and tools that will allow us to maintain our framework into the future.

We have also carried out the first stage of an agency-wide information management maturity assessment to establish a current state view of information management and establish priorities for improvement for discussion by the Information Technology and Innovation Committee.

The Digital Enablement Program has commenced planning and development of a common platform for information management

focused on standardising correspondence and briefing note processes.

We have completed the incorporation of digital and paper records related to women's safety and violence prevention into our recordkeeping framework.

We have taken responsibility for maintaining records from closed commissions of inquiry and similar external reviews. We have also collaborated with Queensland State Archives on a pilot transfer of digital records from the *Commission of Inquiry into Queensland Police Service responses to domestic and family violence*.

Information security attestation

During the mandatory annual information security reporting process, the Director-General attested to the appropriateness of the information security risk management within DJAG to the Queensland Government Chief Information Security Officer, noting that appropriate assurance activities have been undertaken to inform this opinion and the Department information security risk position.

Open data

Open data is non-sensitive data that is freely available, easily discovered and accessed, published in ways and with licence that allows easy reuse by anyone, anywhere, at any time.

For the 2023–24 year, DJAG published 88 datasets accessible through the Queensland Government Open Data Portal.

The datasets are governed by our *Open Data Strategy* and cover a wide range of subject groupings providing transparency of government and community services, public safety, financial, and social services data, amongst others.

Appendices

- Appendix 1 Financial statements for the financial year ended 30 June 2024
- Appendix 2 2023–24 Annual Report performance
- Appendix 3 Statutory reporting requirements
- Appendix 4 Government bodies (statutory bodies and entities) and appointments
- Appendix 5 Glossary of terms
- Appendix 6 Compliance Checklist



Queensland Government

Department of **Justice and Attorney-General**

Financial Statements
for the financial year ended
30 June 2024

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2024

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DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL FINANCIAL STATEMENTS

For the Year Ended 30 June 2024

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DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Comprehensive Income
Year ended 30 June 2024

OPERATING RESULT	Notes	2024 \$'000	2023 \$'000
Income from Continuing Operations			
Appropriation revenue	B1-1	950,040	801,647
User charges and fees	B1-2	126,962	121,964
Grants and contributions	B1-3	16,406	13,075
Other revenue		2,984	2,106
Total Revenue		1,096,392	938,792
Total Income from Continuing Operations		1,096,392	938,792
Expenses from Continuing Operations			
Employee expenses	B2-1	521,126	440,102
Supplies and services	B2-2	467,658	400,514
Grants and subsidies	B2-3	15,220	5,187
Depreciation and amortisation	B2-4	92,050	84,153
Impairment losses/(gains) on financial assets	C2-1	-	(35)
Other expenses	B2-5	1,323	1,392
Total Expenses from Continuing Operations		1,097,377	931,313
Operating Result for the Year		(985)	7,479
OTHER COMPREHENSIVE INCOME			
<i>Items that will not be reclassified to Operating Result</i>			
Increase (decrease) in asset revaluation surplus	C9-3	42,805	81,536
Total for Items that will not be reclassified to Operating Result		42,805	81,536
TOTAL OTHER COMPREHENSIVE INCOME		42,805	81,536
TOTAL COMPREHENSIVE INCOME		41,820	89,015

The accompanying notes form part of these statements.

Department of Justice and Attorney-General - Statement of Comprehensive Income by Major Departmental Service
for the year ended 30 June 2024

	Justice Services		Legal and Prosecution Services		Liquor, Gaming and Fair Trading Services		Women's Safety and Violence Prevention Services*		Inter-Departmental Service Eliminations		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Income from Continuing Operations												
Appropriation revenue	502,142	422,672	131,235	110,652	109,124	100,659	207,539	167,664	-	-	950,040	801,647
User charges and fees	86,380	75,510	48,180	50,550	6,685	5,587	799	733	-	-	126,962	121,964
Grants and contributions	6,445	6,005	7,959	5,887	767	754	1,235	419	-	(10,416)	16,406	13,075
Other revenue	1,404	612	1,166	638	110	10	304	846	-	-	2,984	2,106
Total Revenue	596,371	504,799	188,540	167,737	116,686	107,010	209,877	169,662	(15,082)	(10,416)	1,096,392	938,792
Total Income from Continuing Operations	596,371	504,799	188,540	167,737	116,686	107,010	209,877	169,662	(15,082)	(10,416)	1,096,392	938,792
Expenses from Continuing Operations												
Employee expenses	298,876	248,710	133,118	113,514	75,951	66,281	13,188	11,604	(7)	(7)	521,126	440,102
Supplies and services	206,577	170,279	54,896	47,892	39,399	39,583	181,861	153,169	(15,075)	(10,409)	467,658	400,514
Grants and subsidies	415	506	71	39	40	25	14,694	4,617	-	-	15,220	5,187
Depreciation and amortisation	89,119	81,944	1,668	1,152	1,168	968	95	89	-	-	92,050	84,153
Impairment losses/(gains) on financial assets	21	6	(18)	(65)	1	10	(4)	4	-	-	-	(35)
Other expenses	755	690	359	347	169	172	40	183	-	-	1,323	1,392
Total Expenses from Continuing Operations	695,763	502,135	190,094	162,889	116,728	107,039	209,874	169,666	(15,082)	(10,416)	1,097,377	931,313
Operating Result for the Year	608	2,664	(1,554)	4,848	(42)	(29)	3	(4)	-	-	(885)	7,479
Other Comprehensive Income												
Increase (decrease) in asset revaluation surplus	42,624	81,327	-	-	-	-	181	209	-	-	42,805	81,536
Total Comprehensive Income	43,232	83,991	(1,554)	4,848	(42)	(29)	184	205	-	-	41,820	83,015

* Administrative amendments effective 1 June 2023 transferred the assets and liabilities of the Office for Women from the Department of Justice and Attorney-General to the Department of Health.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Financial Position
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Current Assets			
Cash and cash equivalents	C1	97,995	74,968
Receivables	C2	29,964	26,064
Inventories		114	266
Other current assets	C3	11,316	10,218
Total Current Assets		139,389	111,516
Non Current Assets			
Property, plant and equipment	C4	1,189,965	1,196,756
Intangible assets	C5	13,478	16,908
Total Non Current Assets		1,203,443	1,213,664
Total Assets		1,342,832	1,325,180
Current Liabilities			
Payables	C6	75,400	48,361
Accrued employee benefits	C7	17,424	15,460
Other current liabilities	C8	493	764
Total Current Liabilities		93,317	64,585
Non Current Liabilities			
Accrued employee benefits	C7	55	27
Other non current liabilities	C8	100	100
Total Non Current Liabilities		155	127
Total Liabilities		93,472	64,712
Net Assets		1,249,360	1,260,468
Equity			
Accumulated surplus		499,276	547,865
Asset revaluation surplus	C9-3	750,084	712,603
Total Equity		1,249,360	1,260,468

The accompanying notes form part of these statements.

Department of Justice and Attorney-General - Statement of Assets and Liabilities by Major Departmental Service
as at 30 June 2024

	Justice Services		Legal and Prosecution Services		Liquor, Gaming and Fair Trading Services		Women's Safety and Violence Prevention Services *		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Current Assets										
Cash and cash equivalents	49,611	34,435	29,763	22,929	14,894	12,288	3,727	5,316	97,995	74,968
Receivables	10,686	10,208	10,696	11,544	1,805	2,529	6,777	1,783	29,964	26,064
Inventories	114	266	-	-	-	-	-	-	114	266
Other current assets	4,567	3,770	5,491	5,306	1,078	935	180	207	11,316	10,218
Total Current Assets	64,978	48,679	45,950	39,779	17,777	15,752	10,684	7,306	139,389	111,516
Non Current Assets										
Property, plant and equipment	1,176,202	1,183,585	6,836	5,805	3,773	4,153	3,154	3,213	1,189,965	1,196,756
Intangible assets	11,849	14,698	684	901	940	1,304	5	5	13,478	16,908
Total Non Current Assets	1,188,051	1,198,283	7,520	6,706	4,713	5,457	3,159	3,218	1,203,443	1,213,664
Total Assets	1,253,029	1,246,962	53,470	46,485	22,490	21,209	13,843	10,524	1,342,832	1,325,180
Current Liabilities										
Payables	45,038	25,669	12,906	8,845	8,604	7,920	8,852	5,927	75,400	48,361
Accrued employee benefits	10,265	8,697	4,596	4,282	2,126	2,094	437	387	17,424	15,460
Other current liabilities	258	373	235	47	-	339	-	5	493	764
Total Current Liabilities	55,561	34,739	17,737	13,174	10,730	10,353	9,289	6,319	93,317	64,585
Non Current Liabilities										
Accrued employee benefits	-	-	55	27	-	-	-	-	55	27
Other non current liabilities	-	-	-	-	100	100	-	-	100	100
Total Non Current Liabilities	-	-	55	27	100	100	-	-	155	127
Total Liabilities	55,561	34,739	17,792	13,201	10,830	10,453	9,289	6,319	93,472	64,712

* Administrative amendments effective 1 June 2023 transferred the assets and liabilities of the Office for Women from the Department of Justice and Attorney-General to the Department of Health.

Department of Justice and Attorney-General - Statement of Changes in Equity
for the year ended 30 June 2024

	Contributed Equity \$'000	Accumulated Surplus \$'000	Asset Revaluation Surplus \$'000	TOTAL \$'000
Balance as at 1 July 2022	-	604,763	632,789	1,237,552
Operating Result				
Operating result for the year	-	7,479	-	7,479
Other Comprehensive Income				
- Increase/(Decrease) in asset revaluation surplus (Note C9-3)	-	-	81,536	81,536
Total Comprehensive Income for the Year	-	7,479	81,536	89,015
Transactions with Owners as Owners:				
- Appropriated equity injections (Note C9-2)	16,916	-	-	16,916
- Equity withdrawals (Note C9-2)	(77,803)	-	-	(77,803)
- Equity withdrawals non-appropriated	(5,365)	-	-	(5,365)
- Equity classification adjustment (Note C9-3)	66,100	(64,378)	(1,722)	-
- Transfers in/(out) from other Queensland Government entities (Note C4-1)	152	-	-	152
Net Transactions with Owners as Owners	-	(64,378)	(1,722)	(66,100)
Balance as at 30 June 2023	-	547,865	712,603	1,260,468
Operating Result				
Operating result for the year	-	(985)	-	(985)
Other Comprehensive Income				
- Increase/(Decrease) in asset revaluation surplus (Note C9-3)	-	-	42,805	42,805
Total Comprehensive Income for the Year	-	(985)	42,805	41,820
Transactions with Owners as Owners:				
- Appropriated equity injections (Note C9-2)	32,134	-	-	32,134
- Equity withdrawals (Note C9-2)	(84,561)	-	-	(84,561)
- Equity withdrawals non-appropriated	(501)	-	-	(501)
- Equity classification adjustment (Note C9-3)	52,928	(47,604)	(5,324)	-
Net Transactions with Owners as Owners	-	(47,604)	(5,324)	(52,928)
Balance as at 30 June 2024	-	499,276	750,084	1,249,360

The accompanying notes form part of these statements.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Cash Flows
for the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Inflows:</i>			
Service appropriation receipts		962,275	802,683
User charges and fees		125,031	120,347
Grants and other contributions		9,860	6,887
GST input tax credits from ATO		47,827	40,930
GST collected from customers		6,132	7,169
Interest receipts		981	623
Other		1,988	1,375
<i>Outflows:</i>			
Employee expenses		(519,903)	(436,502)
Supplies and services		(447,819)	(391,698)
Grants and subsidies		(15,221)	(5,669)
Insurance premiums		(870)	(785)
GST paid to suppliers		(48,531)	(41,285)
GST remitted to ATO		(6,387)	(6,991)
Other		(384)	(624)
Net cash provided by operating activities	CF-1	114,979	96,460
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Outflows:</i>			
Payments for property, plant and equipment	CF-2	(38,596)	(23,796)
Payments for intangibles		(428)	(2,085)
Net cash used in investing activities		(39,024)	(25,881)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Inflows:</i>			
Equity injections	CF-2	32,134	16,916
<i>Outflows:</i>			
Equity withdrawals		(85,062)	(83,168)
Net cash used in financing activities		(52,928)	(66,252)
Net increase (decrease) in cash and cash equivalents		23,027	4,327
Increase (decrease) in cash and cash equivalents from restructuring		-	(253)
Cash and cash equivalents – opening balance		74,968	70,894
Cash and cash equivalents – closing balance	C1	97,995	74,968

The accompanying notes form part of these statements.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Statement of Cash Flows
for the year ended 30 June 2024

NOTES TO THE STATEMENT OF CASH FLOWS

CF-1	Reconciliation of Operating Result to Net Cash Provided by Operating Activities	2024	2023
		\$'000	\$'000
	Operating result	(985)	7,479
	<i>Non-Cash items included in operating result:</i>		
	Depreciation and amortisation expense	92,050	84,153
	<i>Change in assets and liabilities:</i>		
	(Increase)/decrease in trade receivables	(1,267)	(3,398)
	(Increase)/decrease in GST input tax credits receivable	(958)	(177)
	(Increase)/decrease in long service leave reimbursement receivables	(50)	(127)
	(Increase)/decrease in annual leave reimbursement receivables	(699)	(1,081)
	(Increase)/decrease in equity injection receivable	(311)	(202)
	(Increase)/decrease in other receivables	(615)	348
	(Increase)/decrease in inventories	152	(3)
	(Increase)/decrease in other current assets	(1,098)	2,975
	Increase/(decrease) in accounts payable	27,039	2,474
	Increase/(decrease) in accrued employee benefits	1,992	3,320
	Assets and Liabilities of an operating nature (assumed)/relinquished as a result of machinery-of-Government changes	-	253
	Increase/(decrease) in unearned revenue	(271)	446
	Net Cash Provided by Operating Activities	<u>114,979</u>	<u>96,460</u>

CF-2 Non-Cash Investing and Financing Activities

Assets and liabilities received or donated/transferred by the department are recognised as revenues (refer Note B1-3) or expenses (refer Note B2-3) as applicable.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 1
ABOUT THE DEPARTMENT AND THIS FINANCIAL REPORT

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

The Department of Justice and Attorney-General ('the department') is a Queensland Government department per the *Public Sector Act 2022* and controlled by the State of Queensland, which is the ultimate parent.

The head office and principal place of business of the department is 50 Ann Street, Brisbane Qld 4000.

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Department of Justice and Attorney-General has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2023.

The Department of Justice and Attorney-General is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note G3.

A1-3 PRESENTATION DETAILS

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2022-23 financial statements except where restated for a prior period error.

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 the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

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

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Director-General and the Executive Director, Financial Services at the date of signing the Management Certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Land, buildings and heritage and cultural assets which are measured at fair value;
- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value; and
- Inventories which are measured at the lower of cost and net realisable value.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

A1 BASIS OF FINANCIAL STATEMENT PREPARATION (continued)

A1-5 BASIS OF MEASUREMENT (continued)

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair Value

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

- The *market approach* uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities or a group of assets and liabilities, such as a business.
- The *cost approach* reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current replacement cost methodology.
- The *income approach* converts multiple future cash flow amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

Present Value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Net Realisable Value

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

A1-6 THE REPORTING ENTITY

The financial statements include all income, expenses, assets, liabilities and equity of the department. The department has no controlled entities.

A2 DEPARTMENTAL OBJECTIVES

The objective of the Department of Justice and Attorney-General is to deliver services that enable a fair, safe and inclusive society for all Queenslanders.

The identity and purpose of the major departmental services undertaken by the department during the year are as follows:

- Justice Services provides the community with fair, timely and accessible justice services through courts and tribunals, coronial services, civil and criminal mediation services. By protecting the rights and interests of vulnerable adults and children through court services and appropriate community protection and oversight, it upholds the rights of Queenslanders and ensures they are treated fairly and justly. Births, deaths and marriages registration services protect access to individual legal and social rights through validated identity documents.
- Legal and Prosecution Services provides trusted legal services to government; enable resolution of criminal cases by performing effective and timely prosecution functions and provide greater accountability and oversight of child protection order applications by ensuring that the applications are supported by good quality evidence, promoting efficiency and evidence-based decision making.
- Liquor, Gaming and Fair Trading (LGFT) Services provides regulatory and consumer protection services across the liquor, gaming, and general services sectors. It encourages marketplace and industry integrity, fosters business and consumer confidence, and implements initiatives that reduce the risk of harm and consumer detriment. LGFT seeks to deliver a system of regulation which supports industry development and economic recovery, without compromising community safety.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

A2 DEPARTMENTAL OBJECTIVES (continued)

- Women's Safety and Violence Prevention Services supports the community and partners to recognise, prevent and respond to domestic, family and sexual violence and hold those responsible to account. It commissions specialist domestic, family and sexual violence services to improve the safety of women and their children and ensure effective return on the government's investment. *

* Prior to the machinery-of-government change effective 1 June 2023, the major departmental service was previously 'Women and Violence Prevention Services'. This service area led efforts to prevent and respond to domestic, family and sexual violence and ensure that women and girls across all cultures, backgrounds and age groups fully participate in the social, economic and broader community of Queensland.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 2
NOTES ABOUT OUR FINANCIAL PERFORMANCE

B1 REVENUE

B1-1 APPROPRIATION REVENUE

	2024 \$'000	2023 \$'000
Reconciliation of payments from Consolidated Fund to appropriated revenue recognised in operating result		
Original budgeted appropriation	942,824	829,221
Supplementary amounts:		
Transfers from/(to) other headings (variation in headings)	-	(23,554)
Unforeseen expenditure	19,451	-
Lapsed appropriation	-	(2,984)
Total appropriation received (cash)	962,275	802,683
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	13,175	12,139
Less: Closing balance of deferred appropriation payable to Consolidated Fund	25,410	13,175
Net appropriation revenue	950,040	801,647
Appropriation Revenue recognised in Statement of Comprehensive Income	950,040	801,647
Variance between original budgeted and actual appropriation revenue	(7,216)	27,574

Accounting policy - Appropriation revenue

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 C9-2.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations - refer to Note F1-1.

B1-2 USER CHARGES AND FEES

Revenue from contracts with customers		
Sale of services	56,621	58,674
Sale of goods	17,307	16,679
Licence fees	225	228
Other user charges and fees		
Court and regulatory fees	52,724	46,219
Property rental	85	164
Total	126,962	121,964

Accounting policy – Sale of services, goods and licence fees

Sale of services

Revenue from sale of services principally comprises Crown Law services which are provided over 12 to 24 months, and customers simultaneously receive and consume the benefits provided during that period. The department does not invoice for services rendered until the end of the service delivery period. The department recognises revenue progressively as the services are provided each month and a contract asset representing the department's right to consideration for services delivered but not yet billed.

Sale of goods

Revenue from sale of goods which principally comprises the issuance of life event certificates and sale of Justice of the Peace manuals and materials, are recognised on transfer of the goods to the customer, which is the sole performance obligation. Based on the department's past experience, the amount of refunds for returned goods is not expected to be material, so the full selling price is recognised as revenue.

Licence fees

Revenue for all licence fees is recognised when the licence is issued.

Accounting policy – Court and regulatory fees

Revenue from court and regulatory fees principally comprise of documents lodged with magistrates, district and supreme courts and applications for blue cards. The department recognises revenue when court documents and blue card applications are submitted.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

B1 REVENUE (continued)

B1-2 USER CHARGES AND FEES (continued)

Accounting policy – Property rental

Revenue from venue hire and employee housing is recognised on delivery or completion of each service.

Accounting policy – Other

Fees and fines collected, but not controlled, by the department are reported as administered revenue – refer to Note F1-1.

B1-3 GRANTS AND CONTRIBUTIONS

	2024	2023
	\$'000	\$'000
Revenue from contracts with customers		
Commonwealth grants	1,120	120
Other grants and contributions		
State government grants	7,847	5,898
State contributions	655	929
Goods and services received below fair value	6,784	6,128
Total	16,406	13,075

Accounting policy – Grants and contributions

Grants, contributions and donations revenue arise from non-exchange transactions where the department does not directly give approximately equal value to the grantor.

Where the grant agreement is enforceable and contains sufficiently specific performance obligations for the department to transfer goods or services to a third-party on the grantor's behalf, the transaction is accounted for under AASB 15 *Revenue from Contracts with Customers*. In this case, revenue is initially deferred (as a contract liability) and recognised as or when the performance obligations are satisfied.

Otherwise, the grant is accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding.

Disclosure – Grants and contributions

The department has a number of grant arrangements with the Commonwealth and State Government that relate to funding of activity-based services. One of these arrangements, Keeping Women Safe in their Home (KWSIH) initiative has been identified as having sufficiently specific performance obligations under enforceable grant agreements. The remaining grants, although under enforceable agreements, do not contain sufficiently specific performance obligations and are recognised upon receipt.

Grants – recognised upfront

The department received \$7.847 million in 2023-24 (2023: \$5.898 million) from the State Government as grants and contributions. This funding has been recognised as revenue on receipt as the department's obligations are not sufficiently specific.

Noteworthy grants received by the department in 2023-24 are as follows:

\$6.442 million (2023: \$4.590 million) received from the Legal Assistance Service Program for the Legal Services Commission and associated disciplinary functions and \$1.405 million (2023: \$1.308 million) received from the Public Trustee of Queensland in accordance with section 63A of the *Public Trustee Act 1978* for the operations of the Office of the Public Guardian.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

B1 REVENUE (continued)

B1-3 GRANTS AND CONTRIBUTIONS (continued)

Accounting policy – Services received below fair value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

Disclosure - Services received below fair value

		2024	2023
		\$'000	\$'000
<i>Received from</i>	<i>Goods/Services</i>		
Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts	Archival services	5,530	4,787
Department of Health	Laboratory services	1,254	1,341
		<u>6,784</u>	<u>6,128</u>

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

Employee benefits

Wages and salaries	402,402	340,234
Annual leave levy/expense	42,454	35,804
Employer superannuation contributions	57,248	47,956
Long service leave levy/expense	10,141	8,893
Termination benefits	1,368	710
Other employee benefits	1,698	1,570

Employee related expenses

Workers' compensation premium	1,856	1,706
Other employee related expenses	3,959	3,229
Total	<u>521,126</u>	<u>440,102</u>

	2024	2023
Full-time equivalent employees *	4,145	3,784

* FTE data as at 30 June 2024 (based upon the fortnight ending 28 June 2024)

Accounting policy – Wages and salaries

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

Accounting policy - Sick leave

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

Accounting policy - Annual leave

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

Accounting policy - Long service leave

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

B2 EXPENSES (continued)

B2-1 EMPLOYEE EXPENSES (continued)

Accounting policy - Superannuation

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

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

Defined Benefit Plan - The liability for defined benefits is held on a whole-of-Government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the department at the specified rate following completion of the employee's service each pay period. The department's obligations are limited to those contributions paid.

Accounting policy – 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 counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

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

B2-2 SUPPLIES AND SERVICES

	2024	2023
	\$'000	\$'000
Service Procurement *	208,204	174,188
Consultants and contractors	65,744	46,506
Property utilities and maintenance	46,469	40,255
Office accommodation	27,928	27,785
Computing expenses	21,058	20,886
Payment for shared services and other service contributions	12,316	11,256
Outsourced works	12,294	11,783
Travel	10,123	8,638
Witness and juror fees	7,195	6,861
Police checks	7,106	6,108
Printing, postage and stationery	6,981	6,780
Conveyance / burial of deceased persons	6,906	5,070
Document archiving and destruction costs	6,480	5,724
Telephone	3,243	3,350
Plant and equipment maintenance	1,880	2,023
Other **	23,731	23,301
Total	467,658	400,514

* Service Procurement includes \$174.046 million (2023: \$148.015 million) for procurement of outsourced service delivery for social services for Women's Safety and Violence Prevention.

** Other supplies and services includes expenditure for engagement of external professionals by Crown Law, subscriptions, legal costs, motor vehicle expenses and purchases of portable and attractive items.

Accounting policy – Distinction between grants and procurement

For a transaction to be classified as supplies and services, the value of goods or services received by the department must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note B2-3.

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing, Local Government, Planning and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within the office accommodation line item.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

B2 EXPENSES (continued)

B2-3 GRANTS AND SUBSIDIES

	2024	2023
	\$'000	\$'000
Domestic and Family Violence programs	9,078	4,067
Keeping Women Safe from Violence program	3,034	-
Rent Assist Brokerage program	2,565	-
Queensland Ombudsman	130	-
National Coroners' Information System	112	110
National Judicial College of Australia	77	84
Australasian Institute of Judicial Administration	50	54
Australian Institute of Criminology	48	47
Women's Legal Service Queensland	40	40
Australian and New Zealand School of Government	29	29
Australian Pro Bono Centre	20	20
Community Legal Centres Queensland	9	7
Investing in Queensland Women grant program	-	548
Blurred Borders Queensland	-	163
Other	28	18
Total	15,220	5,187

B2-4 DEPRECIATION AND AMORTISATION

Depreciation (Note C4-1 & C4-5)	88,192	78,223
Amortisation (Note C5-1 & C5-3)	3,858	5,930
Total	92,050	84,153

B2-5 OTHER EXPENSES

Insurance premium - Queensland Government Insurance Fund	871	784
External audit fees	387	349
Losses:		
Public moneys	42	72
Special payments:		
Ex-gratia payments	15	14
Sponsorships	-	157
Other	8	16
Total	1,323	1,392

Audit fees

Total audit fees quoted by the Queensland Audit Office relating to the 2023-24 financial statements are \$385,000 (2023: \$350,600). There are no non-audit services included in this amount.

Special payments

Special payments represent ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. Special payments during 2023-24 includes a payment to an applicant who was adversely impacted by scheme requirements.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 3
NOTES ABOUT OUR FINANCIAL POSITION

C1 CASH AND CASH EQUIVALENTS

	2024	2023
	\$'000	\$'000
Imprest accounts	38	38
Cash at bank	97,957	74,930
Total	97,995	74,968

Accounting policy - Cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June.

Departmental bank accounts grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation do not earn interest on surplus funds, except for Crown Law, which operates its own bank account. The Crown Law bank account was part of the Cash Management Incentives Regime until 31 October 2020, when the Under Treasurer approved Crown Law funds be transferred to the Group Deposit Facility (GDF) with the Commonwealth Bank of Australia (CBA). The CBA pays interest directly to the GDF at the Reserve Bank Australia Target Cash Rate plus 0.5% in accordance with the Banking Contract between the CBA and the State of Queensland. The Crown Law bank balance as at 30 June 2024 is \$18.0 million (2023: \$24.6 million).

C2 RECEIVABLES

Trade debtors	11,929	10,682
Less: Allowance for impairment loss	(58)	(78)
	11,871	10,604
Annual leave reimbursements	8,924	8,225
GST receivable	4,494	3,536
Long service leave reimbursements	2,315	2,265
Equity injection receivable	1,126	815
Other	1,234	619
Total	29,964	26,064

Accounting policy - Receivables

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

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from 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.

Disclosure – Receivables

The balance of trade debtors arising from contracts with customers at 30 June 2024 is \$9.370 million (2023: \$8.067 million).

Accrued revenue that do not arise from contracts with customers are reported as part of Other.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF RECEIVABLES

Accounting policy - 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.

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

Disclosure – Credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets. No collateral is held as security and there are no other credit enhancements relating to the department's receivables.

The department uses a provision matrix to measure the expected credit losses on trade and other debtors. Loss rates are calculated separately for groupings of customers with similar loss patterns. In monitoring customer credit risk, customers are grouped according to their credit characteristics, including whether they are secured or unsecured and whether they are in a payment plan.

The calculations reflect historical observed default rates calculated using credit losses experienced on past sales transactions during the last 5 years preceding 30 June 2024 for each group. The historical default rates are then adjusted by reasonable and supportable forward-looking information for expected changes in macroeconomic indicators that affect the future recovery of those receivables. For the Department of Justice and Attorney-General, a change in the unemployment rate is determined to be the most relevant forward-looking indicator for all groups of receivables. Actual credit losses over the 5 years preceding 30 June 2024 have been correlated against changes in the unemployment rate and based on those results, the historical default rates are adjusted based on expected changes to that indicator.

Set out below is the credit risk exposure on the department's trade and other debtors broken down by customer groupings and by aging band.

Impairment group – Receivables from general debtors

	2024			2023		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	377	0.14%	1	393	0.26%	1
1 to 30 days overdue	21	0.28%	-	46	0.42%	-
31 to 60 days overdue	29	0.80%	-	58	1.09%	1
61 to 90 days overdue	4	1.14%	-	63	1.57%	1
> 90 days overdue	3	1.29%	-	187	1.70%	3
Total	434		1	747		6

Impairment group – Receivables from employee debtors

	2024			2023		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	1	8.04%	-	5	31.40%	2
1 to 30 days overdue	-	23.72%	-	1	37.68%	-
31 to 60 days overdue	4	43.79%	2	3	48.43%	1
61 to 90 days overdue	-	58.01%	-	2	50.11%	1
> 90 days overdue	24	58.19%	14	14	50.31%	7
Total	29		16	25		11

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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C2 RECEIVABLES (continued)

C2-1 IMPAIRMENT OF RECEIVABLES (continued)

Impairment group – Legal Services Commission court cost receivables

	2024			2023		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	38	13.51%	5	42	29.49%	12
1 to 30 days overdue	17	24.29%	4	-	51.86%	-
> 90 days overdue	117	27.20%	32	109	44.78%	49
Total	<u>172</u>		<u>41</u>	<u>151</u>		<u>61</u>

Disclosure - Movement in loss allowance for trade and other debtors

	2024 \$'000	2023 \$'000
Loss allowance as at 1 July	78	132
Increase/(decrease) in allowance recognised in the operating result	-	(35)
Amounts written-off during the year in respect of bad debts *	<u>(20)</u>	<u>(19)</u>
Loss allowance as at 30 June	<u>58</u>	<u>78</u>

* All known bad debts were written-off as at 30 June.

C3 OTHER ASSETS

Current

Prepayments	7,415	5,870
Contract Assets	<u>3,901</u>	<u>4,348</u>
Total	<u>11,316</u>	<u>10,218</u>

Disclosure – Contract assets

Contract assets arise from contracts with customers, and are transferred to trade debtors when the department's right to payment becomes unconditional, this usually occurs when the invoice is issued to the customer.

Department of Justice and Attorney-General
Notes to the Financial Statements
for the year ended 30 June 2024

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

30 June 2024	Land	Buildings	Heritage and Cultural Assets	Plant and Equipment	Work In Progress (WIP)	Total
	2024 \$'000	2024 \$'000	2024 \$'000	2024 \$'000	2024 \$'000	2024 \$'000
Gross	178,524	1,909,493	85,381	106,405	20,077	2,299,880
Less: Accumulated depreciation	-	(973,899)	(59,200)	(76,816)	-	(1,109,915)
Carrying amount at 30 June 2024	178,524	935,594	26,181	29,589	20,077	1,189,965
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2023	171,808	950,343	27,190	29,810	17,605	1,196,756
Acquisitions	-	-	-	-	38,566	38,566
Transfers between classes	-	24,941	714	10,439	(36,094)	-
Revaluation increments	6,716	35,480	1,218	-	-	43,414
Revaluation decrements	-	(609)	-	-	-	(609)
Assets not previously recognised	-	-	30	-	-	30
Depreciation expense	-	(74,561)	(2,971)	(10,660)	-	(88,192)
Carrying amount at 30 June 2024	178,524	935,594	26,181	29,589	20,077	1,189,965

Department of Justice and Attorney-General
Notes to the Financial Statements
for the year ended 30 June 2024

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT (continued)

30 June 2023	Land 2023 \$'000	Buildings 2023 \$'000	Heritage and Cultural Assets 2023 \$'000	Plant and Equipment 2023 \$'000	Work In Progress (WIP) 2023 \$'000	Total 2023 \$'000
Gross	171,808	1,804,796	79,850	97,968	17,605	2,172,027
Less: Accumulated depreciation	-	(854,453)	(52,660)	(68,158)	-	(975,271)
Carrying amount at 30 June 2023	171,808	950,343	27,190	29,810	17,605	1,196,756
<i>Represented by movements in carrying amount:</i>						
Carrying amount at 1 July 2022	162,893	939,608	24,270	35,704	7,020	1,169,495
Acquisitions	-	-	-	209	23,581	23,790
Transfers between classes	-	5,419	3,743	3,834	(12,996)	-
Transfers in from other Queensland Government entities	-	152	-	-	-	152
Revaluation increments	8,915	71,070	1,551	-	-	81,536
Assets not previously recognised	-	-	6	-	-	6
Depreciation expense	-	(65,906)	(2,380)	(9,937)	-	(78,223)
Carrying amount at 30 June 2023	171,808	950,343	27,190	29,810	17,605	1,196,756

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-2 RECOGNITION AND ACQUISITION

Accounting policy – Recognition

Basis of capitalisation and recognition thresholds

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

Buildings (including land improvements)	\$10,000
Land	\$1
Plant and Equipment	\$5,000
Other (including heritage & cultural)	\$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

The department's complex assets are its special purpose courthouses.

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset. Components are separately recorded and 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 C4-5.

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 in line with the Department's complex asset component structures. The complex assets are componentised to ensure a more accurate recognition of depreciation expense.

When a separately identifiable component (or group of components) of significant value is replaced, the existing component(s) is derecognised. The replacement component(s) is capitalised when it is probable that future economic benefits from the significant component will flow to the department in conjunction with the other components comprising the complex asset and the cost exceeds the asset recognition thresholds specified above. Replacement components that do not meet the asset recognition thresholds for capitalisation are expensed.

Accounting policy – Cost of acquisition

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 and costs incidental to the acquisition (such as architects' fees and engineering design fees), plus all other costs incurred in getting the assets ready for use.

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

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-3 MEASUREMENT USING HISTORICAL COST

Accounting policy

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

C4-4 MEASUREMENT USING FAIR VALUE

Accounting policy

Land, buildings and heritage and cultural assets are measured at fair value as required by Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable.

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

Property, plant and equipment classes measured at fair value are revalued on an annual basis either by appraisals undertaken by an independent professional valuer, or by the use of appropriate and relevant indices. For financial reporting purposes, the revaluation process is managed by a team in the department's Financial Services Branch, who determine the specific revaluation practices and procedures. Financial Services Branch reviewed its revaluation practices to ensure compliance with AASB 13 *Fair Value Measurement* and reported the revaluation outcomes to the department's Audit and Risk Management Committee.

Use of Specific Appraisals

Revaluations using independent professional valuer appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal. This is arranged by the Financial Services Branch in consultation with the Audit and Risk Management Committee.

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 (as defined in Note D1-1). A revaluation adjustment is recorded when the difference between the carrying amount and the fair value of an asset is material.

Use of Indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The Department of Justice and Attorney-General ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. AssetVal Pty Ltd supplies the indices used for the various types of assets. Such indices are either publicly available, or are derived from market information available to AssetVal Pty Ltd. AssetVal Pty Ltd provides assurance of their robustness, validity and appropriateness for application to the relevant assets. Indices used are also tested for reasonableness by applying the indices to a sample of assets, comparing the results to similar assets that have been valued by an independent professional valuer or internal expert, and analysing the trend of changes in values over time. Through this process, which is undertaken annually, management assesses and confirms the relevance and suitability of indices provided by AssetVal Pty Ltd based on the departments' own particular circumstances.

Accounting for Changes in Fair Value

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

For specific appraisal asset revaluations using a cost valuation approach (e.g. current replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. In the case of index based asset revaluations the accumulated depreciation is adjusted in line with the index applied. These valuations are generally referred to as the 'gross method'.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-5 DEPRECIATION EXPENSE

Accounting policy

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 and artwork are not depreciated as they have an unlimited useful life.

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

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

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

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

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

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

Depreciation Rates

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

Class	Useful Life
Buildings – Courthouses:	
Fabric	50 - 60 years
Roof	25 - 30 years
Fixtures & Fittings	25 - 30 years
Air Conditioning	13 - 15 years
Fire Protection	13 - 15 years
Electric Light and Power	20 - 24 years
Communications	10 - 12 years
Lifts	15 years
Security	10 - 12 years
Infrastructure	50 - 60 years
Plant and equipment:	
Leasehold improvements	1 - 30 years
Audio equipment	2 - 24 years
Computer equipment	2 - 26 years
Office equipment	4 - 20 years
Electrical equipment	11 - 18 years
Furniture	7 - 25 years
Plant and machinery	10 years
Other	4 - 18 years

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

C4 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE (continued)

C4-6 IMPAIRMENT

Accounting policy

Indicators of impairment and determining recoverable amount

All property, plant and equipment assets are assessed for indicators of impairment on an annual basis or, where the asset is measured at fair value, for indicators of a change in fair value/service potential since the last valuation was completed. Where indicators of a material change in fair value or service potential since the last valuation arise, the asset is revalued at the reporting date under AASB 13 *Fair Value Measurement*. If an indicator of possible impairment exists, the department determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. Recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use subject to the following:

- As a not-for-profit entity, certain property, plant and equipment of the department is held for the continuing use of its service capacity and not for the generation of cash flows. Such assets are typically specialised in nature. In accordance with AASB 136, where such assets are measured at fair value under AASB 13, that fair value (with no adjustment for disposal costs) is effectively deemed to be the recoverable amount. As a consequence, AASB 136 does not apply to such assets unless they are measured at cost.
- For other non-specialised property, plant and equipment measured at fair value, where indicators of impairment exist, the only difference between the asset's fair value and its fair value less costs of disposal is the incremental costs attributable to the disposal of the asset. Consequently, the fair value of the asset determined under AASB 13 will materially approximate its recoverable amount where the disposal costs attributable to the asset are negligible. After the revaluation requirements of AASB 13 are first applied to these assets, applicable disposal costs are assessed and, in the circumstances where such costs are not negligible, further adjustments to the recoverable amount are made in accordance with AASB 136.

For all other remaining assets measured at cost, and assets within the economic entity held for the generation of cash flows recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use.

Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the department no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

Recognising impairment losses

For assets measured at fair value, the impairment loss is treated as a revaluation decrease and offset against the revaluation surplus of the relevant class to the extent available. Where no revaluation surplus is available in respect of the class of asset, the loss is expensed in the Statement of Comprehensive Income as a revaluation decrement.

For assets measured at cost, an impairment loss is recognised immediately in the Statement of Comprehensive Income.

Reversal of impairment losses

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

For assets measured at fair value, to the extent the original decrease was expensed through the Statement of Comprehensive Income, the reversal is recognised in income, otherwise the reversal is treated as a revaluation increase for the class of asset through revaluation surplus.

For assets measured at cost, impairment losses are reversed through income.

Department of Justice and Attorney-General
Notes to the Financial Statements
for the year ended 30 June 2024

C5 INTANGIBLES AND AMORTISATION EXPENSE
C5-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT

	Software Purchased		Software Internally Generated		Software: Work In Progress		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross	8,468	7,841	102,616	102,457	834	1,564	111,918	111,862
Less: Accumulated amortisation	(6,723)	(6,296)	(91,717)	(88,658)	-	-	(98,440)	(94,954)
Carrying amount at 30 June	1,745	1,545	10,899	13,799	834	1,564	13,478	16,908
<i>Represented by movements in carrying amount:</i>								
Carrying amount at 1 July	1,545	1,325	13,799	16,899	1,564	2,529	16,908	20,753
Acquisitions	-	-	-	-	428	2,085	428	2,085
Transfers between classes	627	663	531	2,387	(1,158)	(3,050)	-	-
Amortisation	(427)	(443)	(3,431)	(5,487)	-	-	(3,858)	(5,930)
Carrying amount at 30 June	1,745	1,545	10,899	13,799	834	1,564	13,478	16,908

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

C5 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C5-2 RECOGNITION AND MEASUREMENT

Accounting policy

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

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

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

Expenditure on research activities relating to internally-generated intangible assets is expensed when incurred.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

C5-3 AMORTISATION EXPENSE

Accounting policy

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

Useful life

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

Intangible asset	Useful life
Software purchased	8 - 26 years
Software internally generated	6 - 24 years

C5-4 IMPAIRMENT

Accounting policy

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

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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C5 INTANGIBLES AND AMORTISATION EXPENSE (continued)

C5-5 OTHER DISCLOSURES

Individually significant intangible assets

At 30 June the department holds the following significant intangible assets:

- Queensland Wide Integrated Courts (QWIC) that has a carrying amount of \$3.031 million (2023: \$3.277 million) and a remaining amortisation period of 4 years.
- Blue Card Services IT System that has a carrying amount of \$6.196 million (2023: \$8.344 million) and a remaining amortisation period from 1.5 to 3 years for various components.

C6 PAYABLES

	2024	2023
	\$'000	\$'000
Trade creditors	49,035	29,474
Deferred appropriation payable to Consolidated Fund	25,410	13,175
Equity withdrawal payable	501	5,365
Other	454	347
Total	75,400	48,361

Accounting policy - Payables

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

C7 ACCRUED EMPLOYEE BENEFITS

Current

Annual leave levy payable	12,949	10,705
Long service leave levy payable	2,942	2,464
Wages outstanding	1,458	288
Judicial allowance	75	36
Superannuation payable	-	1,967
Total	17,424	15,460

Non-Current

Judges' Long leave	55	27
Total	55	27

Accounting policy – Accrued employee benefits

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

C8 OTHER LIABILITIES

Current

Contract liabilities	155	148
Other unearned revenue	338	616
Total	493	764

Non-Current

Security deposits	100	100
Total	100	100

Disclosure – Contract liabilities

Contract liabilities arise from contracts with customers while other unearned revenue arise from transactions that are not contracts with customers.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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C9 EQUITY

C9-1 CONTRIBUTED EQUITY

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* specifies the principles for recognising contributed equity by the Department. The following items are recognised as contributed equity by the Department during the reporting and comparative years:

- Appropriations for equity adjustments (refer Note C9-2); and
- Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities.

C9-2 APPROPRIATIONS RECOGNISED IN EQUITY

Reconciliation of payments from consolidated fund to equity adjustment

	2024	2023
	\$'000	\$'000
Original budgeted equity adjustment appropriation	(41,958)	(51,355)
Supplementary amounts:		
Lapsed equity adjustment	(10,780)	(9,734)
Equity adjustment receipts (payments)	(52,738)	(61,089)
Less: Opening balance of equity adjustment receivable	815	613
Plus: Closing balance of equity adjustment receivable	1,126	815
Equity adjustment recognised in Contributed Equity	(52,427)	(60,887)
Variance between original budgeted and actual equity adjustment appropriation	10,469	9,532

C9-3 REVALUATION SURPLUS BY ASSET CLASS

Accounting policy

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

	Land	Buildings	Heritage and Cultural Assets	Total
	\$'000	\$'000	\$'000	\$'000
Balance 1 July 2022	99,078	512,026	21,685	632,789
Revaluation increments	8,916	71,069	1,551	81,536
Equity classification adjustment*	-	(1,518)	(204)	(1,722)
Balance - 30 June 2023	107,994	581,577	23,032	712,603
Revaluation increments	6,716	35,480	1,218	43,414
Revaluation decrements	-	(609)	-	(609)
Equity classification adjustment *	-	(5,242)	(82)	(5,324)
Balance - 30 June 2024	114,710	611,206	24,168	750,084

* Equity reclassification between the asset revaluation surplus and accumulated surplus is due to the disposal of non-current assets which had previously been revalued.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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SECTION 4
NOTES ABOUT RISK AND OTHER ACCOUNTING UNCERTAINTIES

D1 FAIR VALUE MEASUREMENT

D1-1 ACCOUNTING POLICIES AND INPUTS FOR FAIR VALUES

What is fair value?

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

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the department include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the department include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the department's assets/liabilities, internal records of recent construction costs (and/or estimates of such costs), assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

Fair value measurement hierarchy

Details of individual assets and liabilities measured under each category of fair value are set out in the table at Note D1-3.

The Department of Justice and Attorney-General does not recognise any financial assets or financial liabilities at fair value.

All assets and liabilities of the department for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

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

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

There were no transfers of assets between fair value hierarchy levels during the period.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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D1 FAIR VALUE MEASUREMENT (continued)

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES

Land

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2023-24	2022-23		
Land - Court houses	Indexation	Indexation	31-Mar-21	Level 2 & 3

The department's Court house land assets were revalued in the current financial year by AssetVal Pty Ltd with Brisbane Magistrates Court and Brisbane Supreme and District Court revalued through a desktop specific appraisal, with an effective date of 31 March 2024.

The Market Approach is adopted for the specific appraisal of land assets. In determining the fair value of land, adjustments were made to take into account the location of the department's land, its size, street/road frontage and access, its topography, any significant restrictions and the valuer's professional judgement. As specific appraisal valuations are significantly based on sales market data with varying levels of unobservable inputs, there are both level 2 and level 3 categories within the land assets.

The market approach was also used for the index based valuations in the 2023-24 financial year. Indices were developed for the movements in each relevant property market based on the publicly available sales data over the 2023-24 financial year. In line with the previous specific appraisals there are both level 2 and level 3 fair values.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2024.

Buildings

Asset Class	Basis of valuation		Last specific appraisals	Fair value measurement
	2023-24	2022-23		
Buildings - Court houses	Indexation	Indexation	31-Mar-21	Level 3

The department's Court houses were revalued in the current financial year by AssetVal Pty Ltd with Brisbane Magistrates Court and Brisbane Supreme and District Court revalued through a desktop specific appraisal, with an effective date of 31 March 2024.

All of the department's buildings and land improvements in respect of Court houses (including heritage buildings) have been assessed as specialised buildings and land improvements. The valuation of these assets is based on the fact that current use is highest and best use.

The buildings are valued using current replacement cost method, adjusting for the associated depreciation. As depreciation adjustments are considered to be significantly unobservable by nature, specialised buildings are classified as level 3 fair value measurements.

Specific appraisals require a site visit to determine the structural details of the buildings such as type and size of structure, construction material used, level of finish, fixtures installed and location of structure and assess the condition based on The Institute of Public Works Engineering Australian condition rating scores and effect on useful life model.

In a specific appraisal the current replacement cost is calculated based on a square metre rate applicable to similar building structures as determined by the valuer. The rate is based on recent construction data, Rawlinson's cost data and valuer's internal data base of unit rates. The replacement cost of the building is apportioned to the building components based on the specific building type.

The remaining useful life percentage as determined by the condition assessment determines the buildings component's remaining useful life and fair value for valuation purposes.

Indices applied in 2023-24 were estimated based on price movements of recent actual costs, contract data for similar structures, cost guides, other relevant publications such as Rawlinson's rates for building and construction and AssetVal's internal database of unit rates. The basis of derivation of these indices are consistent with the underlying data inputs adopted for previous specific appraisals.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2024.

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D1 FAIR VALUE MEASUREMENT (continued)

D1-2 BASIS FOR FAIR VALUES OF ASSETS AND LIABILITIES (continued)

Heritage and cultural assets

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2023-24	2022-23		
Heritage buildings - Court house	Indexation	Indexation	31-Mar-21	Level 3

The department's heritage building assets were revalued in the current financial year by AssetVal Pty Ltd with an effective date of 31 March 2024.

The department's heritage courthouse buildings have been assessed as specialised buildings and revalued on the same basis as the department's non-heritage courthouse buildings by the same AssetVal Pty Ltd valuation team.

The valuation represents the cost of replacing the service potential of the building using Level 3 fair value measurements, however the heritage aspects of the building have not been valued.

AssetVal Pty Ltd advised there was no further material changes in 'fair value' as at 30 June 2024.

Asset class	Basis of valuation		Last specific appraisals	Fair value measurement
	2023-24	2022-23		
Artwork - all locations	Desktop	Desktop	31-Mar-22	Level 3

In respect of artwork, valuation is determined by a comparison to similar examples of the artist's work in existence throughout Australia and research on prices paid for similar examples offered at auction or through art galleries in recent years.

Independent valuations of the artworks were performed as at 31 March 2024 by Ross Searle, a registered valuer on the Australian Government Approved Valuers list. The valuer advised there was no further material changes in 'fair value' as at 30 June 2024. The fair value of artwork at 30 June 2024 is \$7.550 million (2023: \$7.254 million).

D1-3 CATEGORISATION OF ASSETS AND LIABILITIES MEASURED AT FAIR VALUE

	Level 2		Level 3		Total	
	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000	2023-24 \$'000	2022-23 \$'000
Land	25,346	24,844	153,178	146,964	178,524	171,808
Buildings	-	-	935,594	950,343	935,594	950,343
Heritage buildings	-	-	18,631	19,936	18,631	19,936
Artwork - all locations	-	-	7,550	7,254	7,550	7,254
Total	25,346	24,844	1,114,953	1,124,497	1,140,299	1,149,341

D2 FINANCIAL RISK DISCLOSURES

D2-1 FINANCIAL INSTRUMENT CATEGORIES

Financial assets and financial 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:

- Cash and cash equivalents - Note C1
- Receivables at amortised cost - Note C2
- Payables at amortised cost - Note C6

No financial assets and financial liabilities have been offset and presented on a net basis in the Statement of Financial Position.

The department does not enter into transactions for speculative purposes, nor for hedging.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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D2 FINANCIAL RISK DISCLOSURES (continued)

D2-2 RISKS ARISING FROM FINANCIAL INSTRUMENTS

(a) Risk exposure

Financial risk management is implemented pursuant to government and departmental policy. The Department of Justice and Attorney-General's operational activities are not exposed to substantial financial risk. All financial risk is currently managed by the Financial Services Branch under policies approved by the department. The department provides written principles for overall risk management, as well as policies covering specific areas.

The Department of Justice and Attorney-General's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit risk	The risk that the department may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The department is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	The risk that the department may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The department is exposed to liquidity risk in respect of its payables (Note C6).
Market risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.	The department does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices. The department is exposed to interest rate risk through its cash deposited in interest bearing accounts (Note C1).

(b) Risk measurement and management strategies

The Department of Justice and Attorney-General measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method	Risk management strategies
Credit risk	Ageing analysis	The department manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the department monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity risk	Sensitivity analysis	The department manages liquidity risk by ensuring sufficient funds are available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.
Market risk	Interest rate sensitivity analysis	The department does not undertake any hedging in relation to interest risk and manages its risk as per the department's liquidity risk management strategy articulated in the department's Financial Management Practice Manual.

D2-3 CREDIT RISK DISCLOSURES

Credit risk management practices

Financial assets that are over 30 days past due are considered to have a significant increase in credit risk. However as the department only has trade receivables (Note C2) as financial assets impacted by credit risk, its loss allowance is always measured at lifetime expected credit losses.

The department typically considers a financial asset to be in default when it becomes 90 days past due. However, a financial asset can be in default before that point if information indicates that the department is unlikely to receive the outstanding amounts in full. The department's assessment of default does not take into account any collateral or other credit enhancements.

The department's write off policy is disclosed in Note C2-1.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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for the year ended 30 June 2024

D2 FINANCIAL RISK DISCLOSURES (continued)

D2-4 LIQUIDITY RISK – CONTRACTUAL MATURITY OF FINANCIAL LIABILITIES

Liquidity risk refers to the situation where the organisation may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. There is a surplus of \$46.072 million (2023: \$46.931 million) in current assets to meet the obligations of current liabilities. Accordingly the liquidity risk is considered to be low.

D3 CONTINGENCIES

Litigation in progress

As at 30 June 2024, the following cases were filed in the courts naming the State of Queensland acting through the Department of Justice and Attorney-General as defendant:

	2024 Number of cases	2023 Number of cases
Supreme Court	9	2
District Court	1	-
Industrial Court	1	-

It is not possible to make a reliable estimate of the final amount payable, if any, in respect of the litigation before the courts at this time.

The Department of Justice and Attorney-General is insured with the Queensland Government Insurance Fund (QGIF). Under the QGIF, the department would be able to claim back, less a \$10,000 deduction, the amount paid to successful litigants.

D4 COMMITMENTS

Capital expenditure commitments

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

	2024 \$'000	2023 \$'000
Buildings		
Not later than 1 year	20,938	6,203
Later than 1 year but not later than 5 years	3,519	-
	<u>24,457</u>	<u>6,203</u>
Intangibles		
Not later than 1 year	27	39
	<u>27</u>	<u>39</u>

D5 EVENTS AFTER THE BALANCE DATE

From 1 July 2024 the functions and responsibilities for Forensic Science Queensland is to be transferred from the Department of Health to the Department of Justice and Attorney-General as a consequence of a machinery-of-Government change as per the *Public Service Departmental Arrangements Notice (No.4) 2024*.

From 2 August 2024 the assets and liabilities of the Prostitution Licensing Authority is to be transferred to the Department of Justice and Attorney-General as a consequence of the *Criminal Code (Decriminalising Sex Work) and Other Legislation Amendment Act 2024*.

From 1 September 2024 the functions and responsibilities for Disability Workers Screening is to be transferred from the Department of Child Safety, Seniors and Disability Services to the Department of Justice and Attorney-General as a consequence of a machinery-of-Government change with the Public Service Departmental Arrangements Notice to be approved in due course.

D6 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards and interpretations issued with future effective dates are either not applicable to the Department of Justice and Attorney-General's activities, or have no material impact on the department.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

SECTION 5
NOTES ON OUR PERFORMANCE COMPARED TO BUDGET

E1 BUDGETARY REPORTING DISCLOSURES

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

E2 BUDGET TO ACTUAL COMPARISON - STATEMENT OF COMPREHENSIVE INCOME (Controlled Activities)

	Variance Notes	2024 Actual \$'000	2024 Original Budget \$'000	Budget Variance \$'000
Income from Continuing Operations				
Appropriation revenue		950,040	941,631	8,409
User charges and fees		126,962	116,058	10,904
Grants and contributions	V1	16,406	13,359	3,047
Other revenue		2,984	459	2,525
Total Revenue		1,096,392	1,071,507	24,885
Total Income from Continuing Operations				
		1,096,392	1,071,507	24,885
Expenses from Continuing Operations				
Employee expenses		521,126	501,607	19,519
Supplies and services		467,658	479,839	(12,181)
Grants and subsidies	V2	15,220	1,194	14,026
Depreciation and amortisation		92,050	86,179	5,871
Other expenses		1,323	1,688	(365)
Total Expenses from Continuing Operations		1,097,377	1,070,507	26,870
Operating Result for the Year		(985)	1,000	(1,985)
OTHER COMPREHENSIVE INCOME				
<i>Items that will not be reclassified to Operating Result</i>				
Increase (decrease) in asset revaluation surplus		42,805	-	42,805
Total for Items that will not be reclassified to Operating Result		42,805	-	42,805
TOTAL COMPREHENSIVE INCOME		41,820	1,000	40,820

E2-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF COMPREHENSIVE INCOME

V1. The increase is mainly due to increased funding received from the Commonwealth Government (\$1.1 million) for the Keeping Women Safe in their Home initiative, and the recognition of goods and services received below fair value (\$1.6 million).

V2. The increase is mainly due to increased funding received from the Commonwealth Government (\$12.8 million) under the Family, Domestic and Sexual Violence National Partnership and increased funding received through budget processes (\$3.5 million) resulting in increased payments. This is partially offset by funding realigned between financial years (\$2.0 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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E3 BUDGET TO ACTUAL COMPARISON - STATEMENT OF FINANCIAL POSITION

		2024	2024	
	Variance	Actual	Adjusted	Budget
	Notes	\$'000	Budget	Variance
			\$'000	\$'000
Current Assets				
Cash and cash equivalents	V3	97,995	48,700	49,295
Receivables	V4	29,964	26,223	3,741
Inventories		114	261	(147)
Other current assets	V5	11,316	8,026	3,290
Total Current Assets		139,389	83,210	56,179
Non Current Assets				
Property, plant and equipment	V6	1,189,965	1,098,090	91,875
Intangible assets	V7	13,478	19,096	(5,618)
Total Non Current Assets		1,203,443	1,117,186	86,257
Total Assets		1,342,832	1,200,396	142,436
Current Liabilities				
Payables	V8	75,400	31,677	43,723
Accrued employee benefits	V9	17,424	12,154	5,270
Other current liabilities		493	319	174
Total Current Liabilities		93,317	44,150	49,167
Non Current Liabilities				
Accrued employee benefits		55	-	55
Other non current liabilities		100	100	-
Total Non Current Liabilities		155	100	55
Total Liabilities		93,472	44,250	49,222
Net Assets		1,249,360	1,156,146	93,214

E3-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF FINANCIAL POSITION

V3. The increase is primarily attributable to the timing of cash inflows and outflows (net impact of \$48.3 million).

V4. The increase is primarily attributable to higher balances for trade receivables (\$4.7 million), annual leave central scheme receivable (\$1.8 million) and equity injection receivable due to the lapse of depreciation funding (\$1.1 million). This is offset by the reclassification of contract assets to other current assets (\$3.9 million).

V5. The increase is primarily due to a reclassification of contract assets to other current assets (\$3.9 million) and a higher level of general prepayments (\$0.9 million). This is partially offset by a decrease in prepaid salaries and wages (\$1.5 million).

V6. The increase is primarily due to overall increment in asset revaluations (\$92.3 million).

V7. The decrease is due to a lower level of software work-in-progress (\$5.5 million), transfers between account categories and a lower level of acquisitions.

V8. The increase is primarily due to a higher level of payables to government for end of year funding adjustments (\$22.0 million), and a higher level of trade payables (\$20.3 million).

V9. The increase is primarily due to an increase in employee entitlements (\$3.8 million), as well as higher salaries and wages payable at end of financial year (\$1.4 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS

	Variance Notes	2024 Actual \$'000	2024 Adjusted Budget \$'000	Budget Variance \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Service appropriation receipts		962,275	942,824	19,451
User charges and fees		125,031	116,058	8,973
Grants and other contributions	V10	9,860	8,162	1,698
GST input tax credits from ATO		47,827	23,000	24,827
GST collected from customers		6,132	5,652	480
Interest receipts		981	135	846
Other		1,988	324	1,664
<i>Outflows:</i>				
Employee expenses		(519,903)	(502,792)	(17,111)
Supplies and services		(447,819)	(474,642)	26,823
Grants and subsidies	V11	(15,221)	(1,194)	(14,027)
Insurance premiums		(870)	-	(870)
GST paid to suppliers		(48,531)	(23,000)	(25,531)
GST remitted to ATO		(6,387)	(5,652)	(735)
Other		(384)	(1,688)	1,304
Net cash provided by operating activities		<u>114,979</u>	<u>87,187</u>	<u>27,792</u>
Cash flows from investing activities				
<i>Outflows:</i>				
Payments for property, plant and equipment	V12	(38,596)	(36,232)	(2,364)
Payments for intangibles		(428)	(7,247)	6,819
Net cash used in investing activities		<u>(39,024)</u>	<u>(43,479)</u>	<u>4,455</u>
Cash flows from financing activities				
<i>Inflows:</i>				
Equity injections	V13	32,134	36,426	(4,292)
<i>Outflows:</i>				
Equity withdrawals		(85,062)	(80,319)	(4,743)
Net cash used in financing activities		<u>(52,928)</u>	<u>(43,893)</u>	<u>(9,035)</u>
Net increase (decrease) in cash and cash equivalents		23,027	(185)	23,212
Cash and cash equivalents - opening balance		74,968	49,130	25,838
Cash and cash equivalents - closing balance		<u>97,995</u>	<u>48,945</u>	<u>49,050</u>

E4-1 EXPLANATION OF MAJOR VARIANCES – STATEMENT OF CASH FLOWS

V10. The increase is mainly due to increased funding received from the Commonwealth Government (\$1.1 million) for the Keeping Women Safe in their Home initiative, as well as a general increase in grants received (\$0.3 million).

V11. The increase is mainly due to increased funding received from the Commonwealth Government (\$12.8 million) under the Family, Domestic and Sexual Violence National Partnership and increased funding received through budget processes (\$3.5 million) resulting in increased payments. This is partially offset by funding realigned between financial years (\$2.0 million).

V12. The variance is mainly due to higher than expected payments for capital work projects (\$8.9 million) partially offset by lower than expected payments for acquisition of plant and equipment (\$6.5 million).

V13. The variance is mainly due to the realignment of equity funding between 2023-24 and 2024-25 (\$5.7 million), partially offset by funding received for new initiatives (\$1.9 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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SECTION 6
WHAT WE LOOK AFTER ON BEHALF OF WHOLE-OF-GOVERNMENT AND THIRD PARTIES

F1 ADMINISTERED ITEMS

The department administers, but does not control, certain activities on behalf of the Government. In doing so, it has responsibility for administering those activities (and related transactions and balances) efficiently and effectively, but does not have the discretion to deploy those resources for the achievement of the department's own objectives.

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

F1-1 SCHEDULE OF ADMINISTERED INCOME AND EXPENDITURE

Notes	Justice Services		Legal and Prosecution Services		Liquor, Gaming and Fair Trading Services		General Not Attributed		ADMINISTERED TOTAL	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Administered Income										
Appropriation revenue *	222,940	136,566	-	-	41,856	351,446	404,687	709,938	529,868	
User charges and fees	658	652	82,311	-	90,649	-	-	90,372	91,301	
Royalties and land rents	-	-	8,000	-	8,000	-	-	8,000	8,000	
Grants and contributions	120	120	-	-	-	2,989	385	505	3,109	
Interest revenue - solicitor trusts	154,593	102,246	-	-	-	-	-	154,593	102,246	
Other revenue	373	(59)	5,363	10,142	102,979	-	-	8,682	113,062	
Total Administered Income	378,684	239,525	5,363	10,142	243,484	354,435	405,072	972,090	847,566	
Administered Expenses										
Employee expenses	90,812	83,434	-	-	-	-	-	90,812	83,434	
Supplies and services	5,207	4,624	-	-	883	-	-	6,315	5,507	
Grants and subsidies	11,670	9,957	-	-	41,851	354,435	405,072	497,786	406,243	
Benefit payments	115,297	38,533	-	-	-	-	-	115,297	38,533	
Impairment losses/(gains) on financial assets	(76)	53	(1,136)	(729)	52	-	-	(19)	(624)	
Other expenses	-	52	-	-	731	-	-	1,350	783	
Total Administered Expenses	222,910	136,653	(1,136)	(729)	43,517	354,435	405,072	711,543	533,876	
Transfers of Administered Income to Government **	155,774	102,872	6,489	10,871	98,274	199,987	-	260,547	313,710	
Operating Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	

* Appropriation revenue is provided in cash via Queensland Treasury and funds activities / expenses that the department administers on behalf of the Government.

** The department periodically transfers to Queensland Government the amount of all cash collected in respect of administered revenue itemised under "Administered Income" (excluding appropriation revenue).

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F1 ADMINISTERED ITEMS (continued)

F1-2 SCHEDULE OF ADMINISTERED ASSETS AND LIABILITIES

	Notes	Justice Services		Legal and Prosecution Services		Liquor, Gaming and Fair Trading Services		General Not Attributed		ADMINISTERED TOTAL	
		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Administered Assets											
<i>Current</i>											
Cash and cash equivalents		17,166	16,685	158	156	32,643	43,788	6,380	(2,515)	56,347	58,114
Receivables	F1-9	95,671	81,665	3,022	1,954	(3,574)	19,012	(5,330)	2,444	89,789	105,075
Prepayments		235	-	-	-	-	-	-	-	235	-
Prepayments - Queens Wharf Casino exclusivity licence fee *		-	-	-	-	91,500	91,500	-	-	91,500	91,500
Total Current Assets		113,072	98,350	3,180	2,110	120,569	154,300	1,050	(71)	237,871	254,689
Total Assets		113,072	98,350	3,180	2,110	120,569	154,300	1,050	(71)	237,871	254,689
Administered Liabilities											
<i>Current</i>											
Payables	F1-11	15,348	13,423	3,227	2,156	24,891	58,621	1,070	-	44,536	74,200
Accrued employee benefits	F1-12	14,615	9,326	-	-	-	-	26	-	14,641	9,326
Provisions	F1-13	22,752	16,123	-	-	-	-	-	-	22,752	16,123
Unearned revenue - Queens Wharf Casino exclusivity licence fee *		-	-	-	-	91,500	91,500	-	-	91,500	91,500
Total Current Liabilities		52,715	38,872	3,227	2,156	116,391	150,121	1,096	-	173,429	191,149
<i>Non Current</i>											
Accrued employee benefits	F1-12	3,042	8,005	-	-	-	-	-	-	3,042	8,005
Provisions	F1-13	56,252	50,387	-	-	-	-	-	-	56,252	50,387
Total Non Current Liabilities		59,294	58,392	-	-	-	-	-	-	59,294	58,392
Total Liabilities		112,009	97,264	3,227	2,156	116,391	150,121	1,096	-	232,723	249,541
Net Administered Assets		1,063	1,086	(47)	(46)	4,178	4,179	(46)	(71)	5,148	5,148

* During 2016-17, the Queens Wharf Casino exclusivity licence fee of \$91.5 million was recognised as unearned revenue up to the commencement of the casino licence term. Further, the exclusivity licence fee was transferred to Queensland Treasury in 2016-17 and recognised as a prepayment up to the commencement of the casino licence term. The Queens Wharf Casino licence term was anticipated to commence in 2023-24, however was delayed and is now expected to commence in 2024-25.

** 2022-23 major departmental service comparative amounts have been restated.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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F1 ADMINISTERED ITEMS (continued)

F1-3 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO ADMINISTERED INCOME

	2024	2023
	\$'000	\$'000
Original budgeted administered appropriation	579,654	526,582
Supplementary amounts:		
Transfers from/(to) other headings (variation in headings)	-	23,554
Unforeseen expenditure	107,566	-
Total administered appropriation received (cash)	687,220	550,136
Less: Opening balance of administered appropriation revenue receivable	48,341	68,609
Plus: Closing balance of administered appropriation revenue receivable	71,059	48,341
Administered appropriation revenue recognised in Note F1-1	709,938	529,868

F1-4 USER CHARGES AND FEES

Revenue from contracts with customers		
Licence fees	78,599	75,389
Sale of services	638	495
Other user charges and fees		
Other regulatory fees	11,135	15,417
Total	90,372	91,301

Licence fees

Revenue from licence fees principally comprises the issuance of liquor and gaming licences and fair trading occupational licences. Revenue for all licence fees is recognised when the licence is issued.

F1-5 OTHER REVENUE

Fines and forfeitures *	6,295	110,526
Other	2,387	2,536
Total	8,682	113,062

* On 9 December 2022, the Governor in Council, in accordance with s31(12)(b)(iv) of the *Casino Control Act 1982*, ordered The Star Queensland Casino entities to pay pecuniary penalties of \$100 million.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

F1 ADMINISTERED ITEMS (continued)

F1-6 EMPLOYEE EXPENSES

	2024 \$'000	2023 \$'000
Employee Benefits		
Wages and salaries	77,878	71,769
Employer superannuation contributions	5,942	5,364
Annual leave levy	3,833	3,504
Long service leave levy	1,189	1,071
Employee Related Expenses		
Other employee related expenses	1,970	1,726
Total	<u><u>90,812</u></u>	<u><u>83,434</u></u>
	2024	2023
Full-Time Equivalent Employees *	183	169

* FTE data as at 30 June 2024 (based upon the fortnight ending 28 June 2024)

F1-7 GRANTS AND SUBSIDIES

Legal Aid Queensland	252,751	230,458
Gambling Community Benefit Fund	79,835	40,875
Crime and Corruption Commission	69,418	67,045
Aboriginal and Torres Strait Islander Legal Service	37,440	26,782
Queensland Family and Child Commission	12,812	12,028
Queensland Human Rights Commission	11,455	10,877
Office of the Information Commissioner	11,397	7,691
Public Trustee of Queensland	10,000	-
Legal Services Commission	6,442	4,590
Supreme Court Library Queensland	4,191	4,053
Safe Night Precinct Boards	971	737
Prostitution Licensing Authority	819	774
Bar Association of Queensland	187	181
Other	70	152
Total	<u><u>497,788</u></u>	<u><u>406,243</u></u>

F1-8 BENEFIT PAYMENTS

Victim Assist Queensland payments	112,965	36,214
Appeal costs payments	2,332	2,319
Total	<u><u>115,297</u></u>	<u><u>38,533</u></u>

F1-9 RECEIVABLES

Trade debtors	31	603
	31	603
Monetary penalties receivable	16,537	15,276
Less: Allowance for impairment	(15,086)	(14,068)
	1,451	1,208
Pecuniary penalty orders receivable	14,838	54,905
Less: Allowance for impairment	(11,816)	(12,951)
	3,022	41,954
GST receivable	30	64
Appropriation receivable	71,059	48,341
Solicitors' Trust Account interest	12,784	11,490
Annual leave reimbursements	1,090	954
Long service leave reimbursements	292	432
Other	30	29
Total	<u><u>89,789</u></u>	<u><u>105,075</u></u>

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F1 ADMINISTERED ITEMS (continued)

F1-9 RECEIVABLES (continued)

Accounting policy - Penalties

Debtors in relation to penalties administered on a whole-of-government basis are recorded at the amount ordered by the Court. These debtors include pecuniary penalty orders, fines where a warrant has been issued as well as unenforceable debts, with impairment being provided based on an assessment of future recoverability. No interest is charged and no security is obtained.

F1-10 IMPAIRMENT OF RECEIVABLES

Accounting policy - Impairment of Receivables

The loss allowance for administered debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information. The impact of economic changes and relevant industry data form part of the administered debtor's impairment assessment.

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

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

Disclosure – Credit risk exposure of receivables

Set out below is the credit risk exposure on the department's administered debtors broken down by groupings and by aging band.

Impairment group – Receivables from monetary penalties

	2024			2023		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	906	79.16%	717	220	97.59%	215
1 to 30 days overdue	113	67.28%	76	19	60.75%	11
31 to 60 days overdue	173	66.31%	115	81	61.88%	50
61 to 90 days overdue	29	95.26%	27	59	96.22%	57
> 90 days overdue	15,316	92.39%	14,151	14,897	92.20%	13,735
Total	16,537		15,086	15,276		14,068

Impairment group – Receivables from pecuniary penalties

	2024			2023		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	-	-	-	40,000	-	-
> 90 days overdue	14,838	79.63%	11,816	14,905	86.89%	12,951
Total	14,838		11,816	54,905		12,951

Disclosure - Movement in loss allowance for trade and other debtors

	2024 \$'000	2023 \$'000
Loss allowance as at 1 July	27,018	28,331
Increase/(decrease) in allowance recognised in the operating result	(19)	(624)
Amounts written-off during the year in respect of bad debts *	(97)	(689)
Loss allowance as at 30 June	26,902	27,018

* All known bad debts were written-off as at 30 June.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

F1 ADMINISTERED ITEMS (continued)

F1-11 PAYABLES

	2024 \$'000	2023 \$'000
Transfers to Government payable	41,625	73,136
Trade creditors	2,498	781
Other	413	283
Total	44,536	74,200

F1-12 ACCRUED EMPLOYEE BENEFITS

Current

Judges' long leave	7,686	2,413
Expense of Office and Jurisprudential allowance	5,039	5,196
Annual leave levy payable	1,057	1,085
Wages outstanding	558	375
Long service leave levy payable	301	257
Total	14,641	9,326

Non current

Judges' long leave	3,042	8,005
Total	3,042	8,005

Accounting policy – Accrued employee benefits

In accordance with AASB 119 *Employee Benefits*, the State Actuary calculates the judges long leave liability by applying the gross discount rate which is the annually convertible yield of a notional duration matched Commonwealth Government nominal bond at the relevant date, as published by the Reserve Bank of Australia.

Accounting policy – Jurisprudential allowance

Liabilities for judicial allowances are recognised and measured as the amount due but unpaid at reporting date based on allowances prescribed by sections 16 to 22 of the *Judicial Remuneration Act 2007*. Allowances are permitted to accrue up to seven years and any unused portion beyond this period is no longer payable.

F1-13 PROVISIONS

Current

Victim assistance claims	22,752	16,123
Total	22,752	16,123

Non current

Victim assistance claims	56,252	50,387
Total	56,252	50,387

Movement

Balance at 1 July	66,510	69,750
Additional provision made	113,051	36,399
Provision utilised through payments	(100,557)	(39,639)
Balance at 30 June	79,004	66,510

Accounting policy – Provisions

Provisions are recorded when the department has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period.

In accordance with the *Victims of Crime Assistance Act 2009*, Victim Assist Queensland provides financial assistance to help victims and their families recover, from the impacts of violent crime. The department recognises a provision to account for anticipated amounts payable to victims in respect of claims lodged under the financial assistance scheme, based upon historical trends in claims and payments.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F1 ADMINISTERED ITEMS (continued)

F1-14 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS

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

BUDGET TO ACTUAL COMPARISON

		2024	2024	
	Variance	Actual	Original	Budget
	Notes	\$'000	Budget	Variance
			\$'000	\$'000
INCOME AND EXPENDITURE				
Administered Income				
Appropriation revenue	V1	709,938	579,304	130,634
User charges and fees	V2	90,372	227,940	(137,568)
Royalties and land rents		8,000	8,000	-
Grants and contributions		505	484	21
Interest revenue	V3	154,593	100,000	54,593
Other revenue	V4	8,682	45,974	(37,292)
Total Administered Income		972,090	961,702	10,388
Administered Expenses				
Employee expenses	V5	90,812	84,996	5,816
Supplies and services	V6	6,315	5,652	663
Grants and subsidies	V7	497,788	458,469	39,319
Benefit payments	V8	115,297	29,530	85,767
Impairment losses/(gains) on financial assets		(19)	850	(869)
Other expenses		1,350	1,549	(199)
Total Administered Expenses		711,543	581,046	130,497
Transfers of Administered Income to Government		260,547	380,656	(120,109)
Operating Surplus/(Deficit)		-	-	-

Notes Explaining Major Variances for Administered Activities

V1. The variance mainly relates to increased applications and adjustments made to the provision for victims of crime financial assistance scheme (\$84.9 million), an increase in appropriation receivable due to the realignment of round 116 of the Gambling Community Benefit Fund grants paid in 2023-24 (\$21.2 million) and appropriation funding for the Public Trustee of Queensland (\$10.0 million).

V2. The variance is mainly due to the non recognition of the Queens Wharf Casino exclusivity licence fee as a result of the revised opening date of August 2024 (\$91.5 million).

V3. The variance relates to increased interest revenue earned on clients' money held in Queensland solicitors' trust accounts (\$54.5 million).

V4. The variance mainly relates to The Star Queensland Casino entities pecuniary penalty instalment of \$40.0 million due in December 2023.

V5. The variance mainly relates to the Commonwealth Remuneration Tribunal determination 2023 resulting in an increase of 4.0% to the benchmark amount under the *Judicial Remuneration Act 2007*, effective from 1 July 2023 (\$3.5 million), and an increase in judicial long leave expense (\$1.0 million).

V6. The variance mainly relates to administrative charges for the Gambling Community Benefit Fund (\$0.7M).

V7. The variance mainly relates to the realignment of round 116 of the Gambling Community Benefit Fund grants paid in 2023-24 (\$21.2 million) and appropriation funding for the Public Trustee of Queensland (\$10.0 million).

V8. The variance mainly relates to increased applications and adjustments made to the provision for victims of crime financial assistance scheme (\$84.9 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F1 ADMINISTERED ITEMS (continued)

F1-14 ADMINISTERED ACTIVITIES - BUDGET TO ACTUAL COMPARISON AND VARIANCE ANALYSIS (continued)

		2024	2024	
	Variance	Actual	Original	Budget
	Notes	\$'000	Budget	Variance
			\$'000	\$'000
ASSETS AND LIABILITIES				
Administered Assets				
<i>Current</i>				
Cash and cash equivalents	V9	56,347	69,832	(13,485)
Receivables	V10	89,789	64,423	25,366
Prepayments		235	153	82
Prepayments - Queens Wharf Casino exclusivity licence fee	V2	91,500	-	91,500
Total Current Assets		237,871	134,408	103,463
Total Assets		237,871	134,408	103,463
Administered Liabilities				
<i>Current</i>				
Payables		44,536	41,970	2,566
Accrued employee benefits	V11	14,641	10,086	4,555
Provisions	V12	22,752	13,548	9,204
Unearned revenue - Queens Wharf Casino exclusivity licence fee	V2	91,500	-	91,500
Total Current Liabilities		173,429	65,604	107,825
<i>Non Current</i>				
Accrued employee benefits	V11	3,042	7,456	(4,414)
Provisions	V12	56,252	56,200	52
Total Non Current Liabilities		59,294	63,656	(4,362)
Total Liabilities		232,723	129,260	103,463
Net Administered Assets		5,148	5,148	-

Notes Explaining Major Variances for Administered Activities

V9. The variance mainly relates to an increase in appropriation receivable (\$22.7 million), partly offset by adjustments to the provision relating to the victims of crime financial assistance scheme (\$9.3 million).

V10. The variance predominantly relates to an increase in appropriation receivable relating to the victims of crime financial assistance scheme (\$22.7 million) and recognition of accrued interest revenue earned on clients' money held in Queensland solicitors' trust accounts (\$12.8 million). This is partly offset by a decrease in appropriation receivable due to the realignment of Crime and Corruption Commission's new case management system (\$6.4 million) and round 121 of the Gambling Community Benefit Fund grants to be paid in 2024-25 (\$4.1 million).

V11. The variance mainly relates to the Judges Long leave reclassified from non current to current.

V12. The variance relates to an increase in the victims of crime financial assistance scheme provision (\$9.3 million).

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F2 TRUST TRANSACTIONS AND BALANCES

F2-1 TRUST ACTIVITIES

As the department performs only a custodial role in respect of the transactions and balances of the trust funds identified below, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

The Queensland Auditor-General performed the audit of the department's trust transactions for 2023-24.

	Total Revenue		Total Expenses		Net surplus/(deficit)		Total Current Assets		Total Current Liabilities		Net Assets	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Court Suitors Fund - <i>Court Funds Act 1973</i> s 5 - Holds money relating to the civil matters pending finalisation of the court action.	27,621	63,843	11,567	91,624	16,054	(27,781)	37,808	21,754	37,808	21,754	-	-
Crown Law - Holding account to remit settlement funds to recipients in accordance with instructions from Crown Law clients.	60,248	67,862	65,202	67,314	(4,964)	548	846	5,801	846	5,801	-	-
Queensland Civil and Administrative Tribunal - <i>Queensland Civil and Administrative Tribunal Act 2009</i> s 231 - Responsible for making decisions on a range of jurisdictions and reviewing decisions that have been previously made by a Queensland Government department, local government or regulatory authority.	-	-	-	-	-	-	1	1	1	1	-	-
Funeral Benefit Trust Fund - <i>Funeral Benefit Business Act 1982</i> s 9(1) - Holds money from contributors as a result of agreements that were made between 1940 and 1973.	266	177	46	68	220	109	5,571	5,339	13	1	5,558	5,338
Australian Coordinating Registry - <i>Births, Deaths and Marriages Registration Act 2023</i> s 103 - Holds money relating to the application, assessment and distribution of Fact of Death and Cause of Death matters.	1,531	2,146	1,531	2,146	-	-	1,084	1,002	1,084	1,002	-	-

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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F2 TRUST TRANSACTIONS AND BALANCES (continued)

F2-2 PRESCRIBED SECURITIES FOR PUBLIC ACCOUNTANTS TRUST ACCOUNTS

The department holds securities in relation to moneys held in trust funds of public accountants operating pursuant to the *Trust Accounts Act 1973*.

Section 31 (2) of the *Trust Accounts Act 1973* requires a trustee to lodge with the department, prescribed security in relation to moneys held in the trust account of the public accountant.

As the department performs only a custodial role in respect of administering these securities, they are not recognised in the financial statements but are disclosed in these notes for the information of users.

The total value of securities held for 91 trustees as at 30 June 2024 is \$905,250 (2023: \$1,202,590).

F2-3 AGENCY TRANSACTIONS

The department acts as an agent in the collection and distribution of unpaid infringement fines and court ordered monetary amounts for various external parties including other Queensland Government departments and agencies (such as the Motor Accident Insurance Commission), Commonwealth agencies, Local Government bodies, Universities and individuals.

Fees of \$0.13 million (2023: \$0.10 million) were earned by the department for providing these agency services. This amount is accounted for in controlled user charges (Note B1-2).

	2024	2023
	\$'000	\$'000
Balance 1 July	3,280	3,313
Collections	33,937	72,294
Distributions to principals	<u>(34,224)</u>	<u>(72,327)</u>
Balance 30 June	<u>2,993</u>	<u>3,280</u>

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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SECTION 7
OTHER INFORMATION

G1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Details of Key Management Personnel (KMP)

The department's responsible Minister is identified as part of the department's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Attorney-General and Minister for Justice and Minister for the Prevention of Domestic and Family Violence.

The following details for non-Ministerial KMP reflect those departmental positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2023-24 and 2022-23. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Leadership Team.

Position	Position Responsibility
Director-General	The Director-General is responsible for the delivery of services that enable a fair, safe and inclusive society for all Queenslanders.
Deputy Director-General, Courts and Tribunals	The Deputy Director-General has executive responsibility for frontline services in the Supreme, District and Land Courts' Service, Magistrates Courts Service, Coroners Court of Queensland and the Queensland Civil and Administrative Tribunal.
Deputy Director-General, Justice Services	The Deputy Director-General is responsible for the efficient, effective and economic administration of justice services within the department, which enable fair resolution of disputes; increase community safety; and uphold legal and social rights for both adults and children. This position ceased to be a non-Ministerial KMP in 2023-24.
Deputy Director-General, Harm Prevention and Regulation	The Deputy Director-General is responsible for the regulatory policy and strategic direction of product safety, licencing, blue card checks, compliance, and enforcement activities to protect market integrity and keep Queenslanders and their children safe.
Deputy Director-General, Liquor, Gaming and Fair Trading	The Deputy Director-General is responsible for the efficient, effective and economic administration of liquor, gaming and fair trading services within the department, which keep the community safe by protecting consumers and business from unfair or unscrupulous business practices and unsafe products, maintaining the integrity and probity of the gambling industry and reducing the risk of harm from liquor and gambling. This position ceased to be a non-Ministerial KMP in 2023-24.
Deputy Director-General, Justice Policy and Reform	The Deputy Director-General is responsible for providing policy advice to the Attorney-General and Director-General and leading reforms to Queensland's justice system including the review of criminal procedures, addressing the over-representation of Aboriginal and Torres Strait Islander Peoples in Queensland's criminal justice system, meeting Queensland's National Agreement on Closing the Gap targets, reducing and minimising gambling harm, and providing secretariat support to the Queensland Law Reform Commission, Queensland Sentencing Advisory Council and the Public Trustee Advisory Monitoring Board.
Assistant Director-General, Strategic Policy and Legal Services	The Assistant Director-General is responsible for the efficient, effective and economic administration of strategic policy and legal services within the department. This position ceased to be a non-Ministerial KMP in 2023-24.
Crown Solicitor	The Crown Solicitor acts as the solicitor on the record for the State of Queensland and is responsible for providing independent legal advice to the Cabinet, the Premier, the Attorney-General, Ministers, Directors-General, and departmental officers on matters of significance to the Government.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
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G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Details of Key Management Personnel (KMP) (continued)

Position	Position Responsibility
Director of Public Prosecutions	The Director of Public Prosecutions has the primary function of prosecuting on behalf of the State of Queensland people charged with criminal offences in the High Court of Australia, Court of Appeal, Supreme Court, District Court, Childrens Court of Queensland, Magistrates Court (Limited) and Mental Health Court.
Deputy Director-General, Women's Safety and Victims and Community Support	The Deputy Director-General is responsible for providing contemporary strategic leadership to deliver on key women's safety initiatives and services, victim support services and community justice services. The position also leads engagement across government to support victims and people impacted by domestic, family and sexual violence in Queensland.
Assistant Director-General, Women's Safety and Violence Prevention	The Assistant Director-General is responsible for providing strategic and operational leadership and management for the delivery of and investment in women's safety and violence prevention services across Queensland. This position ceased to be a non-Ministerial KMP in 2023-24.
Deputy Director-General, Portfolio Governance and Executive Services	The Deputy Director-General provides contemporary strategic leadership to ensure the performance and integrity obligations of the department are met. The position also leads the engagement and negotiation of sound governance practices across statutory offices to best enable the delivery of government priorities more broadly across the Justice Portfolio.
Assistant Director-General, Corporate Services	The Assistant Director-General is responsible for the efficient, effective and economic administration of corporate services supporting the department to meet its' goals and objectives.
Executive Director, Financial Services	The Executive Director is responsible for direction of the efficient, effective and economic financial administration of the department.

KMP Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The department does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements for the 2023-24 financial year, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the department's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements) 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 year, or for that part of the year during which the employee occupied a KMP position; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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

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

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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
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G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

Remuneration Expenses

The following disclosures focus on the expenses incurred by the department attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2023-24

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General (Appointed 08/12/2023)	302	2	6	32	-	342
Director-General (Acting to 07/12/2023)	165	1	4	22	-	192
Deputy Director-General, Courts and Tribunals (Appointed 01/03/2024)	91	1	-	12	-	104
Deputy Director-General, Courts and Tribunals (Acting from 29/01/2024 to 29/02/2024)	28	-	1	3	-	32
Deputy Director-General, Justice Services (Acting to 28/01/2024) *	165	1	4	26	-	196
Deputy Director-General, Harm Prevention and Regulation **	120	1	2	15	-	138
Deputy Director-General, Liquor, Gaming and Fair Trading *	156	2	4	25	-	187
Deputy Director-General, Justice Policy and Reform (Appointed 25/03/2024)	64	-	2	10	-	76
Deputy Director-General, Justice Policy and Reform (Acting from 29/01/2024 to 24/03/2024)	63	-	1	6	-	70
Assistant Director-General, Strategic Policy and Legal Services *	148	1	4	23	-	176
Crown Solicitor (Acting from 29/05/2024)	34	-	1	4	-	39
Crown Solicitor (Ceased 28/05/2024)	313	2	8	46	-	369
Director of Public Prosecutions (Ceased 27/08/2023, appointed 19/02/2024)	228	13	5	33	-	279
Director of Public Prosecutions (Acting from 28/08/2023 to 18/02/2024)	301	1	6	28	-	336
Deputy Director-General, Portfolio Governance and Executive Services (Appointed 15/04/2024)	61	-	1	7	-	69
Deputy Director-General, Portfolio Governance and Executive Services (Acting from 29/01/2024 to 14/04/2024)	59	-	2	8	-	69

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL

Notes to the Financial Statements

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G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

2023-24 (continued)

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Deputy Director-General, Women's Safety and Victims and Community Support (Appointed 15/04/2024)	60	-	1	7	-	68
Deputy Director-General, Women's Safety and Victims and Community Support (Acting from 29/01/2024 to 14/04/2024)	63	-	2	8	-	73
Assistant Director-General, Women's Safety and Violence Prevention *	125	1	3	20	-	149
Assistant Director-General, Corporate Services (Appointed 04/09/2023)	194	2	5	28	-	229
Assistant Director-General, Corporate Services (Acting to 03/09/2023)	44	-	1	5	-	50
Executive Director, Financial Services (From 04/09/2023)	166	2	5	27	-	200
Executive Director, Financial Services (Acting to 03/09/2023)	36	-	1	4	-	41

* Ceased to be a non-Ministerial KMP on 29 January 2024.

** The position title of Deputy Director-General, Liquor, Gaming and Fair Trading was amended to Deputy Director-General, Harm Prevention and Regulation, effective 29 January 2024.

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Notes to the Financial Statements
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G1 KEY MANAGEMENT PERSONNEL DISCLOSURES (continued)

2022-23

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director-General (Acting from 01/05/2023)	91	-	2	6	-	99
Director-General (Ceased 30/04/2023)	394	2	10	50	-	456
Deputy Director-General, Justice Services (Acting from 18/07/2022)	263	2	7	27	-	299
Deputy Director-General, Justice Services (Ceased 15/07/2022)	11	-	-	1	-	12
Deputy Director-General, Liquor, Gaming and Fair Trading	271	3	7	30	-	311
Assistant Director-General, Corporate Services (Acting from 09/01/2023)	119	1	3	12	-	135
Assistant Director-General, Corporate Services (Ceased 03/01/2023)	126	1	3	14	-	144
Assistant Director-General, Strategic Policy and Legal Services	241	2	6	26	-	275
Crown Solicitor	321	2	5	38	-	366
Director of Public Prosecutions	388	26	6	57	-	477
Executive Director, Financial Services (Acting to 31/10/2022, from 19/12/2022)	179	2	4	19	-	204
Executive Director, Financial Services (Appointed 01/11/2022, to 18/12/2022)	30	-	1	4	-	35
Assistant Director-General, Women's Safety and Violence Prevention	223	2	6	24	-	255

Performance payments

No KMP remuneration packages provide for performance or bonus payments.

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Notes to the Financial Statements
for the year ended 30 June 2024

G2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

There have been no transactions with related parties that have materially affected the agency's operating result and/or financial position.

During the financial year, payments were made to a related party of a KMP member, for the provision of legal services \$44,248 (2023: \$55,485).

Transactions with other Queensland Government-controlled entities

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

The department provides grants to Legal Aid Queensland, Crime and Corruption Commission, Queensland Human Rights Commission, Office of the Information Commissioner, Prostitution Licensing Authority, Public Trustee of Queensland and Queensland Family and Child Commission (Note F1-7).

The department receives property tenancy and maintenance services from the Department of Housing, Local Government, Planning and Public Works.

G3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICY

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the department for the first time in 2023-24 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2023-24.

G4 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 of Justice and Attorney-General. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

G5 CLIMATE RISK DISCLOSURE

Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the Department of Justice and Attorney-General, has published a wide range of information and resources on climate related 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>

Departmental accounting estimates and judgements – climate-related risks

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, impairment 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.

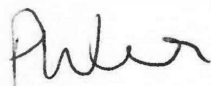
The department continues to monitor the emergence of material climate-related risks that may impact the financial statements of the department, including those arising under the Queensland Government's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or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

DEPARTMENT OF JUSTICE AND ATTORNEY-GENERAL
Management Certificate
for the year ended 30 June 2024

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 Justice and Attorney-General for the financial year ended 30 June 2024 and of the financial position of the department at the end of that year.

The Director-General, as the Accountable Officer of the department, 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.



Paula Werner CPA
Executive Director, Financial Services

28 August 2024



Jasmina Joldic PSM
Director-General

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Department of Justice and Attorney-General

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Department of Justice and Attorney-General.

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 specialised buildings (\$935 million)

Refer to note C4 and D1 in the financial report.

Key audit matter	How my audit addressed the key audit matter
<p>The Department of Justice and Attorney-General's specialised buildings were measured at balance date using the current replacement cost method that comprises:</p> <ul style="list-style-type: none"> • gross replacement cost, less • accumulated depreciation. <p>Specialised buildings represented 100% of the total building assets as at balance date.</p> <p>The department's assets were valued on an annual basis according to the valuation methodology adopted for each category by comprehensively valuing the assets at regular intervals and applying indices in the years between comprehensive valuations.</p> <p>The department derived the gross replacement cost of its specialised buildings at balance date using unit prices that required significant judgements for:</p> <ul style="list-style-type: none"> • identifying the components of buildings with separately identifiable replacement costs (known as unit categories) • developing a unit rate for each of these components, including: <ul style="list-style-type: none"> ○ estimating the current cost for a modern substitute (including locality factors and on-costs), expressed as a rate per unit ○ identifying whether the existing building contains obsolescence or less utility compared to the modern substitute, and if so, estimating the adjustment to the unit rate required to reflect this difference. • Indexing unit rates for subsequent increases in input costs. 	<p>My procedures included, but were not limited to:</p> <ul style="list-style-type: none"> • obtaining an understanding of the valuation methodology used and assessing its design, integrity and appropriateness using common industry practices • assessing the competence, capability and objectivity of the experts used by the department • reviewing the scope and instructions provided to the independent valuer • evaluating the reasonableness of the indices used against other publicly available information about movements in values for replacement costs of similar assets • ensuring indices have been correctly applied to the asset class • evaluating useful life estimates for reasonableness by: <ul style="list-style-type: none"> ○ reviewing management's annual assessment of useful lives ○ reviewing for assets with an inconsistent relationship between condition and remaining 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.

Report on other legal and regulatory requirements

Statement

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



Lisa Fraser
as delegate of the Auditor-General

29 August 2024
Queensland Audit Office
Brisbane

Appendix 2 – 2023–24 Annual report performance

Service Area: Justice Services	Notes	2023–24 Target	2023–24 Actual
Service: Courts and Tribunals			
Backlog indicator (greater than 24 months) per cent			
• Supreme Court Trial Division – Civil law		5%	9.9%
• Supreme Court Trial Division – Criminal law		5%	4.6%
• District Court – Civil law		5%	5.7%
• District Court – Criminal law		5%	6.8%
• Coroners Court	1	5%	17.5%
• Land Court and Tribunals		5%	5.0%
Backlog indicator (greater than 12 months) per cent			
• Magistrates Court – Civil law		7.5%	7.8%
• Magistrates Court – Criminal law		10.5%	18.8%
• Childrens Court – Civil law	2	8%	24.7%
• Childrens Court – Criminal law		7%	11.3%
Clearance rate (finalisations/lodgements) per cent	3		
• Supreme Court Trial Division – Civil law		100%	87.2%
• Supreme Court Trial Division – Criminal law		100%	98.8%
• District Court – Civil law		100%	93.7%
• District Court – Criminal law		100%	100.4%
• Coroners Court		100%	99.7%
• Land Court and Tribunals		100%	99.5%
• Magistrates Court – Civil law		100%	94.1%
• Magistrates Court – Criminal law		100%	98.8%
• Childrens Court – Civil law		100%	92.7%
• Childrens Court – Criminal law		100%	102.8%
Service: Queensland Civil and Administrative Tribunal			
Overall client satisfaction with services provided		80%	76.0%
Clearance rate (finalisations/lodgements) per cent		100%	93.0%
Service: Registration of births, deaths, marriages and name changes			
Average time to register life events (days)			
• Births		4.5	3.9
• Deaths		3	2.8
• Marriages	4	4	4.7
• Change of name		4	2.9

Service Area: Justice Services	Notes	2023–24 Target	2023–24 Actual
Average time to issue life event certificates (days)		4.5	4.2
Average cost per life event registration	5	\$40	\$47.67
Service: Blue Card Services			
Total system cost per application finalised year-to-date	6	\$107	\$93.97
Service: Public Guardianship			
Percentage of guardianship decisions made in consultation with the client	7	80%	97.3%
Average cost per hour of Office of the Public Guardian operations		\$71	\$70.20
Discontinued measures			
Percentage of blue card holder overall satisfaction with blue card application process and service	8	85%	94%
Notes:			
<ol style="list-style-type: none"> 1. Coroners rely on other agencies to provide reports, including autopsy and police investigation reports; coroners await outcomes of the investigative processes (e.g., WHS and the Australian Transport Safety Bureau) and criminal proceedings before finalising the coronial investigation or proceeding to inquest. Data includes applications to re-open an investigation or inquest. 2. The respondent parents and subject children in child protection proceedings have complex needs and the outcome of the proceedings will have a significant impact on their lives. Case planning, which occurs outside of the control of the courts and includes Family Group meetings facilitated by external agencies, has significant impact on the length of time a proceeding takes. Lengthy adjournments are often required to accommodate these processes. 3. The civil jurisdiction is largely party driven by factors outside the Court's control which can influence the progression of matters through to finalisation. 4. The negative variance between the 2023–24 Target and the 2023–24 Actual is due to the reallocation of resources to support implementation of the <i>Births, Deaths and Marriages Registration Act 2023</i>, which impacted processing and registration timeframes. 5. The negative variance between the 2023–24 Target and the 2023–24 Actual is due to increased staffing costs to implement reforms including the <i>Births, Deaths and Marriages Registration Act 2023</i> and other government commitments, as well as a general increase to service costs. 6. The lower than expected result is due to a higher than usual amount of applications finalised in 2023–24. Almost every month in 2023–24 showed an increase in applications finalised, with an 18.18% increase overall compared to 2022–23. 7. The positive variance between the 2023–24 Target/Estimate and the 2023–24 Actual demonstrates increased consultation with people under public guardianship regarding decisions for their personal matters. As this service standard was introduced in 2023–24, performance will continue to be monitored and consideration for a change in target occurring in a future Service Delivery Statement. 8. This service standard has been discontinued and replaced with an improved measure of effectiveness. A new service standard <i>Average time to process online blue card applications (where no police or other relevant information is returned) (days)</i> has been introduced to better measure the effectiveness of Blue Card Services. 			

Service Area: Legal and Prosecution Services	Notes	2023–24 Target	2023–24 Actual
Service: Legal services to government			
Overall client satisfaction with services provided (feedback rating 1–5)		4.6	4.7
Average revenue earned per day, per professional author (lawyer)		\$1,490	\$1,474
Service: Prosecution services			
Conviction rate of defendants who are prosecuted on indictment by the Office of the Director of Public Prosecutions		85%	89.1%
Percentage of indictments signed from committal within:			
• 4 months or under		60%	65.6%
• 4 months – 6 months		40%	34.4%
Average number of indictments signed per Crown Prosecutor		56	56.17
Service: Child protection legal services			
Rate of final child protection orders made by the Childrens Court when determining Director of Child Protection Litigation child protection applications		99%	99.7%
Clearance rate (finalisations/lodgements) % of applications for child protection order	1	100%	85.9%
Average number of child protection applications made per Director of Child Protection Litigation Applicant Lawyer		116	117
Note:			
1. The negative variance between the 2023–24 Target/Estimate and the 2023–24 Estimated Actual is due to the ongoing increase in the number of applications adjourned, primarily for Family Group Meetings to be convened by external agencies to develop case plans for children, which occurs outside of the Director of Child Protection Litigation's control.			

Service Area: Liquor, Gaming and Fair Trading	Notes	2023–24 Target	2023–24 Actual
Service: Fair trading			
Percentage of conciliated consumer complaints finalised with a positive outcome		80%	81.0%
Average cost of provision of occupational licensing services	1	\$70	\$77.00
Service: Liquor and gaming regulation			
Percentage of licensees found to have resolved identified issues of non-compliance at follow-up visit		85%	88.1%
Percentage of Gambling Help clients who report that counselling has helped resolve their gambling problem		88%	93.2%
Average cost of processing a Gambling Community Benefit Fund grant application		\$450	\$426.40
Note:			
1. The variance between the 2023–24 Estimated Actual and the 2023–24 Target/Estimate is primarily due to cost-of-living allowance payments and enterprise bargaining supplementation payments. Employee expenses is the most significant component of the cost to process a licence. The 2024-25 target has been increased to \$76 to account for increased employee expenses.			

Service Area: Women’s Safety and Violence Prevention	Notes	2023–2024 Target	2023–2024 Actual
Number of domestic and family violence counselling service users with cases closed/finalised as a result of the majority of identified needs being met	1	25,000	30,981
Average cost per hour of counselling services for people affected by domestic and family violence		\$125	\$125
Note:			
1. The positive variance between the 2023–24 Target and the 2023–24 Actual is due to the increased investment in DFSV services in 2023–24 stemming from the rollout of some services in response to WJST recommendations (e.g. implementation of co-response in Townsville). Increased performance also reflects the DFSV enhancement funding implemented in response to the DFSV Investment Review becoming more embedded by suppliers and being reflected in service delivery outcomes.			

Appendix 3 – Statutory reporting requirements

Under the Administrative Arrangements Orders as it existed at 30 June 2024, DJAG is required to include the following reports:

Legislation	Section(s)	Report
<i>Credit (Commonwealth Powers) Act 2010</i>	20	<p>Role</p> <ul style="list-style-type: none"> The Consumer Fund holds money generated by fines imposed under the <i>Credit (Commonwealth Powers) Act 2010</i> and the <i>Australian Consumer Law (QLD)</i>. The legislation enables the Office of Fair Trading to use these funds to undertake consumer education, research and surveys. <p>Operation of the fund during 2023–24:</p> <ul style="list-style-type: none"> \$40,371 was disbursed from the Fund. No revenue was received in 2023–24 The Fund’s balance was \$753,673 as at 30 June 2023 and \$713,302 as at 30 June 2024. <p>Achievements</p> <ul style="list-style-type: none"> The Consumer Fund supported the annual Buy Smart Competition, the cornerstone of the Office of Fair Trading’s youth engagement strategy. As part of 2023 Buy Smart, Office of Fair Trading’s officers engaged with more than 7,900 students through schools and youth-focused organisations, providing information and advice to help them become smart consumers.
<i>Dispute Resolution Centres Act 1990</i>	39	<p>Role</p> <ul style="list-style-type: none"> The Dispute Resolution branch’s role is to provide services which assist people to resolve disputes or train them to resolve disputes themselves. The civil dispute resolution service includes voluntary community mediations such as: <ul style="list-style-type: none"> disputes between neighbours mediation of workplace disputes matters ordered to mediation by the courts and the Queensland Civil and Administrative Tribunal the facilitation of large group processes. The child protection conferencing service facilitates discussions when the court orders a conference to discuss a child protection order. Child protection conferencing assists parents, child safety officers and other participants to discuss the best outcomes for the child. The adult restorative justice conferencing service brings together victims and offenders to address the harm caused by the criminal behaviour.

Legislation	Section(s)	Report
		<ul style="list-style-type: none"> • Training services provide regular public courses in mediation skills and conflict management, as well as training for groups. Group mediation courses are customised to suit the group's needs and situation. <p>Operation of the Act during 2023–24</p> <ul style="list-style-type: none"> • In 2023–24, Dispute Resolution provided: <ul style="list-style-type: none"> – 3628 mediations and conferences – 4504 clients with information and conflict coaching – 33 training courses to 339 participants. • Client satisfaction was more than 94% with all of our services. <p>Achievements</p> <ul style="list-style-type: none"> • Since 1990, Dispute Resolution has provided more than 35,000 mediations and conferences. • A Dispute Resolution highlight on the 2023-24 calendar is the Dispute Resolution State Conference, which brings all staff together from across the state. This year's theme was Visioning, Team Building and Learning. • In 2023–24, Dispute Resolution temporarily expanded Adult Restorative Justice Conferencing services, increasing accessibility for all Queenslanders. This is reflected in an increased number of conferences held. • Dispute Resolution is transforming Civil Mediation Services by creating dedicated mediation services for the resolution of Minor Civil Disputes lodged in the Queensland Civil and Administrative Tribunal, and dedicated community mediation services for greater accessibility and resolution of neighbour and community disputes. • Partnered with Indigenous Justice Programs, Courts Innovation Program to deliver National Mediation Accreditation Training to 27 First Nations participants and Peace Keeping Training to 43 First Nations participants.

Legislation	Section(s)	Report
<i>Funeral Benefit Business Act 1982</i>	13	<p>Role</p> <ul style="list-style-type: none"> The Funeral Benefit Trust Fund holds money from contributors as a result of agreements that were made between 1940 and 1973. <p>Operation of Act during 2023–24</p> <ul style="list-style-type: none"> In 2023–24, \$39,559 was paid from the Funeral Benefit Trust Fund as claims from policy holders. <p>Achievement</p> <ul style="list-style-type: none"> The Funeral Benefit Trust Fund supported 82 funeral benefit claims from policy holders.
<i>Law Reform Commission Act 1968</i>	15	<p>Role</p> <ul style="list-style-type: none"> The Queensland Law Reform Commission is Queensland’s independent law reform institution. The Queensland Law Reform Commission undertakes research and provides recommendations to reform the law on topics selected by the Attorney-General of Queensland. The Queensland Law Reform Commission’s recommendations are based on extensive research, public consultation, and the principles of impartiality, equity and social justice. Recommendations are published in the Queensland Law Reform Commission’s final reports, which are presented to the Attorney-General for tabling in Parliament. <p>Activities</p> <ul style="list-style-type: none"> In 2023–24, the Queensland Law Reform Commission’s work spanned 3 law reform reviews. <ul style="list-style-type: none"> 2 reviews are underway, including a review of mining objections processes and a review of particular criminal defences, with foundational research and early consultations commenced. 1 review of Queensland’s laws relating to workplace surveillance, which was referred on 24 July 2018, is currently on hold. <p>Note</p> <ul style="list-style-type: none"> The Commission prepares and tables its own Annual Report.
<i>Working with Children (Risk Management and Screening) Act 2000</i>	395(4)	<ul style="list-style-type: none"> During 2023–24, the Minister asked on 195 occasions for a report under section 395. The chief executive supplied 195 reports to the Minister on request.

Appendix 4 – Government bodies (statutory bodies and entities) and appointments ^{1 2 3}

- Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group
- Appeal Costs Board
- Child Death Review Board¹
- Council of the Queensland Law Society Incorporated¹
- Crime and Corruption Commission¹
- Crime Reference Committee
- Director (and Deputy Director) of Public Prosecutions¹
- Director of Child Protection Litigation¹
- Disaster Appeals Trust Fund Committee
- Domestic and Family Violence Death Review and Advisory Board¹
- Electoral Commission of Queensland¹
- Gambling Community Benefit Committee
- Independent Ministerial Advisory Council
- Inspector of Detention Services¹
- Land Court¹
- Land Tribunal (Aboriginal)¹
- Legal Aid Board
- Legal Aid Queensland¹
- Legal Practice Committee
- Legal Practitioners Admissions Board¹
- Legal Services Commission¹
- Office of the Information Commissioner¹
- Professional Standards Council¹
- Prostitution Licensing Authority¹
- Public Advocate¹
- Public Guardian¹
- Public Interest Monitor^{1,2}
- Public Trust Office Investment Board
- Public Trustee Advisory and Monitoring Board
- Public Trustee of Queensland¹
- Queensland Civil and Administrative Tribunal¹
- Queensland Family and Child Commission¹
- Queensland Human Rights Commission¹
- Queensland Law Reform Commission¹
- Queensland Law Society Incorporated
- Queensland Ombudsman¹
- Queensland Sentencing Advisory Council¹
- Registrar-General (and Deputy) of Births, Deaths and Marriages
- Safer Gambling Advisory Committee
- Solicitor-General
- Supreme Court Library Committee¹

¹ The statutory bodies/statutory appointments prepare their own annual reports.

² The Public Interest Monitor sits under the responsibilities of the Minister for Police and Minister for Corrective Services in accordance with the *Police Powers and Responsibilities Act 2000*, although elements of the Public Interest Monitor function sit within the responsibilities of the Attorney-General and Minister for Justice, and Minister for Prevention of Domestic and Family Violence under the *Crime and Corruption Act 2001*

³ Additional government bodies information on functions, achievements and remuneration can be found online at <http://governmentbodies.premiers.qld.gov.au>

Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group					
Act or instrument	Queensland's framework for action – reshaping our approach to Aboriginal and Torres Strait Islander domestic and family violence (the Framework).				
Functions	Advisory <ul style="list-style-type: none"> To provide oversight and support the implementation of the Framework. To oversee and track progress on addressing Aboriginal and Torres Strait Islander domestic and family violence as part of the governance framework for the domestic and family violence reform program undertaken by the Queensland Government. 				
Achievements	<ul style="list-style-type: none"> Members contributed to development of the <i>Criminal Law (Coercive Control and Affirmative Consent) and Other Legislation Amendment Act 2024</i> (the Act) and received a copy of the Act on 18 March 2024. A consultation session was held in February 2024 between members, the Department of Justice and Attorney-General and Queensland Police Service, regarding a proposed policy position for domestic and family violence. Members were invited to: <ul style="list-style-type: none"> respond to recommendations 87 and 88 of the Women's Safety and Justice Taskforce second report, <i>Hear Her Voice – Report 2</i>. These recommendations relate to amendments to the <i>Youth Justice Act 1992</i> and victims of sexual violence. participate in a validation process for <i>Better Justice Together: Queensland's Aboriginal and Torres Strait Islander Justice Strategy 2024–31</i>. provide feedback on the draft <i>Criminal Justice Legislation (Sexual Violence and Other Matters) Amendment Bill 2024</i>. The Queensland Police Service invited members to provide feedback on the <i>Police and Other Legislation (Police Efficiencies) Amendment Bill 2024</i>, as well as the opportunity to be involved in two separate exposure bills. Members were provided with the opportunity to engage with recommendation 27 of the Women's Safety and Justice Taskforce first report, <i>Hear her Voice – Report 1</i>, which is "to adopt a co-design approach when developing and trialling perpetrator programs specifically tailored to meet the needs of Aboriginal and Torres Strait Islander peoples". Members were provided with the opportunity to engage with recommendation 23 of the Women's Safety and Justice Taskforce first report, <i>Hear her Voice – Report 1</i>, which is "Training and Change Management Framework' to support consistent, trauma-informed and culturally capable training across the domestic and family violence and justice systems. 				
Financial reporting	Remuneration is provided in accordance with the Administration and Advice Category, Level 3 of the <i>Remuneration Procedures for Part-time Chairs and Members of Queensland Government Bodies (the Remuneration Procedures)</i> .				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Wynetta Dewis	Meetings/sessions attendance: 4	\$390 (daily fee)	N/A	\$1,170
Member	Lynette Anderson	Meetings/sessions attendance: 4	\$300 (daily fee)	N/A	\$600
Member	Renee Blackman	Meetings/sessions attendance: 4	\$300 (daily fee)	N/A	\$600
Member	Samantha Wild (resigned)	Meetings/sessions attendance: 1	\$300 (daily fee)	N/A	\$0
Member	Kieran Chilcott (resigned)	Meetings/sessions attendance: 0	\$300 (daily fee)	N/A	\$0
Member	Mary Doctor	Meetings/sessions attendance: 1	\$300 (daily fee)	N/A	\$150
Member	Brenda Lucas	Meetings/sessions attendance: 3	\$300 (daily fee)	N/A	\$450
Member	Julia Yorkston	Meetings/sessions attendance: 3	\$300 (daily fee)	N/A	\$0
Member	Karen Dini-Paul	Meetings/sessions attendance: 4	\$300 (daily fee)	N/A	\$600

Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group					
Member	Terence Creek	Meetings/sessions attendance: 1	\$300 (daily fee)	N/A	\$300
Member	Topsy Mola	Meetings/sessions attendance: 3	\$300 (daily fee)	N/A	\$450
Member	Julie Arthur	Meetings/sessions attendance: 3	\$300 (daily fee)	N/A	\$600
No. scheduled meetings/sessions	<p>The Aboriginal and Torres Strait Islander Domestic and Family Violence Prevention Group have met 4 times in the last financial year 2023–24:</p> <ul style="list-style-type: none"> • 30 August 2023, 8:30am to 12:30pm (Cairns) • 19 October 2023, 9:50am to 10:50am (out of session) • 22 November 2023, 8:45am to 4:30pm (Brisbane) • 22 May 2024, 9:30am to 3:30pm (Brisbane) 				
Total out of pocket expenses	<p>\$23,305</p> <ul style="list-style-type: none"> • \$19,788 for travel related expenses. • \$3,517 other meeting costs (catering and Traditional Owner services provided) for meetings held. 				

Appeal Costs Board					
Act or instrument	Constituted under section 6 of the <i>Appeal Costs Fund Act 1973</i> (the Act).				
Functions	Advisory <ul style="list-style-type: none"> To administer the Appeals Costs Fund, which exists to pay the costs of legal proceedings under circumstances where a retrial in a court case may be required or where an appeal against a court decision is successful due to a legal error. To advise the Minister on any matter submitted by the Minister relating to the operation of the Act. 				
Achievements	<ul style="list-style-type: none"> The Appeal Costs Board (the Board) convened on 14 occasions. The Board considered and approved 60 applications of 71 applications received. The <i>Appeal Costs Fund Act 1973</i> (the Act) was modernised to improve the current fee and administrative arrangements, including removing several categories of claim on the Fund. The Act now provides for a one-year period to apply for payment from the Board after an indemnity certificate for the payment is granted, or where a person is entitled to payment without the grant of an indemnity certificate, the day on which the entitlement arises. The <i>Appeal Costs Fund Regulation 2010</i> was repealed and replaced with the <i>Appeal Costs Fund Regulation 2024</i> (the Regulation). The new Regulation clarifies existing provisions and administrative processes, as well as ensures the continued effective and efficient operation of the Act. 				
Financial reporting	The Appeal Costs Board is not exempted from audit by the Auditor-General and transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Joelle Lenz	14	N/A	N/A	N/A
Member	Jonathan Horton KC	12	\$53.40 for each attendance of a meeting of the Board of 2 hours or less	N/A	\$641
Member	Hayley Tarr	14	\$53.40 for each attendance of a meeting of the Board of 2 hours or less	N/A	\$748
No. scheduled meetings/sessions	14				
Total out of pocket expenses	Nil				

Disaster Appeals Trust Fund Committee					
Act or instrument	Constituted under the <i>Collections Act 1966</i> (the Act).				
Functions	Advisory <ul style="list-style-type: none"> Manages the Disaster Appeals Trust Fund, which is kept by the Public Trustee. The fund is made up of monies from previous disaster relief appeals and is allocated by the committee to current disaster relief, subject to the approval of the Governor in Council. 				
Achievements	<ul style="list-style-type: none"> The Disaster Appeals Trust Fund has had a nil balance for over a decade and has been twice superseded by preferred alternative Governments' fundraising responses to a natural disaster (first through the use of a Premier's disaster fund, and then through the current approach of partnering with charities for disaster relief fundraising and distribution of funds/services). Accordingly, the Disaster Appeals Trust Fund Committee did not meet during the 2023–24 period and is not expected to meet again in the immediate future. 				
Financial reporting	Disaster Appeals Trust Fund Committee is not exempted from audit by the Auditor-General and transactions of the entity are accounted for in the financial statements of the Public Trustee. However, as the Disaster Appeals Trust Fund has a nil balance and no funds were administered during 2023–24, there is nothing to report.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Public Trustee, Ex-Officio	The Public Trustee of Queensland	N/A	N/A	N/A	N/A
Chair, Ex-Officio	Department of Justice and Attorney-General -Director-General	N/A	N/A	N/A	N/A
Appointed member	Associate Director-General, Governance and Engagement - Department of the Premier and Cabinet	N/A	N/A	N/A	N/A
Appointed member	Queensland Treasury - Assistant Under Treasurer, Social Policy	N/A	N/A	N/A	N/A
Appointed member	Queensland Fire and Emergency Services - Deputy Commissioner, Strategy and Corporate Services Division	N/A	N/A	N/A	N/A
No. scheduled meetings/sessions	Nil				
Total out of pocket expenses	Nil				

Gambling Community Benefit Committee					
Act or instrument	Constituted under section 316 of the <i>Gaming Machine Act 1991</i> (the Act).				
Functions	Advisory <ul style="list-style-type: none"> To distribute non-recurrent grant funding to non-profit community organisations from the Gambling Community Benefit Fund. 				
Achievements	<ul style="list-style-type: none"> The Gambling Community Benefit Committee recommended \$80,048,109.78 in grant funding to 2,824 community organisations between 1 July 2023 and 30 June 2024. 				
Financial reporting	Gambling Community Benefit Committee is not exempted from audit by the Auditor-General and transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Georgia Stafford	5	\$6,000 ¹	N/A	\$6,000
Member	Paige Armstrong	4	\$4,500 ¹	N/A	\$3,600
Member	Wynetta Dewis	4	\$4,500 ¹	N/A	\$3,600
Member	Lydia Deutscher ²	2	\$4,500 ¹	N/A	\$1,800
Member	Branka Fejzic	5	\$4,500 ¹	N/A	\$4,500
Member	Stephen Ferguson	5	\$4,500 ¹	N/A	\$4,500
Member	Gail Ker	5	\$4,500 ¹	N/A	\$4,500
Member	Melinda Mann	5	\$4,500 ¹	N/A	\$4,500
Member	Amena Reza	4	\$4,500 ¹	N/A	\$3,600
Member	Floyd Stephens	5	\$4,500 ¹	N/A	\$4,500
Member	Kris Stewart	4	\$4,500 ¹	N/A	\$3,600
Member	Penny Wilson	5	\$4,500 ¹	N/A	\$4,500
Member	Jean McRuvie ³	1	\$4,500 ¹	N/A	\$900
No. scheduled meetings/sessions	5				
Total out of pocket expenses	\$4,548.35 (entitlements such as taxis, mileage, incidentals and parking expenses).				
<p>1 This is the approved annual fee.</p> <p>2 Lydia Deutscher resigned on 13 December 2023.</p> <p>3 Jean McRuvie was appointed to the Gambling Community Benefit Committee on 29 January 2024.</p>					

Independent Ministerial Advisory Council					
Act or instrument	A non-statutory body that is primarily governed by its Terms of Reference.				
Functions	Advisory <ul style="list-style-type: none"> Provides evidence-based, victim-centric advice to government on complex criminal justice issues and opportunities to improve support for victims, with a focus on (but not limited to) youth justice. 				
Achievements	<ul style="list-style-type: none"> The establishment of the Independent Ministerial Advisory Council was announced on 10 October 2023, with final membership announced on 30 November 2023. The Council held an introductory meeting in December 2023 and its inaugural meeting was held in February 2024. The Council was initially established to meet up to four times per year. In January 2024, the Premier requested the Council move to fortnightly meetings to ensure timely and expert advice could be provided to government on critical criminal justice and youth justice matters. Two co-Chairs were appointed to the Council, former District Court Judge and former Chair of the Queensland Sentencing Advisory Council Mr John Robertson, and the Chief Executive Officer of DVConnect and VictimConnect, Ms Beck O'Connor. The Council consists of representatives from different backgrounds, including victim-survivors of crime, First Nations community leaders, professional experts and many other members from diverse backgrounds. The Council has responded to requests for advice on various draft Bills and policy and program initiatives across the criminal justice system since establishment. The Independent Ministerial Advisory Council has provided advice through correspondence to several parliamentary inquiries, including: <ul style="list-style-type: none"> <i>Victims' Commissioner and Sexual Violence Review Board Bill 2024</i> <i>Corrective Services (Promoting Safety) and Other Legislation Amendment Bill 2024</i> <i>Education (General Provisions) and Other Legislation Amendment Bill 2024.</i> The Council has spent the initial stages of its tenure understanding what reform work is currently underway across Queensland. The Council has used this information to identify opportunities for proactive work, and to finalise its strategic workplan. The Council's proactive work will focus on working with relevant agencies and strategic initiatives to enhance victim supports and experiences, prevent crime, reduce rates of recidivism and improve options for rehabilitation. 				
Financial reporting	The Council is not exempted from audit by the Auditor-General and transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received ¹
Co-Chair	Mr John Robertson	10	<ul style="list-style-type: none"> \$1,500² - all day meeting. \$300³ - hourly rate. 	N/A	\$28,790
Co-Chair	Ms Beck O'Connor	11	<ul style="list-style-type: none"> \$1,500 - all day meeting. \$300 - hourly rate. 	N/A	\$28,826
Member	Name withheld	2	<ul style="list-style-type: none"> \$1,200⁴ - all day meeting. \$200⁵ - hourly rate. 	N/A	\$1,600
Member	Ms Andrea Storey	11	<ul style="list-style-type: none"> \$1,200⁴ - all day meeting. \$200⁵ - hourly rate. 	N/A	\$8,450
Former member	Mr Ben Cannon	2	<ul style="list-style-type: none"> \$1,200⁴ - all day meeting. \$200⁵ - hourly rate. 	N/A	\$1,600
Member	Mr Brett Thompson	11	<ul style="list-style-type: none"> \$1,200⁴ - all day meeting. \$200⁵ - hourly rate. 	N/A	\$8,000
Member	Ms Christine Castley	9	<ul style="list-style-type: none"> \$1,200⁴ - all day meeting. \$200⁵ - hourly rate. 	N/A	\$7,200
Member	Mr Chris Jones	11	<ul style="list-style-type: none"> \$1,200⁴ - all day meeting. \$200⁵ - hourly rate. 	N/A	\$8,000

Independent Ministerial Advisory Council					
Member	Ms Elvie Sandow	6	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$5,405
Member	Mr Ian Leavers	9	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$0 ⁶
Member	Ms Julie Arthur	9	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$6,000
Member	Ms Matilda Alexander	9	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$7,200
Member	Professor Lorraine Mazerolle	9	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$5,600
Member	Professor Susan Dennison	9	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$7,600
Member	Mr Robert Keith Hamburger	9	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$8,000
Member	Mr Timothy Grau	7	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$5,200
Member	Zac Davidson	10	<ul style="list-style-type: none"> • \$1,200⁴ - all day meeting. • \$200⁵ - hourly rate. 	N/A	\$6,800
No. scheduled meetings/sessions	The Council is to meet up to 24 times per year with at least two meetings in regional centres. 11 meetings were held between 11 December 2023 and 30 June 2024. This includes the inaugural meeting held in December and fortnightly in-person and online meetings.				
Total out of pocket expenses⁷	\$366				
<p>1 Includes meeting fees and out-of-session fees.</p> <p>2 This flat fee rate is used when co-Chairs attend a full-day meeting.</p> <p>3 This hourly rate is used when co-Chairs attend shorter meetings, or complete out-of-session work.</p> <p>4 This flat fee rate is used when members attend a full-day meeting.</p> <p>5 This hourly rate is used when members attend shorter meetings, or complete out-of-session work.</p> <p>6 No remuneration has been paid in this financial year, remuneration fees are accrued and paid during 2024-25.</p> <p>7 Includes travel allowances processed.</p>					

Safer Gambling Advisory Committee					
Act or instrument	A non-statutory body that is primarily governed by its Terms of Reference.				
Functions	Advisory <ul style="list-style-type: none"> To provide advice and make recommendations to the responsible Minister on policies, strategies, and regulatory arrangements for gambling harm. It also provides a forum for community, industry, and government to work together to develop ethical and safer approaches to gambling. 				
Achievements	The Safer Gambling Advisory Committee met three times in 2023–24. In that period, the Committee continued its leadership role in supporting the implementation of the <i>Gambling Harm Minimisation Plan 2021–25</i> to further progress actions under the Plan.				
Financial reporting	Safer Gambling Advisory Committee is not exempted from audit by the Auditor-General and transactions of the entity are accounted for in the financial statements.				
Remuneration					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Ex-Officio	Victoria Thomson	Attended x 2 Proxy x 1	N/A	N/A	N/A
Chair	Bernie Hogan	Attended x 3	\$390 – daily fee for chair	N/A	\$975
Member	Aimee McVeigh	Attended x 2 Proxy x 1	\$300 – daily fee for members	N/A	\$300
Member	Sue Van der Merwe	Attended x 1 Proxy x 2	\$300 – daily fee for members	N/A	\$0 ¹
Member	Nadine Grinblat	Attended x 3	\$300 – daily fee for members	N/A	\$0 ¹
Member	Elijah Buol	Attended x 2 Apology x 1	\$300 – daily fee for members	N/A	\$0 ¹
Member	Gary Bullock	Attended x 1 Apology x 1 Proxy x 1	\$300 – daily fee for members	N/A	\$0 ¹
Member	Helen Poynten	Attended x 3	\$300 – daily fee for members	N/A	\$900
Member	Lynee Hughes	Attended x 1 Proxy x 1	\$300 – daily fee for members	N/A	\$0 ¹
Member	Thomas Jia	Attended x 3	\$300 – daily fee for members	N/A	\$900
Member	Ivan Frkovic	Attended x 1 Apology x 1 Proxy x 1	\$300 – daily fee for members	N/A	\$0 ¹
Member	Danny Nixon-Smith	Attended x 2 Apology x 1	\$300 – daily fee for members	N/A	\$0 ¹
Member	Lydia Deutscher	Attended x 1	\$300 – daily fee for members	N/A	\$0 ¹
Member	Daniel Nipperess	Attended x 2	\$300 – daily fee for members	N/A	\$0 ¹
No. scheduled meetings/sessions	3				
Total out of pocket expenses	\$6,607.21 (entitlements such as taxis, mileage, incidentals and parking expenses).				
1 Members who elected not to receive their meeting fee.					

Appendix 5 – Glossary of terms

Term:	Meaning:
Code of Conduct	<i>Code of Conduct for the Queensland Public Service</i>
DFV	Domestic and family violence
DJAG	Department of Justice and Attorney-General
FTE	Full-Time Equivalent
Gotterson Review	The Honourable Robert Gotterson AO KC, ' <i>External Review of the Queensland operations of The Star Entertainment Group Limited</i> ' (2022)
Hear Her Voice – Report 1	Women's Safety and Justice Taskforce, ' <i>Hear her voice: Report One – Addressing coercive control and domestic and family violence in Queensland</i> ' (2021)
Hear Her Voice – Report 2	Women's Safety and Justice Taskforce, ' <i>Hear her voice: Report Two – Women and girls' experiences across the criminal justice system</i> ' (2022)
JPs	Justices of the Peace

Appendix 6 – Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 3
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Page 4, Appendix 5
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Page 2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Pages 5 – 14
Non-financial performance	<ul style="list-style-type: none"> Government’s objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Pages 11 – 12, 20 – 48
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Pages 11 – 12, 20 – 48, Appendix 2
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Pages 11 – 13, Appendix 2
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Pages 8 – 9
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 14
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Pages 15 – 19, 51 – 52
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Appendix 4
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 53
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Pages 58 – 59
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 10
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 54
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 52
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 55
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Pages 56 – 57
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Page 60

Summary of requirement	Basis for requirement	Annual report reference
	<ul style="list-style-type: none"> • Information Security attestation 	ARRs – section 14.6 Page 60
Governance – human resources	<ul style="list-style-type: none"> • Strategic workforce planning and performance 	ARRs – section 15.1 Pages 49 – 50
	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2 Page 50
Open Data	<ul style="list-style-type: none"> • Statement advising publication of information 	ARRs – section 16 Page 2
	<ul style="list-style-type: none"> • Consultancies 	ARRs – section 31.1 https://data.qld.gov.au
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 31.2 https://data.qld.gov.au
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 31.3 https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1 Appendix 1
	<ul style="list-style-type: none"> • Independent Auditor's Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2 Appendix 1

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*

